KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	BİRLEŞİM NEKS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Natura Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi

Genel Kurulu'na

Giriş

Natura Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait kâr veya zarar tablosunun,diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun, nakit akış tablosunun ve önemli muhasebe politikalarını özetleyen dipnotların ve diğer açıklayıcı notlardan oluşan ilişikteki finansal bilgilerin sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 13.08.2026

BİRLEŞİM NEKS BAĞIMSIZ DENETİM A.Ş.

Ergun ŞENLİK

Sorumlu Denetçi

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		16.071.128	8.280.184
Financial Investments		20.106.916	
Trade Receivables		29.415.522	28.022.590
Trade Receivables Due From Related Parties		153.084	16.623
Trade Receivables Due From Unrelated Parties		29.262.438	28.005.967
Other Receivables		1.270.061	1.961.470
Other Receivables Due From Unrelated Parties		1.270.061	1.961.470
Prepayments		2.782.922	223.838
Current Tax Assets		140.963	137.005
SUB-TOTAL		**69.787.512**	**38.625.087**
Total current assets		**69.787.512**	**38.625.087**
NON-CURRENT ASSETS			
Other Receivables		290.313	290.313
Other Receivables Due From Unrelated Parties		290.313	290.313
Property, plant and equipment		880.063	1.104.719
Right of Use Assets		7.931.549	9.012.540
Intangible assets and goodwill		7.113.895	7.584.991
Prepayments		28.226	30.766
Deferred Tax Asset		782.836	719.255
Total non-current assets		**17.026.882**	**18.742.584**
Total assets		**86.814.394**	**57.367.671**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.864.209	1.247.795
Current Borrowings From Unrelated Parties		1.864.209	1.247.795
Bank Loans		176.438	208.078
Lease Liabilities		1.687.771	1.039.717
Trade Payables		427.479	664.572
Trade Payables to Unrelated Parties		427.479	664.572
Employee Benefit Obligations		824.440	381.071
Other Payables		775.948	1.077.111
Other Payables to Unrelated Parties		775.948	1.077.111
Current provisions		374.066	257.085
Current provisions for employee benefits		374.066	257.085
SUB-TOTAL		**4.266.142**	**3.627.634**
Total current liabilities		**4.266.142**	**3.627.634**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.453.830	2.244.011
Long Term Borrowings From Unrelated Parties		1.453.830	2.244.011
Lease Liabilities		1.453.830	2.244.011
Non-current provisions		372.980	250.681
Non-current provisions for employee benefits		372.980	250.681
Deferred Tax Liabilities		2.585.884	2.847.994
Total non-current liabilities		**4.412.694**	**5.342.686**
Total liabilities		**8.678.836**	**8.970.320**
EQUITY			
Equity attributable to owners of parent		78.135.558	48.397.351
Issued capital		46.878.332	15.000.000
Inflation Adjustments on Capital		19.790.077	23.449.214
Additional Capital Contribution of Shareholders		28.121.668	20.127.439
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-83.153	-51.664
Prior Years' Profits or Losses		-10.916.656	-15.966.304
Current Period Net Profit Or Loss		-5.654.710	5.838.666
Total equity		**78.135.558**	**48.397.351**
Total Liabilities and Equity		**86.814.394**	**57.367.671**

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		8.555.829	16.078.060		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		8.555.829	16.078.060		
GROSS PROFIT (LOSS)		8.555.829	16.078.060		
General Administrative Expenses		-15.091.914	-10.785.855		
Marketing Expenses		-460.563			
Other Income from Operating Activities		7.182.481	101.892		
Other Expenses from Operating Activities		-5.352.831	-818.151		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-5.166.998	4.575.946		
Investment Activity Income		2.446.778			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.720.220	4.575.946		
Finance income		1.486.909	1.065.773		
Finance costs		-595.173	-415.444		
Gains (losses) on net monetary position		-3.830.872	-2.444.927		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.659.356	2.781.348		
Tax (Expense) Income, Continuing Operations		4.646	-226.418		
Deferred Tax (Expense) Income		4.646	-226.418		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.654.710	2.554.930		
PROFIT (LOSS)		-5.654.710	2.554.930		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-5.654.710	2.554.930		
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		-31.489	-15.332		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**-31.489**	**-15.332**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-5.686.199**	**2.539.598**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-5.686.199	2.539.598		

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		**-31.340.039**	**-11.865.544**
Profit (Loss)		-5.654.710	2.554.930
Adjustments to Reconcile Profit (Loss)		**-25.681.371**	**-14.963.599**
Changes in Working Capital		**-3.958**	**543.125**
Cash Flows from (used in) Operations		**-31.340.039**	**-11.865.544**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-23.542**	**-66.962**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**40.403.296**	**3.666.406**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		9.039.715	-8.266.100
Net increase (decrease) in cash and cash equivalents		9.039.715	-8.266.100
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**8.280.184**	**9.565.455**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.248.771	-254.065
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**16.071.128**	**1.045.290**

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	Additional Capital Contribution of Shareholders	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			
						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		**15.000.000**	**23.449.214**	**91.729**	**-17.689**			**-3.906.910**	**-12.059.394**	**22.556.950**	**0**	**22.556.950**
	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								-12.059.394	12.059.394	0	0	0
	Total Comprehensive Income (Loss)					-15.332					-15.332	0	-15.332
	Profit (loss)									2.554.930	2.554.930	0	2.554.930
	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				3.728.259						3.728.259	0	3.728.259
	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		**15.000.000**	**23.449.214**	**3.819.988**	**-33.021**			**-15.966.304**	**2.554.930**	**28.824.807**	**0**	**28.824.807**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**15.000.000**	**23.449.214**	**20.127.439**	**-51.664**			**-15.966.304**	**5.838.666**	**48.397.351**	**0**	**48.397.351**
	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								5.838.666	-5.838.666	0	0	0
	Total Comprehensive Income (Loss)					-31.489					-31.489	0	-31.489
	Profit (loss)									-5.654.710	-5.654.710	0	-5.654.710
	Other Comprehensive Income (Loss)												
	Issue of equity		31.878.332	-3.659.137							28.219.195	0	28.219.195
	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				7.994.229						7.994.229	0	7.994.229
	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								-789.018		-789.018	0	-789.018
	Equity at end of period		**46.878.332**	**19.790.077**	**28.121.668**	**-83.153**			**-10.916.656**	**-5.654.710**	**78.135.558**	**0**	**78.135.558**