KAMUYU AYDINLATMA PLATFORMU

ANATOLIA GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM.A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Anatolıa Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi

Genel Kurulu'na

A. Konsolide Olmayan Finansal Tabloların Bağımsız Denetimi

1. Görüş

Giriş

Anatolıa Portföy Yönetimi A.Ş. ‘nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr 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 özet 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 özet finansal tablolara ilişkin bir sonuç bildirmektir.

2. 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.

5. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir. Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi İsmail Arda'dır.

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Member, MGI Worldwide

Mustafa AK

Sorumlu Denetçi

İstanbul, 12 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	40.853.748	49.002
Financial Investments	5	32.471.384	30.225.337
Trade Receivables		796.855	0
Trade Receivables Due From Related Parties	3	796.855	0
Other Receivables		141.530	130.005
Other Receivables Due From Related Parties	3	31.530	0
Other Receivables Due From Unrelated Parties	8	110.000	130.005
Prepayments		2.431.202	660.527
Prepayments to Unrelated Parties	9	2.431.202	660.527
Current Tax Assets	23	5.128.065	48.650
Other current assets		268.490	363.557
SUB-TOTAL		**82.091.274**	**31.477.078**
Total current assets		**82.091.274**	**31.477.078**
NON-CURRENT ASSETS			
Property, plant and equipment	10	2.804.850	3.272.751
Right of Use Assets		3.150.517	3.675.603
Intangible assets and goodwill	11	61.466	87.142
Total non-current assets		**6.016.833**	**7.035.496**
Total assets		**88.108.107**	**38.512.574**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		950.400	947.406
Current Borrowings From Related Parties		950.400	947.406
Lease Liabilities	6	950.400	947.406
Trade Payables		5.771.700	3.058.693
Trade Payables to Unrelated Parties	7	5.771.700	3.058.693
Other Payables		965.579	1.200.399
Other Payables to Related Parties	3	55.853	103.876
Other Payables to Unrelated Parties	8	909.726	1.096.523
Current provisions		261.968	61.877
Current provisions for employee benefits		151.885	61.877
Other current provisions	14	110.083	0
SUB-TOTAL		**7.949.647**	**5.268.375**
Total current liabilities		**7.949.647**	**5.268.375**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.682.522	2.258.985
Long Term Borrowings From Related Parties	6	1.682.522	2.258.985
Non-current provisions		352.715	143.488
Non-current provisions for employee benefits	14	352.715	143.488
Deferred Tax Liabilities	23	668.268	462.772
Total non-current liabilities		**2.703.505**	**2.865.245**
Total liabilities		**10.653.152**	**8.133.620**
EQUITY			
Equity attributable to owners of parent		77.454.955	30.378.954
Issued capital	15	25.000.000	25.000.000
Inflation Adjustments on Capital	15	18.209.139	18.209.139
Capital Advance		25.000.000	0
Prior Years' Profits or Losses	15	-12.830.185	-1.487.337
Current Period Net Profit Or Loss		22.076.001	-11.342.848
Total equity		**77.454.955**	**30.378.954**
Total Liabilities and Equity		**88.108.107**	**38.512.574**

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	16	5.892.654	0	4.111.580	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.892.654	0	4.111.580	0
GROSS PROFIT (LOSS)		5.892.654	0	4.111.580	0
General Administrative Expenses	17	-38.918.648	-11.210.177	-4.928.550	-5.899.163
Other Income from Operating Activities	18	775.578	0	775.578	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-32.250.416	-11.210.177	-41.392	-5.899.163
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-32.250.416	-11.210.177	-41.392	-5.899.163
Finance income	20	71.594.605	7.873.044	9.004.085	3.802.076
Finance costs	21	-14.862.630	-576.912	-14.324.288	-359.007
Gains (losses) on net monetary position	22	-2.135.521	-4.516.873	-2.238.083	-1.246.130
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		22.346.038	-8.430.918	-7.599.678	-3.702.224
Tax (Expense) Income, Continuing Operations		-270.037	-256.404	266.560	-347.158
Deferred Tax (Expense) Income		-270.037	-256.404	266.560	-347.158
PROFIT (LOSS) FROM CONTINUING OPERATIONS		22.076.001	-8.687.322	-7.333.118	-4.049.382
PROFIT (LOSS)		22.076.001	-8.687.322	-7.333.118	-4.049.382
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		22.076.001	-8.687.322	-7.333.118	-4.049.382
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
Taxes Relating To Components Of 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)		**22.076.001**	**-8.687.322**	**-7.333.118**	**-4.049.382**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		22.076.001	-8.687.322	-7.333.118	-4.049.382

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		**18.015.408**	**651.856**
Profit (Loss)		22.076.001	-8.687.322
Adjustments to Reconcile Profit (Loss)		**7.752.862**	**785.389**
Adjustments for depreciation and amortisation expense	10-11	1.018.663	971.691
Adjustments for provisions		463.037	-58.510
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	347.266	55.026
Adjustments for (Reversal of) Other Provisions		115.771	-113.536
Adjustments Related to Gain and Losses on Net Monetary Position		6.271.162	-127.792
Changes in Working Capital		**-6.669.375**	**8.322.187**
Decrease (Increase) in Financial Investments	5	-7.155.716	8.043.528
Adjustments for decrease (increase) in trade accounts receivable		-838.027	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-838.027	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-32.738	12.438
Decrease (Increase) in Other Related Party Receivables Related with Operations		-33.159	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	421	12.438
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) in Prepaid Expenses	9	-1.966.919	109.035
Adjustments for increase (decrease) in trade accounts payable		3.338.280	-3.780
Increase (Decrease) in Trade Accounts Payables to Related Parties	3	0	-3.780
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	3.338.280	0
Adjustments for increase (decrease) in other operating payables		-56.575	217.577
Increase (Decrease) in Other Operating Payables to Related Parties	3	-34.030	725.535
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-22.545	-507.958
Other Adjustments for Other Increase (Decrease) in Working Capital		42.320	-56.611
Increase (Decrease) in Other Payables Related with Operations		42.320	-56.611
Cash Flows from (used in) Operations		**23.159.488**	**420.254**
Income taxes refund (paid)		-5.144.080	231.602
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**24.905.421**	**-712.633**
Proceeds from Capital Advances		25.000.000	0
Proceeds from borrowings		478.890	0
Proceeds from Other Financial Borrowings		478.890	0
Repayments of borrowings		0	-114.873
Payments of Lease Liabilities	6	-573.469	-597.760
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		42.920.829	-60.777
Net increase (decrease) in cash and cash equivalents		42.920.829	-60.777
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**49.002**	**71.768**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.116.083	-5.144
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**40.853.748**	**5.847**

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	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	15	**25.000.000**	**18.209.139**					**-57.457**	**-1.429.881**	**41.721.801**		**41.721.801**
Adjustments Related to Accounting Policy Changes												0
Adjustments Related to Required Changes in Accounting Policies												0
Adjustments Related to Voluntary Changes in Accounting Policies												0
Adjustments Related to Errors												0
Other Restatements												0
Restated Balances												0
Transfers									1.429.881	1.429.881		1.429.881
Total Comprehensive Income (Loss)								-1.429.880	-8.687.322	-10.117.202		-10.117.202
Profit (loss)								-1.429.880	-8.687.322	-10.117.202		-10.117.202
Other Comprehensive Income (Loss)												0
Issue of equity												0
Capital Decrease												0
Capital Advance												0
Effect of Merger or Liquidation or Division												0
Effects of Business Combinations Under Common Control												0
Advance Dividend Payments												0
Dividends Paid												0
Decrease through Other Distributions to Owners												0
Increase (Decrease) through Treasury Share Transactions												0
Increase (Decrease) through Share-Based Payment Transactions												0
Acquisition or Disposal of a Subsidiary												0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
Transactions with noncontrolling shareholders												0
Increase through Other Contributions by Owners												0
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												0
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												0
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												0
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												0
Increase (decrease) through other changes, equity												0
Equity at end of period	15	**25.000.000**	**18.209.139**					**-1.487.337**	**-8.687.322**	**33.034.480**		**33.034.480**
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	15	**25.000.000**	**18.209.139**					**-1.487.337**	**-11.342.848**	**30.378.954**		**30.378.954**
Adjustments Related to Accounting Policy Changes												0
Adjustments Related to Required Changes in Accounting Policies												0
Adjustments Related to Voluntary Changes in Accounting Policies												0
Adjustments Related to Errors												0
Other Restatements												0
Restated Balances												0
Transfers								-11.342.848	11.342.848	0		0
Total Comprehensive Income (Loss)									22.076.001	22.076.001		22.076.001
Profit (loss)									22.076.001	22.076.001		22.076.001
Other Comprehensive Income (Loss)												0
Issue of equity				25.000.000						25.000.000		25.000.000
Capital Decrease												0
Capital Advance												0
Effect of Merger or Liquidation or Division												0
Effects of Business Combinations Under Common Control												0
Advance Dividend Payments												0
Dividends Paid												0
Decrease through Other Distributions to Owners												0

Increase (Decrease) through Treasury Share Transactions												0
Increase (Decrease) through Share-Based Payment Transactions												0
Acquisition or Disposal of a Subsidiary												0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
Transactions with noncontrolling shareholders												0
Increase through Other Contributions by Owners												0
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												0
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												0
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												0
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												0
Increase (decrease) through other changes, equity												0
Equity at end of period	15	**25.000.000**	**18.209.139**	**25.000.000**				**-12.830.185**	**22.076.001**	**77.454.955**		**77.454.955**