



KAMUYU AYDINLATMA PLATFORMU

QNB VARLIK KİRALAMA A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

QNB Varlık Kiralama Anonim Şirketi Yönetim Kurulu'na,

Giriş

QNB Varlık Kiralama Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Hayrettin Ergül, SMMM

Sorumlu Denetçi

28 Temmuz 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	4.480.647	5.944.803
Trade Receivables	5	951.428.056	1.403.807.858
Trade Receivables Due From Related Parties	14	951.428.056	1.403.807.858
Other Receivables	6	43.925	1.427
Prepayments	10	42.261	18.572
Other current assets	11	89.998	71.656
SUB-TOTAL		956.084.887	1.409.844.316
Total current assets		956.084.887	1.409.844.316
NON-CURRENT ASSETS			
Trade Receivables		475.419.663	558.156.070
Trade Receivables Due From Related Parties	5	475.419.663	558.156.070
Trade Receivables Due From Unrelated Parties		0	0
Right of Use Assets		4.450	0
Prepayments	10	77.698	136.063
Deferred Tax Asset		374.318	784.058
Total non-current assets		475.876.129	559.076.191
Total assets		1.431.961.016	1.968.920.507
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		951.432.692	1.403.807.858
Current Borrowings From Related Parties		4.636	0
Lease Liabilities		4.636	0
Current Borrowings From Unrelated Parties		951.428.056	1.403.807.858
Issued Debt Instruments	7	951.428.056	1.403.807.858
Trade Payables	5	275.365	0
Other Payables	9	109.475	154.369
Deferred Income Other Than Contract Liabilities	8	1.285.745	2.640.121
Current tax liabilities, current	12	0	52.277
SUB-TOTAL		953.103.277	1.406.654.625
Total current liabilities		953.103.277	1.406.654.625
NON-CURRENT LIABILITIES			
Long Term Borrowings		475.419.663	558.156.070
Long Term Borrowings From Unrelated Parties		475.419.663	558.156.070
Issued Debt Instruments	7	475.419.663	558.156.070
Total non-current liabilities		475.419.663	558.156.070
Total liabilities		1.428.522.940	1.964.810.695
EQUITY			
Equity attributable to owners of parent		3.438.076	4.109.812
Issued capital	13	200.000	200.000
Inflation Adjustments on Capital	13	1.862.415	1.862.415
Restricted Reserves Appropriated From Profits	13	133.745	133.531
Prior Years' Profits or Losses	13	1.913.652	1.222.899
Current Period Net Profit Or Loss	13	-671.736	690.967
Total equity		3.438.076	4.109.812
Total Liabilities and Equity		1.431.961.016	1.968.920.507

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025	Months 01.04.2026 - 30.06.2026	3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	1.054.747.673	2.490.750.090	991.614.459	305.331.660
Cost of sales	15	-1.054.747.673	-2.490.750.090	-991.614.459	-305.331.660
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations		1.921.996	5.217.837	850.202	2.454.325
Other Revenues from Finance Sector Operations	15	1.921.996	5.217.837	850.202	2.454.325
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		1.921.996	5.217.837	850.202	2.454.325
GROSS PROFIT (LOSS)		1.921.996	5.217.837	850.202	2.454.325
General Administrative Expenses	16	-1.274.539	-2.092.149	-865.116	-649.866
Other Expenses from Operating Activities	17	-909	-2.337	-470	-988
PROFIT (LOSS) FROM OPERATING ACTIVITIES		646.548	3.123.351	-15.384	1.803.471
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		646.548	3.123.351	-15.384	1.803.471
Gains (losses) on net monetary position	20	-908.544	-974.413	-300.286	-344.083
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-261.996	2.148.938	-315.670	1.459.388
Tax (Expense) Income, Continuing Operations		-409.740	-896.345	-110.580	-539.676
Current Period Tax (Expense) Income	19	0	-566.992	0	-49.219
Deferred Tax (Expense) Income	19	-409.740	-329.353	-110.580	-490.457
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-671.736	1.252.593	-426.250	919.712
PROFIT (LOSS)		-671.736	1.252.593	-426.250	919.712
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-671.736	1.252.593	-426.250	919.712
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-671.736	1.252.593	-426.250	919.712
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-671.736	1.252.593	-426.250	919.712
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-671.736	1.252.593	-426.250	919.712

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.519.999	243.454
Profit (Loss)		-671.736	1.252.593
Adjustments to Reconcile Profit (Loss)		-10.012	731.499
Adjustments for Tax (Income) Expenses		409.740	896.346
Adjustments Related to Gain and Losses on Net Monetary Position		6.057	7.688
Other adjustments to reconcile profit (loss)		-425.809	-172.535
Changes in Working Capital		-792.420	-993.318
Adjustments for decrease (increase) in trade accounts receivable		535.116.209	33.817.782
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		379.126	179.563
Adjustments for increase (decrease) in trade accounts payable		275.365	0
Adjustments for increase (decrease) in other operating payables		-536.563.120	-34.990.663
Cash Flows from (used in) Operations		-1.474.168	990.774
Income taxes refund (paid)		-45.831	-747.320
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.519.999	243.454
Net increase (decrease) in cash and cash equivalents		-1.519.999	243.454
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	5.952.839	5.554.663
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		53.864	-111.475
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	4.486.704	5.686.642

[illegible]

[illegible]