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KAMUYU AYDINLATMA PLATFORMU

GY VARLIK KİRALAMA A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

GY Varlık Kiralama Anonim Şirketi

Genel Kurulu'na,

Giriş

GY 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.

İstanbul, 10 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(A member firm of PKF International)

Yunus Can ÇARPATAN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	3-14	10.874	12.775
Financial Investments	4-14	664.946	1.152.700
Financial Assets at Fair Value Through Profit or Loss		664.946	1.152.700
Trade Receivables		85.682.160	0
Trade Receivables Due From Related Parties	5-14	85.682.160	0
Other Receivables		95.492	7.942
Other Receivables Due From Unrelated Parties		95.492	7.942
Other current assets		20.888	7.990
Other Current Assets Due From Unrelated Parties		20.888	7.990
SUB-TOTAL		**86.474.360**	**1.181.407**
Total current assets		**86.474.360**	**1.181.407**
NON-CURRENT ASSETS			
Financial Investments		0	0
Right of Use Assets	6	62.192	51.445
Total non-current assets		**62.192**	**51.445**
Total assets		**86.536.552**	**1.232.852**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		85.727.041	51.843
Current Borrowings From Related Parties		44.881	51.843
Lease Liabilities	7-14	44.881	51.843
Current Borrowings From Unrelated Parties		85.682.160	0
Other short-term borrowings	7	85.682.160	0
Other Payables		0	900
Other Payables to Unrelated Parties		0	900
SUB-TOTAL		**85.727.041**	**52.743**
Total current liabilities		**85.727.041**	**52.743**
NON-CURRENT LIABILITIES			
Long Term Borrowings		16.902	0
Long Term Borrowings From Related Parties		16.902	0
Lease Liabilities	7-14	16.902	0
Long Term Borrowings From Unrelated Parties		0	0
Deferred Tax Liabilities	13	1.015	2.825
Total non-current liabilities		**17.917**	**2.825**
Total liabilities		**85.744.958**	**55.568**
EQUITY			
Equity attributable to owners of parent		791.594	1.177.284
Issued capital	8	1.000.000	1.000.000
Inflation Adjustments on Capital	8	198.327	198.327
Prior Years' Profits or Losses	8	-21.043	0
Current Period Net Profit Or Loss		-385.690	-21.043
Total equity		**791.594**	**1.177.284**
Total Liabilities and Equity		**86.536.552**	**1.232.852**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	9	5.682.160		5.682.160	
Cost of sales	9	-5.682.160		-5.682.160	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	10	-714.613		-654.540	
Other Income from Operating Activities	12	497.681		496.848	
Other Expenses from Operating Activities	12	-96.623		-96.623	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-313.555	0	-254.315	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-313.555	0	-254.315	0
Finance income	11	232.335		232.335	
Finance costs	11	-125.578		-109.669	
Gains (losses) on net monetary position	18	-180.702		-71.654	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-387.500	0	-203.303	0
Tax (Expense) Income, Continuing Operations		1.810	0	-885	0
Deferred Tax (Expense) Income	13	1.810		-885	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-385.690	0	-204.188	0
PROFIT (LOSS)		-385.690	0	-204.188	0
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent		-385.690	0	-204.188	
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	17	-0,38570000		-0,20420000	
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-385.690	0	-204.188	0
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)		**-385.690**	**0**	**-204.188**	**0**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-385.690	0	-204.188	0

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		**-106.731**	
Profit (Loss)		-385.690	
Profit (Loss) from Continuing Operations		-385.690	
Adjustments to Reconcile Profit (Loss)		**94.789**	
Adjustments for depreciation and amortisation expense	6	22.289	
Adjustments for Interest (Income) Expenses		-106.757	
Adjustments for Interest Income	11	-232.335	
Adjustments for interest expense	11	125.578	
Adjustments for Tax (Income) Expenses	13	-1.810	
Adjustments Related to Gain and Losses on Net Monetary Position		181.067	
Changes in Working Capital		**184.170**	
Decrease (Increase) in Financial Investments		313.910	
Adjustments for decrease (increase) in trade accounts receivable		-85.682.160	
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-85.682.160	
Decrease (increase) in Financial Sector Receivables		85.682.160	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-88.749	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-88.749	
Adjustments for increase (decrease) in other operating payables		-764	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-764	
Other Adjustments for Other Increase (Decrease) in Working Capital		-40.227	
Increase (Decrease) in Other Payables Related with Operations		-40.227	
Cash Flows from (used in) Operations		**-106.731**	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-5.682.160	
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		5.682.160	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**106.757**	
Interest paid	11	-125.578	
Interest Received	11	232.335	
INFLATION EFFECT		-1.927	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.901	
Net increase (decrease) in cash and cash equivalents		-1.901	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**12.775**	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**10.874**	

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	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											
	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)											
	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											
	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											
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	8	**1.000.000**	**198.327**				**0**	**-21.043**	**1.177.284**		**1.177.284**
	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							-21.043	21.043			
	Total Comprehensive Income (Loss)							0	-385.690	-385.690		-385.690
	Profit (loss)							0	-385.690	-385.690		-385.690
	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											

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	8	**1.000.000**	**198.327**				**-21.043**	**-385.690**	**791.594**		**791.594**