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KAMUYU AYDINLATMA PLATFORMU

PRM CAPITAL GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

PRM CAPITAL GAYRİMENKUL VE GİRİŞİM SERMAYESİ

PORTFÖY YÖNETİMİ A.Ş.

Genel Kurulu'na;

1. Görüş

PRM CAPITAL Gayrimenkul ve Girişim Sermayesi A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait 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 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 finansal tablolara ilişkin bir sonuç bildirmektir

2. Sınırlı Denetim 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.

3. Sonuç

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

ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

A Member of SFAI GLOBAL

RESUL KAYA

Sorumlu Denetçi

(İstanbul, 30 Temmuz 2026)

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	1	5
Financial Investments		37.301.063	31.867.746
Financial Assets at Fair Value Through Profit or Loss		37.301.063	31.867.746
Financial Assets Designated at Fair Value Through Profit or Loss	5	37.301.063	31.867.746
Other Receivables		199.247	223.788
Other Receivables Due From Unrelated Parties	7	199.247	223.788
Prepayments		1.159.765	
Prepayments to Unrelated Parties	12	1.159.765	
SUB-TOTAL		**38.660.076**	**32.091.539**
Total current assets		**38.660.076**	**32.091.539**
NON-CURRENT ASSETS			
Deferred Tax Asset	19	598.282	2.414.206
Total non-current assets		**598.282**	**2.414.206**
Total assets		**39.258.358**	**34.505.745**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		0	70.655
Trade Payables to Unrelated Parties	6		70.655
Employee Benefit Obligations	8	577.649	723.216
Other Payables		412.853	923.706
Other Payables to Related Parties	4	412.853	915.463
Other Payables to Unrelated Parties	7		8.243
Current provisions		67.349	
Current provisions for employee benefits	11	67.349	
SUB-TOTAL		**1.057.851**	**1.717.577**
Total current liabilities		**1.057.851**	**1.717.577**
NON-CURRENT LIABILITIES			
Non-current provisions		396.937	503.608
Non-current provisions for employee benefits	8	396.937	503.608
Total non-current liabilities		**396.937**	**503.608**
Total liabilities		**1.454.788**	**2.221.185**
EQUITY			
Equity attributable to owners of parent		37.803.570	32.284.560
Issued capital		25.000.000	25.000.000
Inflation Adjustments on Capital		10.872.385	10.872.385
Capital Advance		7.000.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		196.346	
Prior Years' Profits or Losses		-3.587.825	
Current Period Net Profit Or Loss		-1.677.336	-3.587.825
Total equity		**37.803.570**	**32.284.560**
Total Liabilities and Equity		**39.258.358**	**34.505.745**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	0	0	0	0
Cost of sales	14	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	15	-6.768.581	-2.910.810	-2.928.836	-2.752.366
Other Income from Operating Activities	16	599.368		2.211	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-6.169.213	-2.910.810	-2.926.625	-2.752.366
Investment Activity Income	18	11.048.114	5.859.807	2.995.540	5.573.918
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.878.901	2.948.997	68.915	2.821.552
Finance costs	17	-13.398	-3.583	390	-3.583
Gains (losses) on net monetary position	25	-4.811.064	-2.901.172	-2.190.650	-2.034.429
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		54.439	44.242	-2.121.345	783.540
Tax (Expense) Income, Continuing Operations		-1.731.775	-142.135	-41.145	-142.719
Current Period Tax (Expense) Income			-251.060		-251.060
Deferred Tax (Expense) Income		-1.731.775	108.925	-41.145	108.341
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.677.336	-97.893	-2.162.490	640.821
PROFIT (LOSS)		-1.677.336	-97.893	-2.162.490	640.821
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.677.336	-97.893	-2.162.490	640.821
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		196.346		175.413	
Gains (Losses) on Remeasurements of Defined Benefit Plans		280.495		250.591	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-84.149		-75.178	
Taxes Relating to Remeasurements of Defined Benefit Plans		-84.149		-75.178	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**196.346**	**0**	**175.413**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-1.480.990**	**-97.893**	**-1.987.077**	**640.821**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.480.990	-97.893	-1.987.077	640.821

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		**-4.410.408**	**-1.034.748**
Profit (Loss)		-1.677.336	-97.893
Adjustments to Reconcile Profit (Loss)		**-870.773**	**-2.180.827**
Adjustments for provisions		241.173	363.083
Adjustments for (Reversal of) Provisions Related with Employee Benefits	8	241.173	363.083
Adjustments for Tax (Income) Expenses	19	1.731.775	104.362
Other adjustments for which cash effects are investing or financing cash flow	22	-2.843.721	-2.648.272
Changes in Working Capital		**-1.862.299**	**1.243.972**
Decrease (Increase) in Prepaid Expenses	12	-1.159.765	
Adjustments for increase (decrease) in trade accounts payable		-70.655	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-70.655	
Increase (Decrease) in Employee Benefit Liabilities	8	-145.567	780.882
Adjustments for increase (decrease) in other operating payables		-510.853	468.044
Increase (Decrease) in Other Operating Payables to Related Parties	7	-510.853	468.044
Other Adjustments for Other Increase (Decrease) in Working Capital		24.541	-4.954
Decrease (Increase) in Other Assets Related with Operations	7	24.541	-4.954
Cash Flows from (used in) Operations		**-4.410.408**	**-1.034.748**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.589.596**	**-34.837.590**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	5	-2.589.596	-34.837.590
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**7.000.000**	**35.872.384**
Proceeds from Issuing Shares or Other Equity Instruments			35.872.384
Proceeds from issuing shares			35.872.384
Proceeds from Capital Advances		7.000.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4	46
Net increase (decrease) in cash and cash equivalents		-4	46
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**5**	**0**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1**	**46**

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	Capital Advance	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		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							
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period												**0**
	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												
	Total Comprehensive Income (Loss)									-97.893	-97.893	0	-97.893
	Profit (loss)									-97.893	-97.893	0	-97.893
	Other Comprehensive Income (Loss)												
	Issue of equity	13	25.000.000	10.872.385							35.872.385	0	35.872.385
	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		**25.000.000**	**10.872.385**						**-97.893**	**35.774.492**	**0**	**35.774.492**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	13	**25.000.000**	**10.872.385**						**-3.587.825**	**32.284.560**	**0**	**32.284.560**
	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							-3.587.825	3.587.825	0			0
	Total Comprehensive Income (Loss)					196.346				-1.677.336	-1.480.990		-1.480.990
	Profit (loss)									-1.677.336	-1.677.336		-1.677.336
	Other Comprehensive Income (Loss)					196.346					196.346		196.346
	Issue of equity												
	Capital Decrease												
	Capital Advance				7.000.000						7.000.000	0	7.000.000
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												

Current Period 01.01.2026 - 30.06.2026	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		25.000.000	10.872.385	7.000.000	196.346			-3.587.825	-1.677.336	37.803.570	0	37.803.570