

INDEPENDENT AUDITOR'S REPORT

Board of Directors and Management Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi

We have examined management of Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's assertion that the following information (hereafter, the "Reserve Account Information") in the accompanying Reserve Account Report as of 20 February 2026 at 11:00 Greenwich Mean Time +3 ("GMT +3") ("Report Date and Time™") is correctly stated, based on the criteria set forth in the Reserve Account Report.

- Turkish Lira Coin ("TRYb") tokens issued and outstanding = 93.461.209,40 TRYb
- Turkish Lira (TL) held in custody accounts = TL 109.099.082,00
- As of the Report Date and Time, the issued and outstanding TRYb tokens do not exceed the balance of the Turkish Lira held in custody accounts

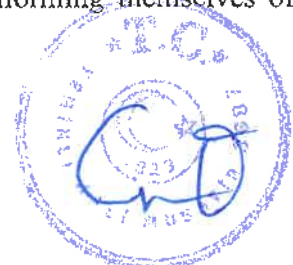
Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's management is responsible for its assertion. Our responsibility is to express an opinion on the Reserve Account Information in the accompanying Reserve Account Report based on our examination.

Our examination was conducted in accordance with International Standards on Auditing (ISAs). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Reserve Account Information in the accompanying Reserve Account Report is correctly stated, based on the criteria set forth in the Reserve Account Report, in all material respects.

An examination involves performing procedures to obtain evidence about the Reserve Account Information. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Reserve Account Information, whether due to fraud or error.

In making an assessment of the risks of material misstatement, we considered and obtained an understanding of internal control relevant to the preparation of, and the Reserve Account Information in, the accompanying Reserve Account Report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such internal control. Accordingly, no such opinion is expressed. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

The Reserve Account Information in the accompanying Reserve Account Report relates to Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's TRYb token, which is a cryptographic stored value token that allows financial market participants to transact in a crypto asset. Crypto assets are an evolving area of technology and market place activity. Individuals who acquire and utilize TRYb tokens and other crypto assets are responsible for informing themselves of the general risks and uncertainties.



INDEPENDENT AUDITOR'S REPORT (Continued)

In our opinion, the Reserve Account Information in the accompanying Reserve Account Report as of 20 February 2026 at 11:00 GMT +3 is correctly stated, based on the criteria set forth in the Reserve Account Report, in all material respects.

The Notes to the Reserve Account Report are provided for additional information. Such information has not been subjected to the procedures applied in our examination, and accordingly, we do not express an opinion or provide any assurance on it.



Okan COŞGUN

Corpus Denetim ve Yeminli Mali Müşavirlik AŞ

Partner in Charge, Sworn-in CPA

20.02.2026, İSTANBUL

Enclosure.

- Reserve Account Report

NOTES TO THE RESERVE ACCOUNT REPORT

(No Assurance Provided by the Independent Auditor on These Notes)

BACKGROUND INFORMATION PROVIDED BY BİLİRA KRİPTO VARLIK ALIM SATIM PLATFORMU ANONİM ŞİRKETİ

Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi (the "Company") is a Istanbul / Turkey based global crypto finance company.

The Turkish Lira Coin ("TRYb") token is a cryptographic stored value token that allows financial market participants to transact in a crypto asset which is built on Etherscan, BscScan, SnowTrace ve Solscan public blockchains. The total number of TRYb tokens issued and outstanding at a current point in time is fully and transparently viewable through any publicly available Etherscan, BscScan, SnowTrace, Solscan, Worldscan, Plasmascan, Basescan ve Codex block explorers. All TRYb tokens issued and outstanding are backed by an equivalent amount of Turkish Lira held in custody accounts. The Turkish Lira held in custody accounts may exceed the amount of TRYb tokens issued and outstanding due to the timing of the receipt of deposits from customers and the issuance of new TRYb tokens or the cancellation of TRYb tokens prior to the payment of funds to the customer. The Turkish Liras are managed by the Company and held in segregated accounts at insured depository institutions on behalf of the TRYb holders.

DISCUSSIONS RELATED TO CRYPTO ASSETS GENERALLY

As of the date of this report, crypto assets remain an evolving area of technology and marketplace activity. Those who choose to invest in crypto assets should inform themselves of the general risks and uncertainties associated with such assets.

1. Crypto assets are owned anonymously. While the public keys associated with crypto assets reside on a blockchain and can be viewed publicly, the ownership of the crypto assets is normally not registered and is therefore, anonymous. Ownership of crypto assets is evidenced primarily by the possession of the underlying private key (i.e., passcode). The possessor of the private key controls the corresponding crypto asset.

2. Risk of irreversible transactions. Transactions for most crypto assets that occur over the blockchain are generally irreversible, even if such transactions occur fraudulently or accidentally.

3. Risk of loss of asset. If a private key is lost or fraudulently used, the crypto assets may not be recoverable.

4. Regulatory uncertainty. Legislative and regulatory changes or actions at the state or federal level may change or affect the use, transfer, exchange, and

value of crypto assets. The effects of any such changes are not determinable as of the date of this report.

RESERVE ACCOUNT REPORT

The management of Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi (the "Company") asserts that, as of 20 February 2026 at 11:00 Greenwich Mean Time +3 ("GMT +3") (hereafter, "Report Date and Time"), the following information is correctly stated, based on the criteria set forth below:

- Turkish Lira Coin ("TRYb") tokens issued and outstanding =93.461.209,40 TRY
- Turkish Lira (TL) held in custody accounts = TL 109.099.082,00
- As of the Report Date and Time, the issued and outstanding TRYb tokens do not exceed the balance of the Turkish Lira held in custody accounts.

CRITERIA

1. The TRYb tokens are the amount of tokens issued and outstanding denoted under contracts listed below at the Report Date and Time as reported on the Etherscan, BscScan, SnowTrace, Solscan, Worldscan, Plasmascan, Basescan ve Codex public blockchains.

<https://etherscan.io/token/0x2c537e5624e4af88a7ae4060c022609376c8d0eb>

<https://bscscan.com/token/0xC1fdbed7Dac39caE2CcC0748f7a80dC446F6a594>

<https://basescan.org/token/0xFb8718a69aed7726AFb3f04D2Bd4bfDE1BdCb294#balances>

<https://snowtrace.io/token/0x564A341Df6C126f90cf3ECB92120FD7190ACb401?chainid=43114>

<https://worldscan.org/token/0x2C537E5624e4af88A7ae4060C022609376C8D0EB>

<https://plasmascan.to/token/0x90729a45948c3078890Bc80F2a4e7870A2Ea4C5E>

<https://solscan.io/token/A94X2fRy3wydNShU4dRaDyap2UuoeWJGWyATtyp61WZf>

<https://explorer.codex.xyz/token/0x92932aCf15928c2007912Bb9F90094a5B6fE7160?tab=holders>

2. Turkish Lira held in custody accounts are the total balances in accounts held by the Company at federally insured TL depository institutions on behalf of the TRYb holders at the Report Date and Time.

Oğuz Bora KARACA

Chief Executive Officer

Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi

Istanbul, Türkiye 20.02.2026

BİLİRA KRİPTO VARLIK ALIM SATIM
PLATFORMU A.Ş.
Esentepe Mah. Akor Sokak No: 10 Kat: 10
No: 10 Kat: 10 Kat: 10 Kat: 10 Kat: 10
Kadıköy / İSTANBUL
Tic Sicil No: 275 077 2344
Mersis No: 0175077334400001