Date and time of publication on KAP: 11.08.2025 21:10:55
https://www.kap.org.tr/en/Bildirim/1476350

KAMUYU AYDINLATMA PLATFORMU

UFUK YATIRIM YÖNETİM VE GAYRİMENKUL A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ufuk Yatırım Yönetim ve Gayrimenkul Şirketi
Genel Kurulu'na

Giriş

Ufiık Yatırım Yönetim ve Gayrimenkul A.Ş.'nin (Şirket) ekte yer alan 30 Haziran 2025 tarihli finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akım tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem finansal bilgilerin, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Hususlar

Şirket'in 01 Ocak 2024 – 31 Aralık 2024 hesap dönemine ilişkin finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış olup, söz konusu bağımsız denetim firması tarafından hazırlanan 28 Şubat 2025 tarihli bağımsız denetim raporunda Olumlu Görüş verilmiştir.

Sonuç

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

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

METİN ETKİN

Sorumlu Denetçi

(İstanbul, 11 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	3	78.306.115	81.739.011
Other Receivables		219.566	9.123.367
Other Receivables Due From Unrelated Parties	8	219.566	9.123.367
Other current assets	9	32.125.853	34.460.615
SUB-TOTAL		**110.651.534**	**125.322.993**
Total current assets		**110.651.534**	**125.322.993**
NON-CURRENT ASSETS			
Investment property	5	2.256.320.000	1.632.292.789
Property, plant and equipment	6	161.438	
Total non-current assets		**2.256.481.438**	**1.632.292.789**
Total assets		**2.367.132.972**	**1.757.615.782**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		3.700	295.053
Trade Payables to Unrelated Parties	4	3.700	295.053
Other Payables		911.692	1.063.707
Other Payables to Unrelated Parties	8	911.692	1.063.707
Other Current Liabilities	9	314.437	291.274
SUB-TOTAL		**1.229.829**	**1.650.034**
Total current liabilities		**1.229.829**	**1.650.034**
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities	7	232.829.733	25.284.467
Total non-current liabilities		**232.829.733**	**25.284.467**
Total liabilities		**234.059.562**	**26.934.501**
EQUITY			
Equity attributable to owners of parent		2.133.073.410	1.730.681.281
Issued capital	10	46.846.881	46.846.881
Inflation Adjustments on Capital	11	950.132.538	950.132.538
Treasury Shares (-)	11	-5.415.445	-5.415.445
Restricted Reserves Appropriated From Profits	11	202.695.663	296.143.807
Prior Years' Profits or Losses	11	536.421.644	723.796.562
Current Period Net Profit Or Loss		402.392.129	-280.823.062
Total equity		**2.133.073.410**	**1.730.681.281**
Total Liabilities and Equity		**2.367.132.972**	**1.757.615.782**

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	12		74.661.117		36.726.234
Cost of sales	12		-20.080.230		-10.706.693
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	54.580.887	0	26.019.541
GROSS PROFIT (LOSS)		0	54.580.887	0	26.019.541
General Administrative Expenses	13	-5.257.268	-17.995.216	-2.580.855	-7.738.161
Other Income from Operating Activities	14	1.279.872	14.483.249	425.294	4.927.361
Other Expenses from Operating Activities	14	-7.606.465	-919.584	-7.591.654	686.597
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-11.583.861	50.149.336	-9.747.215	23.895.338
Investment Activity Income	15	639.747.742	81.372.354	632.718.909	36.063.052
Investment Activity Expenses	15		-5.580		-3.904
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		628.163.881	131.516.110	622.971.694	59.954.486
Finance income	16		9.763.106	0	101.273
Finance costs	16	-61.754	-3.118.246	-61.754	3.474.784
Gains (losses) on net monetary position	22	-14.551.316	-136.285.653	-5.377.386	-48.321.214
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		613.550.811	1.875.317	617.532.554	15.209.329
Tax (Expense) Income, Continuing Operations		-211.158.682	-38.129.246	-196.838.961	-6.092.626
Deferred Tax (Expense) Income	7	-211.158.682	-38.129.246	-196.838.961	-6.092.626
PROFIT (LOSS) FROM CONTINUING OPERATIONS	10	402.392.129	-36.253.929	420.693.593	9.116.703
PROFIT (LOSS)	10	402.392.129	-36.253.929	420.693.593	9.116.703
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		402.392.129	-36.253.929	420.693.593	9.116.703
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		8,59000000	-0,77400000	8,98000000	0,19500000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	10.700		-476.033
Gains (Losses) on Remeasurements of Defined Benefit Plans			14.267		-634.710
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			-3.567		158.677
Taxes Relating to Remeasurements of Defined Benefit Plans			-3.567		158.677
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	352.131.792	0	243.521.601
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			375.607.245		259.756.374
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income			375.607.245		259.756.374
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			-23.475.453		-16.234.773
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income			-23.475.453		-16.234.773
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**352.142.492**	**0**	**243.045.568**
TOTAL COMPREHENSIVE INCOME (LOSS)		**402.392.129**	**315.888.563**	**420.693.593**	**252.162.271**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		402.392.129	315.888.563	420.693.593	252.162.271

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		**-3.263.285**	**-86.594.419**
Profit (Loss)		402.392.129	-36.253.929
Profit (Loss) from Continuing Operations		402.392.129	
Adjustments to Reconcile Profit (Loss)		**-414.115.847**	**179.408.816**
Adjustments for depreciation and amortisation expense		8.516	86.088
Adjustments for provisions			62.977
Adjustments for Interest (Income) Expenses		-15.570.564	-63.804.543
Adjustments for Interest Income		-15.570.564	-63.828.868
Adjustments for interest expense			24.325
Adjustments for fair value losses (gains)			-27.099
Adjustments for Tax (Income) Expenses		-211.158.682	38.129.246
Other adjustments for non-cash items		-2.334.762	-21.941.100
Adjustments Related to Gain and Losses on Net Monetary Position		-185.060.355	226.903.247
Changes in Working Capital		**8.460.433**	**-229.749.306**
Adjustments for decrease (increase) in trade accounts receivable		0	-109.821.979
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		8.903.801	-19.788.253
Adjustments for increase (decrease) in trade accounts payable		-291.353	9.415.960
Increase (Decrease) in Employee Benefit Liabilities		0	159.573
Adjustments for increase (decrease) in other operating payables		-152.015	-109.714.607
Cash Flows from (used in) Operations		**-3.263.285**	**-86.594.419**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-169.611**	**63.722.835**
Purchase of Property, Plant, Equipment and Intangible Assets		-169.611	-106.033
Purchase of property, plant and equipment		-169.611	-106.033
Interest received		0	63.828.868
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**22.880.526**
Proceeds from borrowings		0	22.880.526
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.432.896	8.942
Net increase (decrease) in cash and cash equivalents		-3.432.896	8.942
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**81.739.011**	**24.808**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**78.306.115**	**33.750**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Equity / Equity attributable to owners of parent [member] / Inflation Adjustments on Capital	Equity / Equity attributable to owners of parent [member] / Treasury Shares	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification / Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Equity / Equity attributable to owners of parent [member] / Restricted Reserves Appropriated From Profits [member]	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Prior Years' Profits or Losses	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Net Profit or Loss	Equity / Equity attributable to owners of parent [member]	Equity / Non-controlling interests [member]	Equity
Previous Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**46.846.881**	**950.132.538**	**-5.415.445**	**-570.382**		**-200.985.224**	**296.143.807**	**1.628.850.873**	**-703.498.705**	**2.011.504.343**		**2.011.504.343**
	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									-703.498.705	703.498.705			
	Total Comprehensive Income (Loss)					10.700		352.131.791			-36.253.929	315.888.562		315.888.562
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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		**46.846.881**	**950.132.538**	**-5.415.445**	**-559.683**		**151.146.568**	**296.143.807**	**925.352.169**	**-36.253.929**	**2.327.392.906**		**2.327.392.906**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**46.846.881**	**950.132.538**	**-5.415.445**				**296.143.807**	**723.796.562**	**-280.823.062**	**1.730.681.281**		**1.730.681.281**
	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								-93.448.144	-187.374.918	280.823.062			
	Total Comprehensive Income (Loss)										402.392.129	402.392.129		402.392.129
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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													

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		**46.846.881**	**950.132.538**	**-5.415.445**								**202.695.663**	**536.421.644**	**402.392.129**	**2.133.073.410**		**2.133.073.410**