



KAMUYU AYDINLATMA PLATFORMU

ATA 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	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ata Varlık Kiralama Anonim Şirketi Yönetim Kurulu' na;

Giriş

Ata Varlık Kiralama Anonim Şirketi ("Şirket") ekte yer alan 30 Haziran 2026 tarihli finansal durum tablosunu, aynı tarihte sona eren altı aylık ara döneme ait kar veya zarar tablosu, diğer kapsamlı gelir tablosu, özkaynak değişim tablosu, nakit akış tablosu ve 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 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 özet finansal bilgilerin, tüm önemli yönleriyle TMS 34'e uygun olarak hazırlanmadığı 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

Şevket KARADAŞ, YMM

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	3	284.408	1.656.365
Trade Receivables	5	1.963.069.995	2.488.094.694
Trade Receivables Due From Related Parties	5	1.515.872.461	511.084.513
Trade Receivables Due From Unrelated Parties	4	447.197.534	1.977.010.181
Other Receivables	6	3.133.676	290.152
Other Receivables Due From Related Parties	6	3.133.676	290.152
Current Tax Assets	7	12.270	32.428
SUB-TOTAL		1.966.500.349	2.490.073.639
Total current assets		1.966.500.349	2.490.073.639
NON-CURRENT ASSETS			
Total non-current assets		0	0
Total assets		1.966.500.349	2.490.073.639
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.962.752.714	2.487.351.893
Current Borrowings From Related Parties		1.961.315.002	2.486.625.516
Issued Debt Instruments	8	1.961.315.002	2.486.625.516
Current Borrowings From Unrelated Parties	5	1.437.712	726.377
Lease Liabilities	5	1.437.712	726.377
Other Payables	6	3.480.233	2.276.348
Other Payables to Related Parties	6	3.461.903	1.668.550
Other Payables to Unrelated Parties	6	18.330	607.798
SUB-TOTAL		1.966.232.947	2.489.628.241
Total current liabilities		1.966.232.947	2.489.628.241
NON-CURRENT LIABILITIES			
Total non-current liabilities		0	0
Total liabilities		1.966.232.947	2.489.628.241
EQUITY			
Equity attributable to owners of parent		267.402	445.398
Issued capital	9	250.000	250.000
Inflation Adjustments on Capital	9	116.880	116.880
Prior Years' Profits or Losses		78.518	0
Current Period Net Profit Or Loss		-177.996	78.518
Total equity		267.402	445.398
Total Liabilities and Equity		1.966.500.349	2.490.073.639

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	299.439.267	28.204.422	98.052.557	28.204.422
Cost of sales	11	-294.225.411	-26.863.780	-96.223.385	-26.863.780
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.213.856	1.340.642	1.829.172	1.340.642
GROSS PROFIT (LOSS)		5.213.856	1.340.642	1.829.172	1.340.642
General Administrative Expenses	12	-1.106.412	-997.021	-305.063	-997.021
Marketing Expenses	13	-4.347.955	-303.433	-1.886.064	-303.433
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-240.511	40.188	-361.955	40.188
Investment Activity Income		34.408		34.408	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-206.103	40.188	-327.547	40.188
Gains (losses) on net monetary position		56.032	-36.607	472.177	-36.607
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-150.071	3.581	144.630	3.581
Tax (Expense) Income, Continuing Operations		-27.925		20.868	
Current Period Tax (Expense) Income		-27.925		20.868	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-177.996	3.581	165.498	3.581
PROFIT (LOSS)		-177.996	3.581	165.498	3.581
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-177.996	3.581	165.498	3.581
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-177.996	3.581	165.498	3.581
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-177.996	3.581	165.498	3.581

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		523.934.053	-435.266.646
Profit (Loss)		-177.996	3.581
Profit (Loss) from Continuing Operations		-177.996	3.581
Adjustments to Reconcile Profit (Loss)		27.925	0
Adjustments for Dividend (Income) Expenses		-294.225.411	-26.863.780
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		294.225.411	26.863.780
Adjustments for Tax (Income) Expenses		27.925	
Changes in Working Capital		524.084.124	-435.270.227
Adjustments for decrease (increase) in trade accounts receivable	10	525.024.699	-435.517.720
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	1.529.812.647	-435.517.720
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-1.004.787.948	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-2.843.524	-1.188.981
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	-2.843.524	-1.188.981
Adjustments for increase (decrease) in trade accounts payable	10	711.335	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	711.335	0
Adjustments for increase (decrease) in other operating payables	11	1.203.885	1.436.474
Increase (Decrease) in Other Operating Payables to Related Parties	11	1.793.353	1.436.474
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	-589.468	
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-12.271	0
Decrease (Increase) in Other Assets Related with Operations	26		0
Increase (Decrease) in Other Payables Related with Operations	26	-12.271	
Cash Flows from (used in) Operations		523.934.053	-435.266.646
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-294.225.411	-26.863.780
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		294.225.411	26.863.780
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-525.056.229	436.016.708
Proceeds from Capital Advances			250.000
Proceeds from borrowings		0	435.686.435
Proceeds From Issue of Debt Instruments			435.686.435
Repayments of borrowings		-525.261.359	0
Payments of Issued Debt Instruments		-525.261.359	
Other inflows (outflows) of cash		205.130	80.273
INFLATION EFFECT		-249.781	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.371.957	750.062
Net increase (decrease) in cash and cash equivalents		-1.371.957	750.062
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.656.365	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		284.408	750.062

		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				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								366.890	366.890
	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)										
	Profit (loss)								3.581	3.581	3.581
	Other Comprehensive Income (Loss)										
	Issue of equity		250.000	116.880							
	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		250.000	116.880					3.581	370.461	370.461	
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	9	250.000	116.880					78.518	-445.398	-445.398	
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								78.518	-78.518		
Total Comprehensive Income (Loss)								-177.996	-177.996	-177.996	
Profit (loss)											
Other Comprehensive Income (Loss)											
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											
Decrease through Other Distributions to Owners											
Current Period 01.01.2026 - 30.06.2026											

	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	9	250,000	116,880				78,518	-177,996	267,402		267,402