



KAMUYU AYDINLATMA PLATFORMU

KT SUKUK 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

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 Sukuk Varlık Kiralama Anonim Şirketi Genel Kurulu'na;

Giriş

KT Sukuk 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	6.125.583	3.684.221
Financial Investments		0	0
Receivables From Financial Sector Operations		15.104.845.233	8.408.938.851
Receivables From Financial Sector Operations Due From Related Parties	7	1.501.874.142	117.758.471
Receivables From Financial Sector Operations Due From Unrelated Parties	7	13.602.971.091	8.291.180.380
Other Receivables		288.747	1.495.482
Other Receivables Due From Related Parties		266.342	1.469.098
Other Receivables Due From Unrelated Parties		22.405	26.384
Derivative Financial Assets		0	0
Inventories		0	0
Biological Assets		0	0
Prepayments	6	38.339	6.883
Prepayments to Unrelated Parties		38.339	6.883
Current Tax Assets	8	37.328	0
Other current assets		103	155
Other Current Assets Due From Unrelated Parties		103	155
SUB-TOTAL		15.111.335.333	8.414.125.592
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0
Total current assets		15.111.335.333	8.414.125.592
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	11-6	0	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		0	0
Receivables From Financial Sector Operations	6	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	41	0	0
Other Non-current Assets	31	0	0
Total non-current assets		0	0
Total assets		15.111.335.333	8.414.125.592
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		15.109.494.436	8.412.010.540
Current Borrowings From Related Parties		15.109.494.436	8.412.010.540
Issued Debt Instruments	5	15.102.971.091	8.408.938.851
Other short-term borrowings	5	6.523.345	3.071.689
Current Borrowings From Unrelated Parties		0	0
Current tax liabilities, current	8	0	120.618
SUB-TOTAL		15.109.494.436	8.412.131.158
Total current liabilities		15.109.494.436	8.412.131.158
NON-CURRENT LIABILITIES			

Long Term Borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Issued Debt Instruments	5	0	0
Total non-current liabilities		0	0
Total liabilities		15.109.494.436	8.412.131.158
EQUITY			
Equity attributable to owners of parent		1.840.897	1.994.434
Issued capital	9	50.000	50.000
Inflation Adjustments on Capital		1.038.400	1.038.400
Restricted Reserves Appropriated From Profits		264.207	264.207
Legal Reserves		264.207	264.207
Prior Years' Profits or Losses		641.827	463.522
Current Period Net Profit Or Loss		-153.537	178.305
Total equity		1.840.897	1.994.434
Total Liabilities and Equity		15.111.335.333	8.414.125.592

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	502.502.288	668.979.981	349.015.349	561.386.284
Cost of sales	11	-501.555.063	-667.984.282	-348.559.790	-560.903.882
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		947.225	995.699	455.559	482.402
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		947.225	995.699	455.559	482.402
General Administrative Expenses	12	-1.828.683	-1.981.642	-858.025	-1.225.949
Marketing Expenses		0	0	0	0
Research and development expense		0	0	0	0
Other Income from Operating Activities		373.826	862.120	171.283	603.192
Other Expenses from Operating Activities		0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-507.632	-123.823	-231.183	-140.355
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)		-507.632	-123.823	-231.183	-140.355
Finance income		719.208	339.733	372.095	205.940
Gains (losses) on net monetary position		-286.442	-263.182	-122.572	-101.320
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-74.866	-47.272	18.340	-35.735
Tax (Expense) Income, Continuing Operations	8	-78.671	-92.302	-57.472	-44.804
Current Period Tax (Expense) Income		-78.671	-92.302	-57.472	-44.804
Deferred Tax (Expense) Income		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-153.537	-139.574	-39.132	-80.539
PROFIT (LOSS)		-153.537	-139.574	-39.132	-80.539
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-153.537	-139.574	-39.132	-80.539
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)		-153.537	-139.574	-39.132	-80.539
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-153.537	-139.574	-39.132	-80.539

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		2.963.728	2.213.621
Profit (Loss)		-153.537	-139.574
Adjustments to Reconcile Profit (Loss)		-552.324	-668.810
Adjustments for Dividend (Income) Expenses	10	-502.502.288	-668.979.981
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	11	501.555.063	667.984.282
Adjustments for Tax (Income) Expenses	8	78.671	92.302
Adjustments Related to Gain and Losses on Net Monetary Position		316.230	234.587
Changes in Working Capital		2.713.387	2.104.719
Adjustments for decrease (increase) in trade accounts receivable		0	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	0
Decrease (increase) in Financial Sector Receivables		-6.695.906.382	-7.227.218.101
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.135.873	-808.805
Decrease (Increase) in Other Related Party Receivables Related with Operations		1.163.298	-780.719
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-27.425	-28.086
Increase (decrease) in Payables due to Finance Sector Operations		6.694.032.240	7.227.218.100
Adjustments for increase (decrease) in other operating payables		3.451.656	2.913.525
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.451.656	2.913.525
Cash Flows from (used in) Operations		2.007.526	1.296.335
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-501.555.063	-667.984.282
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		502.502.288	668.979.981
Income taxes refund (paid)	8	8.977	-78.413
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		2.963.728	2.213.621
Net increase (decrease) in cash and cash equivalents		2.963.728	2.213.621
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	3.641.833	1.934.450
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-561.824	-273.194
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	6.043.737	3.874.877

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	1,038,400			264,207	575,984	480,700	2,409,291		2,409,291
	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	480,700	-480,700	0		0
	Total Comprehensive Income (Loss)		0	0			0	0	-139,574	-139,574		-139,574
	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	1,038,400			264,207	1,056,684	-139,574	2,269,717		2,269,717
Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)											
Equity at beginning of period	9	50,000	1,038,400			264,207	463,522	178,305	1,994,434		1,994,434	
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	178,305	-178,305	0		0	
Total Comprehensive Income (Loss)		0	0			0	0	-153,537	-153,537		-153,537	
Profit (loss)												
Other Comprehensive Income (Loss)												
Issue of equity	8	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												
Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)											
Equity at beginning of period	9	50,000	1,038,400			264,207	463,522	178,305	1,994,434		1,994,434	
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	178,305	-178,305	0		0	
Total Comprehensive Income (Loss)		0	0			0	0	-153,537	-153,537		-153,537	
Profit (loss)												
Other Comprehensive Income (Loss)												
Issue of equity	8	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												
Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)											
Equity at beginning of period	9	50,000	1,038,400			264,207	463,522	178,305	1,994,434		1,994,434	
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	178,305	-178,305	0		0	
Total Comprehensive Income (Loss)		0	0			0	0	-153,537	-153,537		-153,537	
Profit (loss)												
Other Comprehensive Income (Loss)												
Issue of equity	8	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	1.038.400			264.207	641.827	-153.537	1.840.897		1.840.897	