



KAMUYU AYDINLATMA PLATFORMU

DEĞER 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	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Değer Varlık Kiralama A.Ş. Genel Kurulu'na

Giriş

Değer Varlık Kiralama A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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 bildirmekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Değer Varlık Kiralama A.Ş.'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Selin Dinç, SMMM

Sorumlu Denetçi

İstanbul, 5 Ağustos 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	82.601	41.859
Financial Investments	5	62.200.630	38.572.056
Trade Receivables	6-18	2.951.930.350	1.502.819.601
Trade Receivables Due From Unrelated Parties		2.951.930.350	1.502.819.601
Other Receivables	7	40.425	47.604
Other Receivables Due From Unrelated Parties		40.425	47.604
Other current assets	8	5.392	52.599
SUB-TOTAL		3.014.259.398	1.541.533.719
Total current assets		3.014.259.398	1.541.533.719
NON-CURRENT ASSETS			
Total non-current assets		0	
Total assets		3.014.259.398	1.541.533.719
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	2.951.053.597	1.502.784.716
Current Borrowings From Unrelated Parties		2.951.053.597	1.502.784.716
Issued Debt Instruments		2.951.053.597	1.502.784.716
Trade Payables	10	1.338.285	505.645
Trade Payables to Unrelated Parties		1.338.285	505.645
Current tax liabilities, current	11	3.499.124	
Other Current Liabilities	12	1.947.911	94.129
SUB-TOTAL		2.957.838.917	1.503.384.490
Total current liabilities		2.957.838.917	1.503.384.490
NON-CURRENT LIABILITIES			
Total non-current liabilities		0	
Total liabilities		2.957.838.917	1.503.384.490
EQUITY			
Equity attributable to owners of parent	13	56.420.481	38.149.229
Issued capital		250.000	50.000
Inflation Adjustments on Capital		164.970	364.970
Restricted Reserves Appropriated From Profits		31.814	31.814
Legal Reserves		31.814	31.814
Prior Years' Profits or Losses		37.702.445	20.571.498
Current Period Net Profit Or Loss		18.271.252	17.130.947
Total equity		56.420.481	38.149.229
Total Liabilities and Equity		3.014.259.398	1.541.533.719

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	15	377.922.498	343.278.331	212.357.623	185.650.976
Cost of sales	15	-352.129.053	-332.372.593	-202.090.565	-182.600.099
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		25.793.445	10.905.738	10.267.058	3.050.877
GROSS PROFIT (LOSS)		25.793.445	10.905.738	10.267.058	3.050.877
General Administrative Expenses	16	-5.874.808	-2.596.651	-2.167.541	-873.283
Other Income from Operating Activities		13.066.360	7.109.970	5.664.414	3.452.379
PROFIT (LOSS) FROM OPERATING ACTIVITIES	17	32.984.997	15.419.057	13.763.931	5.629.973
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		32.984.997	15.419.057	13.763.931	5.629.973
Gains (losses) on net monetary position	18	-7.704.969	-3.821.854	-3.536.524	-1.707.046
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		25.280.028	11.597.203	10.227.407	3.922.927
Tax (Expense) Income, Continuing Operations	11	-7.008.776	-2.932.848	-2.501.835	-718.430
Current Period Tax (Expense) Income	11	-7.008.776	-2.932.848	-2.501.835	-718.430
PROFIT (LOSS) FROM CONTINUING OPERATIONS		18.271.252	8.664.355	7.725.572	3.204.497
PROFIT (LOSS)		18.271.252	8.664.355	7.725.572	3.204.497
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		18.271.252	8.664.355	7.725.572	3.204.497
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		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		18.271.252	8.664.355	7.725.572	3.204.497
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		18.271.252	8.664.355	7.725.572	3.204.497

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		47.055	-190.148
Profit (Loss)		18.271.252	8.664.355
Adjustments to Reconcile Profit (Loss)		7.015.089	-889.006
Adjustments for Tax (Income) Expenses		7.008.776	2.932.848
Adjustments Related to Gain and Losses on Net Monetary Position		6.313	-3.821.854
Changes in Working Capital		-21.729.634	-7.554.168
Decrease (Increase) in Financial Investments		-23.628.574	-7.192.780
Adjustments for decrease (increase) in trade accounts receivable		-1.355.481.868	-1.004.011.434
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.355.481.868	-1.004.011.434
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		54.386	138.499
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		54.386	138.499
Adjustments for increase (decrease) in trade accounts payable		832.640	-437.579
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		832.640	-437.579
Increase (decrease) in Payables due to Finance Sector Operations		1.354.640.000	1.004.008.485
Other Adjustments for Other Increase (Decrease) in Working Capital		1.853.782	-59.359
Increase (Decrease) in Other Payables Related with Operations		1.853.782	-59.359
Cash Flows from (used in) Operations		3.556.707	221.181
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		258.500.171	332.372.593
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		-258.500.171	-332.372.593
Income taxes refund (paid)	11	-3.509.652	-411.329
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		47.055	-190.148
Net increase (decrease) in cash and cash equivalents		47.055	-190.148
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	41.859	248.028
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.313	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	82.601	57.880

[illegible]

	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	13	250,000	164,970			31,814	37,702,445	18,271,252	56,420,481		0	56,420,481