



KAMUYU AYDINLATMA PLATFORMU

ATA GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ata Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na;

Giriş

Ata Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara dönemine ait; kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin tüm önemli yönleriyle TMS 34 Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Gürelî Yeminli Mali Müşavirlik ve Bağımsız Denetim Hizmetleri A.Ş.

Metin ETKİN

Sorumlu Denetçi

İstanbul, 7 Ağustos 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	40.435.830	64.310.899
Trade Receivables	5,24	4.108.440	3.145.299
Trade Receivables Due From Related Parties	24	3.188.724	2.400.130
Trade Receivables Due From Unrelated Parties	5	919.716	745.169
Other Receivables	7	1.113.099	122.221
Other Receivables Due From Unrelated Parties	7	1.113.099	122.221
Prepayments	9	901.067	322.185
Prepayments to Unrelated Parties	9	901.067	322.185
Current Tax Assets	9	0	1.230.157
SUB-TOTAL		46.558.436	69.130.761
Total current assets		46.558.436	69.130.761
NON-CURRENT ASSETS			
Investment property	10	706.410.159	676.065.159
Property, plant and equipment	11	231.994	114.473
Right of Use Assets	12	343.686	679.941
Intangible assets and goodwill	11	35.839	20.586
Other intangible assets	11	35.839	20.586
Total non-current assets		707.021.678	676.880.159
Total assets		753.580.114	746.010.920
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		83.300	160.823
Current Portion of Non-current Borrowings from Related Parties		83.300	160.823
Lease Liabilities	6	83.300	160.823
Trade Payables	5,24	1.974.287	1.396.058
Trade Payables to Related Parties	24	185.576	188.777
Trade Payables to Unrelated Parties	5	1.788.711	1.207.281
Employee Benefit Obligations	13	555.062	379.603
Other Payables	7	1.079.684	566.984
Other Payables to Unrelated Parties	7	1.079.684	566.984
Deferred Income Other Than Contract Liabilities	8	125.049	125.049
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	125.049	125.049
Current tax liabilities, current	15	506.949	0
Current provisions	14	263.892	180.372
Current provisions for employee benefits	14	263.892	180.372
SUB-TOTAL		4.588.223	2.808.889
Total current liabilities		4.588.223	2.808.889
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	14.325
Long Term Borrowings From Related Parties		0	14.325
Lease Liabilities	6	0	14.325
Deferred Income Other Than Contract Liabilities	8	41.683	104.207
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	41.683	104.207
Non-current provisions	14	281.508	190.888
Non-current provisions for employee benefits	14	281.508	190.888
Deferred Tax Liabilities	22	87.939.496	86.961.243
Total non-current liabilities		88.262.687	87.270.663
Total liabilities		92.850.910	90.079.552
EQUITY			
Equity attributable to owners of parent		660.729.204	655.931.368
Issued capital	17	47.500.000	47.500.000
Inflation Adjustments on Capital	17	441.472.668	441.472.668
Share Premium (Discount)	17	35.195.200	35.195.200
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	17	-369.525	-431.724

Restricted Reserves Appropriated From Profits	17	5.558.839	5.558.839
Prior Years' Profits or Losses	17	126.636.385	79.397.290
Current Period Net Profit Or Loss	17	4.735.637	47.239.095
Total equity		660.729.204	655.931.368
Total Liabilities and Equity		753.580.114	746.010.920

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	20.179.842	16.835.866	10.528.217	9.593.548
Cost of sales	18	-6.537.381	-4.783.978	-3.681.441	-2.298.573
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.642.461	12.051.888	6.846.776	7.294.975
GROSS PROFIT (LOSS)		13.642.461	12.051.888	6.846.776	7.294.975
General Administrative Expenses	19	-11.526.253	-14.895.577	-5.754.802	-5.801.849
Other Income from Operating Activities	20	14.113.650	16.329.567	7.844.934	7.378.921
Other Expenses from Operating Activities	20	-7.977	-3.544	-2.024	-3.544
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.221.881	13.482.334	8.934.884	8.868.503
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		16.221.881	13.482.334	8.934.884	8.868.503
Finance costs	21	-576.940	-618.080	-283.640	-339.085
Gains (losses) on net monetary position	25	-9.415.418	-12.334.973	-3.009.522	-4.226.077
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.229.523	529.281	5.641.722	4.303.341
Tax (Expense) Income, Continuing Operations		-1.493.886	0	-1.124.772	0
Current Period Tax (Expense) Income	22	-515.848	0	-274.691	0
Deferred Tax (Expense) Income	22	-978.038	0	-850.081	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.735.637	529.281	4.516.950	4.303.341
PROFIT (LOSS)		4.735.637	529.281	4.516.950	4.303.341
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.735.637	529.281	4.516.950	4.303.341
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülebilir Faaliyetlerden Pay Başına Kazanç</i>	23	0,09970000	0,01114000	0,09509000	0,09060000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		62.199	211.070	-36.703	280.663
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	62.199	211.070	-36.703	280.663
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		62.199	211.070	-36.703	280.663
TOTAL COMPREHENSIVE INCOME (LOSS)		4.797.836	740.351	4.480.247	4.584.004
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.797.836	740.351	4.480.247	4.584.004

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		13.929.378	8.887.930
Profit (Loss)	17	4.735.637	529.281
Profit (Loss) from Continuing Operations	17	4.735.637	529.281
Adjustments to Reconcile Profit (Loss)		-513.512	-8.016.662
Adjustments for depreciation and amortisation expense	11,12	369.269	359.094
Adjustments for provisions	14	227.197	825.039
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	227.197	825.039
Adjustments for Interest (Income) Expenses	20,21	513.501	-9.200.795
Adjustments for Interest Income	20	-61.158	-9.750.201
Adjustments for interest expense	21	574.659	549.406
Adjustments for fair value losses (gains)		-3.117.365	0
Adjustments for Fair Value Losses (Gains) of Investment Property	20	-3.117.365	0
Adjustments for Tax (Income) Expenses	22	1.493.886	0
Changes in Working Capital		-845.020	-1.286.057
Adjustments for decrease (increase) in trade accounts receivable	5,24	-1.412.639	2.798.493
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5,24	-1.131.599	3.407.689
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-281.040	-609.196
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-1.008.345	-46.164
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-1.008.345	-46.164
Decrease (Increase) in Prepaid Expenses	9	-578.881	106.999
Adjustments for increase (decrease) in trade accounts payable	5,24	777.741	-5.455.680
Increase (Decrease) in Trade Accounts Payables to Related Parties	5,24	23.777	-1.413.190
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	753.964	-4.042.490
Increase (Decrease) in Employee Benefit Liabilities	13	229.709	67.458
Adjustments for increase (decrease) in other operating payables	7	593.728	-65.666
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	593.728	-65.666
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	-62.524	30.873
Other Adjustments for Other Increase (Decrease) in Working Capital		616.191	1.277.630
Decrease (Increase) in Other Assets Related with Operations			600.276
Increase (Decrease) in Other Payables Related with Operations		616.191	677.354
Cash Flows from (used in) Operations		3.377.105	-8.773.438
Interest received	20	61.158	8.855.014
Payments Related with Provisions for Employee Benefits	14	0	-93.543
Income taxes refund (paid)	9	1.045.455	-290.362
Inflation Effect On Operating Activities		9.445.660	9.190.259
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-27.393.426	-1.927.475
Purchase of Property, Plant, Equipment and Intangible Assets	11	-165.790	0
Purchase of property, plant and equipment	11	-142.941	0
Purchase of intangible assets	11	-22.849	0
Cash Outflows from Acquisition of Investment Property	10	-27.227.636	-1.927.475
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.220.284	-1.185.881
Payments of Lease Liabilities	6	-645.625	-636.475
Interest paid	6,21	-574.659	-549.406
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-14.684.332	5.774.574
Net increase (decrease) in cash and cash equivalents		-14.684.332	5.774.574
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		64.310.899	65.264.965

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-9.190.737	-10.917.948
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		40.435.830	60.121.591



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity											
	Equity attributable to owners of parent (member)										Non-controlling interests (member)	
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits (member)	Retained Earnings			
				Gains/Losses on Revaluation and Remeasurement (member)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans												
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	17	47.500.000	441.472.668	35.195.200	-624.655			5.558.839	127.815.244	54.598.097	711.515.393	711.515.393
Adjustments Related to Accounting Policy Changes												
Adjustments Related to Required Changes in Accounting Policies												
Adjustments Related to Voluntary Changes in Accounting Policies												
Adjustments Related to Errors												
Other Restatements												
Restated Balances												
Transfers	17								54.598.097	-54.598.097		
Total Comprehensive Income (Loss)					211.070					529.281	740.351	740.351
Profit (loss)	17				0					529.281	529.281	529.281
Other Comprehensive Income (Loss)	17				211.070						211.070	211.070
Issue of equity												
Capital Decrease												
Capital Advance												
Effect of Merger or Liquidation or Division												
Effects of Business Combinations Under Common Control												
Advance Dividend Payments												
Dividends Paid												
Decrease through Other Distributions to Owners												
Increase (Decrease) through Treasury Share Transactions												
Increase (Decrease) through Share-Based Payment Transactions												
Acquisition or Disposal of a Subsidiary												
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												
Transactions with noncontrolling shareholders												
Increase through Other Contributions by Owners												
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied												
Increase (decrease) through other changes, equity												
Equity at end of period	17	47.500.000	441.472.668	35.195.200	413.585			5.558.839	182.413.341	529.281	712.255.744	712.255.744
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	17	47.500.000	441.472.668	35.195.200	-431.724			5.558.839	79.397.290	47.239.095	655.931.368	655.931.368
Adjustments Related to Accounting Policy Changes												
Adjustments Related to Required Changes in Accounting Policies												
Adjustments Related to Voluntary Changes in Accounting Policies												
Adjustments Related to Errors												
Other Restatements												
Restated Balances												
Transfers	17								47.239.095	-47.239.095	0	0
Total Comprehensive Income (Loss)					62.199					4.735.637	4.797.836	4.797.836
Profit (loss)	17									4.735.637	4.735.637	4.735.637
Other Comprehensive Income (Loss)	17				62.199						62.199	62.199
Issue of equity												
Capital Decrease												
Capital Advance												
Effect of Merger or Liquidation or Division												
Effects of Business Combinations Under Common Control												
Advance Dividend Payments												
Dividends Paid												

Previous Period
01.01.2024 - 30.06.2024

Current Period

01.01.2025 - 30.06.2025

Decrease through Other Distributions to Owners

Increase (Decrease) through Treasury Share Transactions

Increase (Decrease) through Share-Based Payment Transactions

Acquisition or Disposal of a Subsidiary

Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity

Transactions with noncontrolling shareholders

Increase through Other Contributions by Owners

Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Increase (decrease) through other changes, equity

Equity at end of period

17	47.500.000	441.472.668	35.195.200	-369.525	5.558.839	126.636.385	4.735.637	660.729.204	660.729.204
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