KAMUYU AYDINLATMA PLATFORMU

AKİŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET BİREYSEL FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Akiş Gayrimenkul Yatırım Ortaklığı A.Ş. Genel Kurulu'na

Giriş

Akiş Gayrimenkul Yatırım Ortaklığı A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet bireysel finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet bireysel kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet bireysel finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet bireysel 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 bireysel 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 bireysel finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet bireysel 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 bireysel finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Selma Canbul Çorum, SMMM

Sorumlu Denetçi

İstanbul, 13 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	1.967.154	2.872.530
Financial Investments	5	537	370
Trade Receivables		292.997	298.685
Trade Receivables Due From Related Parties	7-27	1.974	3.414
Trade Receivables Due From Unrelated Parties	7	291.023	295.271
Other Receivables		52	58
Other Receivables Due From Unrelated Parties		52	58
Inventories Work-in Progress	12	1.662.505	1.607.012
Prepayments	9	78.642	21.584
Other current assets		10.045	11.421
SUB-TOTAL		**4.011.932**	**4.811.660**
Total current assets		**4.011.932**	**4.811.660**
NON-CURRENT ASSETS			
Financial Investments	5	131.199	84.901
Other Receivables		451.144	401.760
Other Receivables Due From Related Parties	27	450.065	400.489
Other Receivables Due From Unrelated Parties		1.079	1.271
Investments accounted for using equity method	13	261.011	130.772
Investment property	11	57.483.241	57.475.979
Property, plant and equipment	14	391.047	380.966
Intangible assets and goodwill		42.735	47.670
Goodwill		11.218	11.218
Other intangible assets	15	31.517	36.452
Prepayments	9	184.643	182.216
Other Non-current Assets	16	125.865	91.706
Total non-current assets		**59.070.885**	**58.795.970**
Total assets		**63.082.817**	**63.607.630**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	0	868.673
Current Portion of Non-current Borrowings	6	431.186	445.274
Trade Payables		132.278	166.829
Trade Payables to Related Parties	7-27	107.664	110.677
Trade Payables to Unrelated Parties	7	24.614	56.152
Employee Benefit Obligations		14.466	21.394
Other Payables		101.178	106.655
Other Payables to Unrelated Parties	8	101.178	106.655
Derivative Financial Liabilities	10	4.367	0
Derivative Financial Liabilities Held for trading		4.367	0
Deferred Income Other Than Contract Liabilities	9	99.205	35.361
Current tax liabilities, current	25	318.610	495.013
Current provisions	17	16.415	5.618
Current provisions for employee benefits		5.626	3.921
Other current provisions		10.789	1.697
SUB-TOTAL		**1.117.705**	**2.144.817**
Total current liabilities		**1.117.705**	**2.144.817**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	1.230.707	1.610.811
Trade Payables		18.210	12.789
Trade Payables To Unrelated Parties	7	18.210	12.789
Non-current provisions		5.069	4.577
Non-current provisions for employee benefits		5.069	4.577
Deferred Tax Liabilities	25	8.217.690	7.320.306
Total non-current liabilities		**9.471.676**	**8.948.483**
Total liabilities		**10.589.381**	**11.093.300**
EQUITY			
Equity attributable to owners of parent		52.493.436	52.514.330

Issued capital		2.415.000	2.415.000
Inflation Adjustments on Capital	18	12.275.903	12.275.903
Balancing Account for Merger Capital		12.014.251	12.014.251
Treasury Shares (-)		-48.639	-48.639
Share Premium (Discount)		616.164	616.164
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-35.382	-30.475
Gains (Losses) on Revaluation and Remeasurement		-12.696	-7.758
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.154	-6.418
Other Revaluation Increases (Decreases)		-6.542	-1.340
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-22.686	-22.717
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		91.065	102.019
Exchange Differences on Translation		91.065	102.019
Restricted Reserves Appropriated From Profits	18	2.586.201	2.358.816
Other reserves	18	755.084	755.084
Prior Years' Profits or Losses		20.701.260	18.252.577
Current Period Net Profit Or Loss		1.122.529	3.803.630
Total equity		**52.493.436**	**52.514.330**
Total Liabilities and Equity		**63.082.817**	**63.607.630**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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	19	2.446.650	2.378.332	1.246.470	1.264.395
Cost of sales	19	-546.228	-510.598	-282.974	-260.772
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.900.422	1.867.734	963.496	1.003.623
GROSS PROFIT (LOSS)		1.900.422	1.867.734	963.496	1.003.623
General Administrative Expenses	20	-173.684	-175.345	-82.814	-77.462
Marketing Expenses	20	-11.674	-7.748	-4.414	-3.888
Other Income from Operating Activities	22	39.902	49.745	18.701	20.724
Other Expenses from Operating Activities	22	-27.278	-36.807	-13.430	-15.346
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.727.688	1.697.579	881.539	927.651
Share of Profit (Loss) from Investments Accounted for Using Equity Method	13	6.660	186	1.620	3.724
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.734.348	1.697.765	883.159	931.375
Finance income	23	512.849	384.811	239.187	212.486
Finance costs	23	-180.198	-572.407	-100.455	-248.593
Gains (losses) on net monetary position	24	-61.185	319.514	-38.562	83.355
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.005.814	1.829.683	983.329	978.623
Tax (Expense) Income, Continuing Operations		-883.285	-755.228	-36.978	-145.011
Current Period Tax (Expense) Income	25	16.214	-228.503	168.935	-162.700
Deferred Tax (Expense) Income	25	-899.499	-526.725	-205.913	17.689
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.122.529	1.074.455	946.351	833.612
PROFIT (LOSS)		1.122.529	1.074.455	946.351	833.612
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.122.529	1.074.455	946.351	833.612
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç/(kayıp)	26	0,47000000	0,44000000	0,39000000	0,35000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.907	2.160	-5.100	-2.916
Gains (Losses) on Remeasurements of Defined Benefit Plans		378	774	-627	-651
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		31	1.618	-3.365	-2.461
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-7.431	0	-1.852	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.115	-232	744	196
Deferred Tax (Expense) Income	25	2.115	-232	744	196
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-10.954	-79.500	-4.425	-2.208
Exchange Differences on Translation of Foreing Operations		-10.954	-60.062	-4.425	7.121
Other Comprehensive Income (Loss) Related with Cash Flow Hedges	10	0	-27.769	0	-13.327
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	8.331	0	3.998
Deferred Tax (Expense) Income	25	0	8.331	0	3.998
OTHER COMPREHENSIVE INCOME (LOSS)		**-15.861**	**-77.340**	**-9.525**	**-5.124**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.106.668**	**997.115**	**936.826**	**828.488**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.106.668	997.115	936.826	828.488

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**1.479.832**	**634.026**
Profit (Loss)		1.122.529	1.074.455
Adjustments to Reconcile Profit (Loss)		**622.122**	**621.271**
Adjustments for depreciation and amortisation expense	21	20.764	18.530
Adjustments for provisions		6.344	8.843
Adjustments for Interest (Income) Expenses	23	-410.443	-73.781
Adjustments for unrealised foreign exchange losses (gains)		75.477	296.754
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	13	-6.660	-186
Adjustments for Tax (Income) Expenses	25	883.285	755.228
Adjustments Related to Gain and Losses on Net Monetary Position		53.355	-384.117
Changes in Working Capital		**-185.380**	**-1.027.383**
Decrease (Increase) in Financial Investments		-56.024	-1.204
Adjustments for decrease (increase) in trade accounts receivable		-40.513	-159.116
Adjustments for decrease (increase) in inventories		-32.924	-745.070
Adjustments for increase (decrease) in trade accounts payable		-2.043	13.413
Other Adjustments for Other Increase (Decrease) in Working Capital		-53.876	-135.406
Decrease (Increase) in Other Assets Related with Operations		-133.121	-211.416
Increase (Decrease) in Other Payables Related with Operations		79.245	76.010
Cash Flows from (used in) Operations		**1.559.271**	**668.343**
Income taxes refund (paid)	25	-79.055	-34.317
Other inflows (outflows) of cash		-384	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-159.172**	**-17.918**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses	13	-126.000	0
Proceeds from sales of property, plant, equipment and intangible assets	14,15	0	359
Purchase of Property, Plant, Equipment and Intangible Assets	14,15	-25.910	-13.100
Cash Outflows from Acquition of Investment Property	11	-7.262	-5.177
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.819.928**	**451.641**
Proceeds from borrowings	6	0	1.557.404
Repayments of borrowings	6	-982.180	-705.522
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	14.400
Dividends Paid	18	-1.127.562	-407.910
Interest paid	6	-102.743	-225.357
Interest Received		392.557	211.876
Other inflows (outflows) of cash	4	0	6.750
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-499.268	1.067.749
Effect of exchange rate changes on cash and cash equivalents		24.513	23.622
Net increase (decrease) in cash and cash equivalents		-474.755	1.091.371
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**2.872.530**	**649.547**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-430.621	-120.495
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**1.967.154**	**1.620.423**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Treasury Shares	Share premiums or discounts	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Cash Flow Hedges	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
			Equity																	
			Equity attributable to owners of parent [member]																	
								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								
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		**2.415.000**	**12.275.903**	**12.014.251**	**0**	**616.164**	**-6.096**	**0**	**-18.915**	**135.613**	**26.097**		**2.132.630**	**755.084**	**12.704.888**	**6.181.785**	**49.232.404**		**49.232.404**
	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		0	0	0	0	0	0	0	0	0	0		177.547	0	6.004.238	-6.181.785	0		0
	Total Comprehensive Income (Loss)		0	0	0	0	0	542	0	1.618	-60.062	-19.438		0	0	0	1.074.455	997.115		997.115
	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		0	0	0	0	0	0	0	0	0	0		0	0	-407.910	0	-407.910		-407.910
	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		**2.415.000**	**12.275.903**	**12.014.251**	**0**	**616.164**	**-5.554**	**0**	**-17.297**	**75.551**	**6.659**		**2.310.177**	**755.084**	**18.301.216**	**1.074.455**	**49.821.609**		**49.821.609**
	Statement of changes in equity [abstract]																			
	Statement of changes in equity [line items]																			
	Equity at beginning of period		**2.415.000**	**12.275.903**	**12.014.251**	**-48.639**	**616.164**	**-6.418**	**-1.340**	**-22.717**	**102.019**	**0**		**2.358.816**	**755.084**	**18.252.577**	**3.803.630**	**52.514.330**		**52.514.330**
	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		0	0	0	0	0	0	0	0	0	0		227.385	0	3.576.245	-3.803.630	0		0
	Total Comprehensive Income (Loss)		0	0	0	0	0	264	-5.202	31	-10.954	0		0	0	0	1.122.529	1.106.668		1.106.668
	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																			

Current Period 01.01.2026 - 30.06.2026			0	0	0	0	0	0	0	0	0	0		0	0	-1.127.562	0	-1.127.562		-1.127.562
	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																			
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	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		**2.415.000**	**12.275.903**	**12.014.251**	**-48.639**	**616.164**	**-6.154**	**-6.542**	**-22.686**	**91.065**	**0**		**2.586.201**	**755.084**	**20.701.260**	**1.122.529**	**52.493.436**		**52.493.436**