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KAMUYU AYDINLATMA PLATFORMU

KT KİRA SERTİFİKALARI VARLIK KİRALAMA A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

KT Kira Sertifikaları Varlık Kiralama Anonim Şirketi Genel Kurulu'na;

Giriş

KT Kira Sertifikaları Varlık Kiralama Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar 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.

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 tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Sunay Anıktar, SMMM

Sorumlu Denetçi

İstanbul, 10 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	1.314.788	1.585.524
Financial Investments		0	0
Receivables From Financial Sector Operations	7	0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables		266.342	0
Other Receivables Due From Related Parties		266.342	0
Other Receivables Due From Unrelated Parties		0	0
Derivative Financial Assets		0	0
Inventories		0	0
Biological Assets		0	0
Prepayments	6	46.174	34.519
Prepayments to Unrelated Parties		46.174	34.519
Current Tax Assets	8	63.032	13.344
Other current assets	6	13.429	2.469
Other Current Assets Due From Unrelated Parties		13.429	2.469
SUB-TOTAL		**1.703.765**	**1.635.856**
Non-current Assets or Disposal Groups Classified as Held for Sale	40	0	0
Total current assets		**1.703.765**	**1.635.856**
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	11	0	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		0	0
Receivables From Financial Sector Operations	12-7	0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables	13	0	0
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		0	0
Derivative Financial Assets	45	0	0
Investments accounted for using equity method	4	0	0
Biological assets	15	0	0
Investment property	18	0	0
Property, plant and equipment	19	0	0
Intangible assets and goodwill		0	0
Goodwill	22	0	0
Other intangible assets	23	0	0
Prepayments	16	0	0
Deferred Tax Asset		0	0
Other Non-current Assets	31	0	0
Total non-current assets		**0**	**0**
Total assets		**1.703.765**	**1.635.856**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		436.036	152.675
Current Borrowings From Related Parties		436.036	152.675
Issued Debt Instruments	5	0	0
Other short-term borrowings	7	436.036	152.675
Current tax liabilities, current	8	0	0
SUB-TOTAL		**436.036**	**152.675**
Total current liabilities		**436.036**	**152.675**
NON-CURRENT LIABILITIES			

Total non-current liabilities		**0**	**0**
Total liabilities		**436.036**	**152.675**
EQUITY			
Equity attributable to owners of parent		1.267.729	1.483.181
Issued capital	9	50.000	50.000
Inflation Adjustments on Capital		881.074	881.074
Restricted Reserves Appropriated From Profits		111.023	111.023
Legal Reserves		111.023	111.023
Prior Years' Profits or Losses		441.084	510.052
Current Period Net Profit Or Loss		-215.452	-68.968
Total equity		**1.267.729**	**1.483.181**
Total Liabilities and Equity		**1.703.765**	**1.635.856**

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	10	947.224	2.408.950.354	455.557	1.482.843.238
Cost of sales	11	0	-2.407.951.608	0	-1.482.360.835
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		947.224	998.746	455.557	482.403
Revenue from Finance Sector Operations		0	0		0
Cost of Finance Sector Operations		0	0		0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0		0
GROSS PROFIT (LOSS)		947.224	998.746	455.557	482.403
General Administrative Expenses	12	-1.564.750	-1.802.764	-758.510	-1.127.261
Marketing Expenses		0	0	0	0
Research and development expense		0	0	0	0
Other Income from Operating Activities	13	466.097	855.069	171.284	603.067
Other Expenses from Operating Activities	13	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-151.429	51.051	-131.669	-41.791
Investment Activity Income		0	0	0	0
Investment Activity Expenses		0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-151.429	51.051	-131.669	-41.791
Finance income		168.648	336.424	52.992	154.757
Gains (losses) on net monetary position		-212.308	-232.519	-91.353	-93.227
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-195.089	154.956	-170.030	19.739
Tax (Expense) Income, Continuing Operations	8	-20.363	-136.662	8.406	-52.532
Current Period Tax (Expense) Income		-20.363	-136.662	8.406	-52.532
Deferred Tax (Expense) Income		0	0		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-215.452	18.294	-161.624	-32.793
PROFIT (LOSS)		-215.452	18.294	-161.624	-32.793
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-215.452	18.294	-161.624	-32.793
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)		**-215.452**	**18.294**	**-161.624**	**-32.793**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-215.452	18.294	-161.624	-32.793

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		**56.673**	**892.080**
Profit (Loss)		-215.452	18.294
Profit (Loss) from Continuing Operations		-215.452	18.294
Adjustments to Reconcile Profit (Loss)		**-662.816**	**-433.541**
Adjustments for Dividend (Income) Expenses	10	-947.224	-2.408.950.354
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	11	0	2.407.951.608
Adjustments for Tax (Income) Expenses	8	20.363	136.662
Adjustments Related to Gain and Losses on Net Monetary Position		264.045	428.543
Changes in Working Capital		**-12.283**	**308.581**
Decrease (increase) in Financial Sector Receivables		0	-13.188.591.279
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-295.644	355.801
Decrease (Increase) in Other Related Party Receivables Related with Operations		-273.029	362.665
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-22.615	-6.864
Increase (decrease) in Payables due to Finance Sector Operations		0	13.188.591.279
Adjustments for increase (decrease) in other operating payables		283.361	-47.220
Increase (Decrease) in Other Operating Payables to Unrelated Parties		283.361	-47.220
Cash Flows from (used in) Operations		**-890.551**	**-106.666**
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	11	0	-2.407.951.608
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	10	947.224	2.408.950.354
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-93.948**	**-190.831**
Income taxes refund (paid)		-93.948	-190.831
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**0**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-37.275	701.249
Net increase (decrease) in cash and cash equivalents		-37.275	701.249
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**1.564.078**	**1.713.004**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-240.148	-435.397
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**1.286.655**	**1.978.856**

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	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			
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	9	**50.000**	**881.074**				**111.023**	**317.860**	**611.194**	**1.971.151**		**1.971.151**
	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		0	0				0	611.194	-611.194	0		0
	Total Comprehensive Income (Loss)		0	0				0	0	18.294	18.294		18.294
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity		0	0				0	0	0	0		0
	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			**50.000**	**881.074**				**111.023**	**929.054**	**18.294**	**1.989.445**		**1.989.445**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period	9	**50.000**	**881.074**				**111.023**	**510.052**	**-68.968**	**1.483.181**		**1.483.181**
	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		0	0				0	-68.968	68.968	0		0
	Total Comprehensive Income (Loss)		0	0				0	0	-215.452	-215.452		-215.452
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity	9	0	0				0	0		0		0
	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		**50.000**	**881.074**				**111.023**	**441.084**	**-215.452**	**1.267.729**		**1.267.729**