Date and time of publication on KAP: 14.08.2026 14:29:16
https://www.kap.org.tr/en/Bildirim/1650001

KAMUYU AYDINLATMA PLATFORMU

WAM 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	CNS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Wam Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

Wam Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin (" Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34, "Ara Dönem Finansal Raporlama"ya ("TMS 34") 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 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 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, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ozan AKAR, SMMM

Sorumlu Denetçi

14 Ağustos 2026

İstanbul, Türkiye

CNS Bağımsız Denetim Anonim Şirketi

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	4	76.298.239	46.323.890
Financial Investments	5	0	796.372
Other Financial Investments	5	0	796.372
Other Receivables	7	929.175	1.232.173
Other Receivables Due From Related Parties	7,17	0	706.551
Other Receivables Due From Unrelated Parties	7	929.175	525.622
Prepayments		2.966	3.493
Prepayments to Related Parties	8	2.966	3.493
Current Tax Assets	16	14.241	568.589
Other current assets	10	1.493.787	1.327.792
Other Current Assets Due From Unrelated Parties	10	1.493.787	1.327.792
SUB-TOTAL		**78.738.408**	**50.252.309**
Total current assets		**78.738.408**	**50.252.309**
NON-CURRENT ASSETS			
Deferred Tax Asset	16	65.059	517.026
Total non-current assets		**65.059**	**517.026**
Total assets		**78.803.467**	**50.769.335**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	229.124	278.474
Trade Payables to Unrelated Parties	6	229.124	278.474
Employee Benefit Obligations	9	111.607	87.801
Other Payables	7	16.875	22.345
Other Payables to Unrelated Parties	7	16.875	22.345
Current provisions		0	0
SUB-TOTAL		**357.606**	**388.620**
Total current liabilities		**357.606**	**388.620**
NON-CURRENT LIABILITIES			
Non-current provisions		216.862	202.899
Non-current provisions for employee benefits	11	216.862	202.899
Total non-current liabilities		**216.862**	**202.899**
Total liabilities		**574.468**	**591.519**
EQUITY			
Equity attributable to owners of parent		78.228.999	50.177.816
Issued capital	12	41.000.000	30.000.000
Inflation Adjustments on Capital	12	49.400.331	45.868.336
Capital Advance	12	39.014.622	14.531.995
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		118.295	91.003
Gains (Losses) on Revaluation and Remeasurement		118.295	91.003
Gains (Losses) on Remeasurements of Defined Benefit Plans		118.295	91.003
Prior Years' Profits or Losses		-40.313.518	-32.014.739
Current Period Net Profit Or Loss		-10.990.731	-8.298.779
Total equity		**78.228.999**	**50.177.816**
Total Liabilities and Equity		**78.803.467**	**50.769.335**

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		0	0	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0		
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	13	-5.670.586	-9.289.512	-744.621	-5.187.570
Other Income from Operating Activities	14	5.166	51.968	2.448	8.686
Other Expenses from Operating Activities	14	-52.134	-4.064	-271.515	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-5.717.554	-9.241.608	-1.013.688	-5.178.884
Investment Activity Income		372.311	151.505	159.956	96.742
Investment Activity Expenses		-1.573	-105.640	-1.573	-39.304
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-5.346.816	-9.195.743	-855.305	-5.121.446
Finance income	15	1.975.952	7.517.121	1.617.821	3.844.584
Finance costs	15	-24.934	-4.023	-2.019	-2.872
Gains (losses) on net monetary position	20	-7.154.662	-6.232.509	-2.806.375	-2.269.793
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.550.460	-7.915.154	-2.045.878	-3.549.527
Tax (Expense) Income, Continuing Operations		-440.271	-1.666	-497.696	-15.661
Current Period Tax (Expense) Income	16	0	0	0	0
Deferred Tax (Expense) Income	16	-440.271	-1.666	-497.696	-15.661
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.990.731	-7.916.820	-2.543.574	-3.565.188
PROFIT (LOSS)		-10.990.731	-7.916.820	-2.543.574	-3.565.188
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-10.990.731	-7.916.820	-2.543.574	-3.565.188
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		27.292	50.130	-61.816	-87.976
Gains (Losses) on Remeasurements of Defined Benefit Plans		38.988	71.614	-88.308	-125.680
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-11.696	-21.484	26.492	37.704
Current Period Tax (Expense) Income	16	0	0	0	0
Deferred Tax (Expense) Income	16	-11.696	-21.484	26.492	37.704
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0		
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0		
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0		
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0		
Change in Value of Time Value of Options		0	0		
Change in Value of Forward Elements of Forward Contracts		0	0		
Change in Value of Foreign Currency Basis Spreads		0	0		

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**27.292**	**50.130**	**-61.816**	**-87.976**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-10.963.439**	**-7.866.690**	**-2.605.390**	**-3.653.164**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-10.963.439	-7.866.690	-2.605.390	-3.653.164

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		**-2.143.509**	**-12.023.195**
Profit (Loss)		-10.990.731	-7.916.820
Profit (Loss) from Continuing Operations		-10.990.731	-7.916.820
Adjustments to Reconcile Profit (Loss)		**7.389.986**	**-6.088.194**
Adjustments for provisions		87.866	47.369
Adjustments for (Reversal of) Provisions Related with Employee Benefits		87.866	47.369
Adjustments for Interest (Income) Expenses		-89.077	-7.517.121
Adjustments for Interest Income	15	-89.077	-7.517.121
Adjustments for Tax (Income) Expenses	16	440.271	1.666
Adjustments Related to Gain and Losses on Net Monetary Position		6.950.926	1.379.892
Changes in Working Capital		**1.457.236**	**1.981.819**
Decrease (Increase) in Financial Investments	5	796.372	47.628
Adjustments for decrease (increase) in trade accounts receivable		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		303.525	-770.901
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		303.525	-770.901
Adjustments for increase (decrease) in trade accounts payable		-49.350	65.879
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-49.350	65.879
Increase (Decrease) in Employee Benefit Liabilities		23.806	-766.982
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-5.470	4.753.212
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-5.470	4.753.212
Other Adjustments for Other Increase (Decrease) in Working Capital		388.353	-1.347.017
Decrease (Increase) in Other Assets Related with Operations		388.353	-1.347.017
Cash Flows from (used in) Operations		**-2.143.509**	**-12.023.195**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**39.103.699**	**22.049.116**
Proceeds from Capital Advances	12	39.014.622	14.531.995
Interest Received	15	89.077	7.517.121
INFLATION EFFECT		-6.985.841	-1.432.811
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		29.974.349	8.593.110
Net increase (decrease) in cash and cash equivalents		29.974.349	8.593.110
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**46.323.890**	**41.416.695**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**76.298.239**	**50.009.805**

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]							
						Gains (Losses) on Remeasurements of Defined Benefit Plans	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		**15.000.000**	**34.942.853**	**25.925.483**	**13.818**			**-16.640.507**	**-15.374.232**	**43.867.415**	**0**	**43.867.415**
	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								-15.374.232	15.374.232	0	0	0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									-7.916.820	-7.916.820	0	-7.916.820
	Other Comprehensive Income (Loss)					50.130					50.130	0	50.130
	Issue of equity	12	15.000.000	10.925.483	-25.925.483								0
	Capital Decrease												0
	Capital Advance	12			14.531.995						14.531.995	0	14.531.995
	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		**30.000.000**	**45.868.336**	**14.531.995**	**63.948**			**-32.014.739**	**-7.916.820**	**50.532.720**	**0**	**50.532.720**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**30.000.000**	**45.868.336**	**14.531.995**	**91.003**			**-32.014.739**	**-8.298.779**	**50.177.816**	**0**	**50.177.816**
	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								-8.298.779	8.298.779	0	0	0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									-10.990.731	-10.990.731	0	-10.990.731
	Other Comprehensive Income (Loss)					27.292					27.292	0	27.292
	Issue of equity	12	11.000.000	3.531.995	-14.531.995								0
	Capital Decrease												0
	Capital Advance	12			39.014.622						39.014.622	0	39.014.622
	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		**41.000.000**	**49.400.331**	**39.014.622**	**118.295**			**-40.313.518**	**-10.990.731**	**78.228.999**	**0**	**78.228.999**