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KAMUYU AYDINLATMA PLATFORMU

KİSBU 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	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Kisbu Gayrimenkul Ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

Kisbu Gayrimenkul Ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı notlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 özet 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 özet 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 özet 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 özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Yılmaz Güney, YMM

Sorumlu Denetçi

İstanbul, 13 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	43.779.971	22.907.324
Other Receivables		533.000	627.650
Current Tax Assets		1.518.934	575.522
SUB-TOTAL		**45.831.905**	**24.110.496**
Total current assets		**45.831.905**	**24.110.496**
NON-CURRENT ASSETS			
Intangible assets and goodwill		43.678	59.090
Other intangible assets	6	43.678	59.090
Deferred Tax Asset	13	169.500	120.339
Total non-current assets		**213.178**	**179.429**
Total assets		**46.045.083**	**24.289.925**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		1.413.448	1.629.245
Trade Payables to Related Parties	3,5	1.053.490	1.238.814
Trade Payables to Unrelated Parties	5	359.958	390.431
Employee Benefit Obligations	8	1.896.736	1.073.706
Other Payables		2.546.538	548.662
Other Payables to Related Parties	3	2.250.000	0
Other Payables to Unrelated Parties		296.538	548.662
Current provisions		117.914	56.438
Current provisions for employee benefits	8	117.914	56.438
SUB-TOTAL		**5.974.636**	**3.308.051**
Total current liabilities		**5.974.636**	**3.308.051**
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	8	449.947	360.367
Total non-current liabilities		**449.947**	**360.367**
Total liabilities		**6.424.583**	**3.668.418**
EQUITY			
Equity attributable to owners of parent		39.620.500	20.621.507
Issued capital	9	21.000.000	21.000.000
Inflation Adjustments on Capital	9	9.855.498	9.855.498
Capital Advance	9	27.500.893	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-295.883	-223.366
Other Gains (Losses)	9	-295.883	-223.366
Prior Years' Profits or Losses	9	-10.010.625	328.331
Current Period Net Profit Or Loss		-8.429.383	-10.338.956
Total equity		**39.620.500**	**20.621.507**
Total Liabilities and Equity		**46.045.083**	**24.289.925**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0		0	0
GROSS PROFIT (LOSS)		0		0	0
General Administrative Expenses		-9.627.585		-5.752.646	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-9.627.585		-5.752.646	0
Investment Activity Income	11	6.122.647		3.775.738	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-3.504.938		-1.976.908	0
Finance costs	12	-2.290		-1.212	
Gains (losses) on net monetary position	14	-4.958.385		-2.869.398	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-8.465.613		-4.847.518	0
Tax (Expense) Income, Continuing Operations		36.230		-110.775	0
Deferred Tax (Expense) Income	13	36.230		-110.775	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-8.429.383		-4.958.293	0
PROFIT (LOSS)		-8.429.383		-4.958.293	0
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent	15	-8.429.383		-4.958.293	
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
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)		-8.429.383		-4.958.293	
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-72.517**		**-22.274**	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-72.517		-22.274	
Taxes Relating to Remeasurements of Defined Benefit Plans	8	-103.594		-31.818	
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	13	31.077		9.544	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**		**0**	
OTHER COMPREHENSIVE INCOME (LOSS)		**-72.517**		**-22.274**	
TOTAL COMPREHENSIVE INCOME (LOSS)		**-8.501.900**		**-4.980.567**	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	
Owners of Parent		-8.501.900		-4.980.567	

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		**-1.301.682**	**0**
Profit (Loss)		-8.429.383	
Adjustments to Reconcile Profit (Loss)		**5.371.354**	**0**
Adjustments for depreciation and amortisation expense	6	15.412	
Adjustments for provisions		110.317	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	8	110.317	
Adjustments for Tax (Income) Expenses	13	-36.230	
Adjustments Related to Gain and Losses on Net Monetary Position		5.281.855	
Changes in Working Capital		**2.699.759**	**0**
Adjustments for decrease (increase) in trade accounts receivable		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		94.650	
Adjustments for increase (decrease) in trade accounts payable		-215.797	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-215.797	
Increase (Decrease) in Employee Benefit Liabilities	8	823.030	
Adjustments for increase (decrease) in other operating payables		1.997.876	0
Increase (Decrease) in Other Operating Payables to Related Parties		1.997.876	
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**-358.270**	**0**
Income taxes refund (paid)	13	-943.412	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**27.500.893**	**0**
Proceeds from Capital Advances		27.500.893	
Proceeds from borrowings		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		26.199.211	0
Net increase (decrease) in cash and cash equivalents		26.199.211	0
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**22.907.324**	
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-5.326.564	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**43.779.971**	

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			
						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												**0**
	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												0
	Total Comprehensive Income (Loss)												0
	Profit (loss)												0
	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												**0**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**21.000.000**	**9.855.498**		**-223.366**			**328.331**	**-10.338.956**	**20.621.507**		**20.621.507**
	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								-10.338.956	10.338.956			0
	Total Comprehensive Income (Loss)					-72.517				-8.429.383	-8.501.900		-8.501.900
	Profit (loss)												0
	Other Comprehensive Income (Loss)												0
	Issue of equity												0
	Capital Decrease												0
	Capital Advance				27.500.893						27.500.893		27.500.893
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												

Current Period 01.01.2026 - 30.06.2026													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		**21.000.000**	**9.855.498**	**27.500.893**	**-295.883**			**-10.010.625**	**-8.429.383**	**39.620.500**		**39.620.500**