Date and time of publication on KAP: 10.08.2026 18:36:52
https://www.kap.org.tr/en/Bildirim/1647031

KAMUYU AYDINLATMA PLATFORMU

TÜRKER PROJE GAYRİMENKUL VE YATIRIM GELİŞTİRME A.Ş.
Financial Report
Unconsolidated
2026 - 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 FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi Genel Kurulu'na

Giriş

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki 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 önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin TMS 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 Denetimine 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 oluşmaktadır. 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 bilgilerin, **Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi**'nin, 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı 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

Dr. M. Özgür GÜNEL

Sorumlu Ortak Başdenetçi

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	6	11.174.683	29.417.464
Other Receivables		1.232.763	935.854
Other Receivables Due From Unrelated Parties	8	1.232.763	935.854
Prepayments		198.331	35.210
Prepayments to Unrelated Parties	17	198.331	35.210
Other current assets		2.190.280	2.183.369
Other Current Assets Due From Unrelated Parties	17	2.190.280	2.183.369
SUB-TOTAL		**14.796.057**	**32.571.897**
Total current assets		**14.796.057**	**32.571.897**
NON-CURRENT ASSETS			
Other Receivables		116.630	126.470
Other Receivables Due From Unrelated Parties	8	116.630	126.470
Investment property	9	3.509.800.000	3.404.120.669
Property, plant and equipment		91.844	52.193
Fixtures and fittings	10	91.844	52.193
Right of Use Assets	11	1.029.621	1.018.626
Intangible assets and goodwill		68.495	68.567
Other intangible assets	12	68.495	68.567
Prepayments		1.634	3.108
Prepayments to Unrelated Parties	17	1.634	3.108
Total non-current assets		**3.511.108.224**	**3.405.389.633**
Total assets		**3.525.904.281**	**3.437.961.530**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		522.418	329.093
Current Borrowings From Unrelated Parties		522.418	329.093
Lease Liabilities	13	522.418	329.093
Trade Payables		93.269	205.340
Trade Payables to Unrelated Parties	7	93.269	205.340
Employee Benefit Obligations	16	424.091	424.696
Other Payables		68.087	90.061
Other Payables to Unrelated Parties	8	68.087	90.061
SUB-TOTAL		**1.107.865**	**1.049.190**
Total current liabilities		**1.107.865**	**1.049.190**
NON-CURRENT LIABILITIES			
Long Term Borrowings		510.139	715.833
Long Term Borrowings From Unrelated Parties		510.139	715.833
Lease Liabilities	13	510.139	715.833
Non-current provisions		1.394.682	1.219.929
Non-current provisions for employee benefits	16	1.394.682	1.219.929
Deferred Tax Liabilities	26	847.779.748	819.888.458
Total non-current liabilities		**849.684.569**	**821.824.220**
Total liabilities		**850.792.434**	**822.873.410**
EQUITY			
Equity attributable to owners of parent		2.675.111.847	2.615.088.120
Issued capital	18	128.172.525	128.172.525
Inflation Adjustments on Capital	18	29.334.997	29.334.997
Share Premium (Discount)	18	812.730	812.730
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-888.135	-851.802
Gains (Losses) on Revaluation and Remeasurement		-888.135	-851.802
Gains (Losses) on Remeasurements of Defined Benefit Plans	16,18	-888.135	-851.802
Prior Years' Profits or Losses		2.457.619.670	2.246.227.801
Current Period Net Profit Or Loss	27	60.060.060	211.391.869
Total equity		**2.675.111.847**	**2.615.088.120**
Total Liabilities and Equity		**3.525.904.281**	**3.437.961.530**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	20,21	-17.954.506	-12.251.759	-8.963.882	-6.574.931
Other Income from Operating Activities	22	106.007.879	310.027	105.844.718	163.729
PROFIT (LOSS) FROM OPERATING ACTIVITIES		88.053.373	-11.941.732	96.880.836	-6.411.202
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		88.053.373	-11.941.732	96.880.836	-6.411.202
Finance income	24	4.071.781	1.640.472	1.678.876	1.199.653
Finance costs	24	-369.092	-378.122	-173.863	-197.568
Gains (losses) on net monetary position	25	119.850.016	108.358.769	47.697.417	38.828.868
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		211.606.078	97.679.387	146.083.266	33.419.751
Tax (Expense) Income, Continuing Operations		-151.546.018	-112.747.664	-75.515.350	-40.305.286
Deferred Tax (Expense) Income	26	-151.546.018	-112.747.664	-75.515.350	-40.305.286
PROFIT (LOSS) FROM CONTINUING OPERATIONS		60.060.060	-15.068.277	70.567.916	-6.885.535
PROFIT (LOSS)		60.060.060	-15.068.277	70.567.916	-6.885.535
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		60.060.060	-15.068.277	70.567.916	-6.885.535
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (Zarar)	27	0,00469000	-0,00176000	0,00551000	-0,00081000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-36.333	-56.406	-72.039	-96.048
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-48.444	-75.208	-99.453	-128.065
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		12.111	18.802	27.414	32.017
Taxes Relating to Remeasurements of Defined Benefit Plans	16	12.111	18.802	27.414	32.017
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-36.333**	**-56.406**	**-72.039**	**-96.048**
TOTAL COMPREHENSIVE INCOME (LOSS)		**60.023.727**	**-15.124.683**	**70.495.877**	**-6.981.583**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		60.023.727	-15.124.683	70.495.877	-6.981.583

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		**-17.373.917**	**-12.720.141**
Profit (Loss)		60.060.060	-15.068.277
Profit (Loss) from Continuing Operations		60.060.060	-15.068.277
Adjustments to Reconcile Profit (Loss)		**-76.457.050**	**3.023.048**
Adjustments for depreciation and amortisation expense	10,11,12	331.751	218.723
Adjustments for provisions		358.723	272.952
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	358.723	272.952
Adjustments for Interest (Income) Expenses		-3.692.963	-1.246.678
Adjustments for Interest Income	24	-4.062.055	-1.624.800
Adjustments for interest expense	24	369.092	378.122
Adjustments for unrealised foreign exchange losses (gains)	24	-9.726	-15.672
Adjustments for fair value losses (gains)		-105.679.331	0
Adjustments for Fair Value Losses (Gains) of Investment Property	22	-105.679.331	0
Adjustments for Tax (Income) Expenses	26	151.533.907	112.728.862
Adjustments Related to Gain and Losses on Net Monetary Position		-119.299.411	-108.935.139
Changes in Working Capital		**-976.927**	**-674.912**
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-447.272	-237.097
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-447.272	-237.097
Decrease (Increase) in Prepaid Expenses	17	-167.426	-318.017
Adjustments for increase (decrease) in trade accounts payable		-81.106	195.885
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-81.106	195.885
Increase (Decrease) in Employee Benefit Liabilities	16	63.441	109.366
Adjustments for increase (decrease) in other operating payables		-8.392	9.200
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-8.392	9.200
Other Adjustments for Other Increase (Decrease) in Working Capital		-336.172	-434.249
Decrease (Increase) in Other Assets Related with Operations	17,26	-336.172	-434.249
Cash Flows from (used in) Operations		**-17.373.917**	**-12.720.141**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**3.740.061**	**349.190**
Purchase of Property, Plant, Equipment and Intangible Assets	10,11,12	-382.325	-1.428.858
Interest received		4.122.386	1.778.048
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-223.881**	**14.909.063**
Proceeds from borrowings		295.807	15.354.931
Proceeds From Issue of Debt Instruments	18	0	14.004.446
Proceeds from Other Financial Borrowings	13	295.807	1.350.485
Payments of Lease Liabilities	13	-150.596	-67.746
Interest paid	24	-369.092	-378.122
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-13.857.737	2.538.112
Net increase (decrease) in cash and cash equivalents		-13.857.737	2.538.112
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**29.357.133**	**3.938.275**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.324.713	-278.226
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**11.174.683**	**6.198.161**

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	Share premiums or discounts	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			
							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	18	**7.120.696**	**125.340.110**	**7.706.841**		**-783.559**			**8.941.339**	**2.222.865.098**	**95.325.686**	**2.466.516.211**		**2.466.516.211**
	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										95.325.686	-95.325.686			
	Total Comprehensive Income (Loss)						-56.407					-15.068.276	-15.124.683		-15.124.683
	Profit (loss)											-15.068.276	-15.068.276		-15.068.276
	Other Comprehensive Income (Loss)	16					-56.407						-56.407		-56.407
	Issue of equity														
	Capital Decrease														
	Capital Advance				14.004.446								14.004.446		14.004.446
	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	18	**7.120.696**	**125.340.110**	**21.711.287**		**-839.966**			**8.941.339**	**2.318.190.784**	**-15.068.276**	**2.465.395.974**		**2.465.395.974**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	18	**128.172.525**	**29.334.997**		**812.730**	**-851.802**				**2.246.227.801**	**211.391.869**	**2.615.088.120**		**2.615.088.120**
	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										211.391.869	-211.391.869			
	Total Comprehensive Income (Loss)						-36.333					60.060.060	60.023.727		60.023.727
	Profit (loss)											60.060.060	60.060.060		60.060.060
	Other Comprehensive Income (Loss)	16					-36.333						-36.333		-36.333
	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 01.01.2026 - 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	18	**128.172.525**	**29.334.997**		**812.730**	**-888.135**				**2.457.619.670**	**60.060.060**	**2.675.111.847**		**2.675.111.847**