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KAMUYU AYDINLATMA PLATFORMU

24 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	VARLIK GLOBAL BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

24 Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. Genel Kurulu'na

Giriş

24 Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 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, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14.08.2026

Varlık Global Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

(Member of INPACT International)

Halil Akgün

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	6	31.394	3.547.905
Financial Investments	7	79.921.702	87.929.152
Trade Receivables		33.472.703	32.642.270
Trade Receivables Due From Related Parties	36	33.472.703	32.642.270
Other Receivables		42.506.919	37.389.541
Other Receivables Due From Related Parties	36	18.230.335	8.801.459
Other Receivables Due From Unrelated Parties	10	24.276.584	28.588.082
Prepayments		24.383.272	26.963.931
Prepayments to Unrelated Parties	13	24.383.272	26.963.931
Current Tax Assets	34	115.788	0
Other current assets	26	21.940	49.621
SUB-TOTAL		**180.453.718**	**188.522.420**
Total current assets		**180.453.718**	**188.522.420**
NON-CURRENT ASSETS			
Property, plant and equipment	16	3.773.961	4.298.016
Right of Use Assets	15	7.189.537	5.980.337
Total non-current assets		**10.963.498**	**10.278.353**
Total assets		**191.417.216**	**198.800.773**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	103.222	103.052
Current Portion of Non-current Borrowings		1.889.249	2.264.445
Current Portion of Non-current Borrowings from Related Parties		1.889.249	2.264.445
Lease Liabilities	8	1.889.249	2.264.445
Trade Payables		7.603.284	10.463.689
Trade Payables to Related Parties	36	0	379.421
Trade Payables to Unrelated Parties	9	7.603.284	10.084.268
Employee Benefit Obligations	25	2.140.400	2.433.831
Other Payables		6.262.447	10.212.265
Other Payables to Related Parties	36	571	1.090.724
Other Payables to Unrelated Parties	10	6.261.876	9.121.541
Deferred Income Other Than Contract Liabilities	13	5.040.508	1.476.556
Current tax liabilities, current	34		4.003.103
Current provisions		731.880	867.638
Current provisions for employee benefits	25	731.880	867.638
Other Current Liabilities	8	837.220	985.909
SUB-TOTAL		**24.608.210**	**32.810.488**
Total current liabilities		**24.608.210**	**32.810.488**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	2.873.762	3.384.139
Non-current provisions		1.525.365	1.461.571
Non-current provisions for employee benefits	25	1.525.365	1.461.571
Deferred Tax Liabilities	34	10.387.710	11.663.241
Total non-current liabilities		**14.786.837**	**16.508.951**
Total liabilities		**39.395.047**	**49.319.439**
EQUITY			
Equity attributable to owners of parent		152.022.169	149.481.334
Issued capital	27	15.000.000	15.000.000
Inflation Adjustments on Capital	27	75.218.793	75.218.793
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.053.910	-1.174.169
Gains (Losses) on Revaluation and Remeasurement		-1.053.910	-1.174.169
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-1.053.910	-1.174.169
Restricted Reserves Appropriated From Profits		5.372.629	3.302.515
Legal Reserves		5.372.629	3.302.515
Other reserves	27	38.367.506	38.367.506

Prior Years' Profits or Losses	27	21.059.077	17.844.443
Current Period Net Profit Or Loss	35	-1.941.926	922.246
Total equity		**152.022.169**	**149.481.334**
Total Liabilities and Equity		**191.417.216**	**198.800.773**

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	28	31.830.611	31.673.420	15.535.124	21.618.071
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.830.611	31.673.420	15.535.124	21.618.071
GROSS PROFIT (LOSS)		31.830.611	31.673.420	15.535.124	21.618.071
General Administrative Expenses	29	-23.738.063	-24.848.057	-11.770.203	-15.843.253
Marketing Expenses	29	-828.088	-503.768	-327.001	-218.297
Other Income from Operating Activities	30	3.143.449	7.141.016	326.659	899.109
Other Expenses from Operating Activities	30	-2.918.186	-4.132.922	400.472	1.676.386
PROFIT (LOSS) FROM OPERATING ACTIVITIES		7.489.723	9.329.689	4.165.051	8.132.016
Investment Activity Income	31	20.792.558	5.870.790	1.563.984	1.333.013
Investment Activity Expenses	31	-4.543.789	-6.816.411	-2.848.553	-76.076
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		23.738.492	8.384.068	2.880.482	9.388.953
Finance income	32	0	245.146	0	2.908
Finance costs	32	-3.016.228	-617.028	-2.003.850	-187.250
Gains (losses) on net monetary position	2	-22.966.800	-17.474.719	-10.600.916	-9.473.734
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.244.536	-9.462.533	-9.724.284	-269.123
Tax (Expense) Income, Continuing Operations		302.610	475.844	643.267	-1.484.917
Current Period Tax (Expense) Income	34	-1.024.461	-4.935.795	39.321	-1.687.016
Deferred Tax (Expense) Income	34	1.327.071	5.411.639	603.946	202.099
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.941.926	-8.986.689	-9.081.017	-1.754.040
PROFIT (LOSS)		-1.941.926	-8.986.689	-9.081.017	-1.754.040
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	35	-1.941.926	-8.986.689	-9.081.017	-1.754.040
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		120.259	23.004	-99.194	-36.490
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		120.259	23.004	-99.194	-36.490
Deferred Tax (Expense) Income	34	-51.540	-9.859	42.511	15.638
Taxes Relating to Remeasurements of Defined Benefit Plans	25	171.799	32.863	-141.705	-52.128
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**120.259**	**23.004**	**-99.194**	**-36.490**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-1.821.667**	**-8.963.685**	**-9.180.211**	**-1.790.530**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.821.667	-8.963.685	-9.180.211	-1.790.530

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		**4.917.074**	**-392.634**
Profit (Loss)	35	-1.941.926	-8.986.689
Profit (Loss) from Continuing Operations		-1.941.926	-8.986.689
Adjustments to Reconcile Profit (Loss)		**21.286.579**	**9.275.317**
Adjustments for depreciation and amortisation expense		1.072.748	759.908
Adjustments for provisions		234.796	1.169.837
Adjustments for (Reversal of) Provisions Related with Employee Benefits		234.796	1.169.837
Adjustments for Interest (Income) Expenses		594.799	-2.229.652
Adjustments for Interest Income		-1.929.748	-6.148.902
Adjustments for interest expense		2.524.547	3.919.250
Adjustments for Tax (Income) Expenses	34	-302.610	-475.844
Adjustments Related to Gain and Losses on Net Monetary Position		19.686.846	10.051.068
Changes in Working Capital		**-9.868.780**	**6.082.479**
Adjustments for decrease (increase) in trade accounts receivable		-8.277.909	-10.434.902
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-8.277.909	-10.434.902
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-10.756.264	-7.413.465
Decrease (Increase) in Other Related Party Receivables Related with Operations		-10.756.264	-4.676.208
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		0	-2.737.257
Decrease (Increase) in Prepaid Expenses		2.580.659	9.261.438
Adjustments for increase (decrease) in trade accounts payable		647.419	11.467.697
Increase (Decrease) in Trade Accounts Payables to Related Parties	36	-322.199	632.521
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	36	969.618	10.835.176
Increase (Decrease) in Employee Benefit Liabilities		73.626	1.014.775
Adjustments for increase (decrease) in other operating payables		-2.409.660	7.747.171
Increase (Decrease) in Other Operating Payables to Related Parties		-925.656	2.578.796
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.484.004	5.168.375
Other Adjustments for Other Increase (Decrease) in Working Capital		8.273.349	-5.560.235
Decrease (Increase) in Other Assets Related with Operations		8.273.349	-5.560.235
Cash Flows from (used in) Operations		**9.475.873**	**6.371.107**
Payments Related with Provisions for Employee Benefits		-134.961	-47.618
Income taxes refund (paid)		-4.423.838	-6.716.123
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-5.416.296**	**286.193**
Purchase of Property, Plant, Equipment and Intangible Assets		-162.752	-396.332
Purchase of property, plant and equipment		-162.752	-396.332
Other inflows (outflows) of cash		-5.253.544	682.525
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.482.213**	**116.071**
Proceeds from borrowings		-869.861	116.071
Proceeds from Other Financial Borrowings		-869.861	116.071
Other inflows (outflows) of cash		-1.612.352	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.981.435	9.630
Net increase (decrease) in cash and cash equivalents		-2.981.435	9.630
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**3.547.905**	**150.846**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-535.076	-21.558
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**31.394**	**138.918**

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	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		Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	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**	**75.218.793**	**-151.287**			**3.302.515**	**32.184**	**30.520.974**	**-12.676.531**			**111.246.648**
	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									-12.676.529	12.676.529			
	Total Comprehensive Income (Loss)				23.004						-8.986.689	-8.963.685		-8.963.685
	Profit (loss)										-8.986.689	-8.986.689		-8.986.689
	Other Comprehensive Income (Loss)				23.004							23.004		23.004
	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													
	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**	**75.218.793**	**-128.283**			**3.302.515**	**32.184**	**17.844.445**	**-8.986.691**	**102.282.963**		**102.282.963**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**15.000.000**	**75.218.793**	**-1.174.169**			**3.302.515**	**38.367.506**	**17.844.443**	**922.246**	**149.481.334**		**149.481.334**
	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							2.070.114		-1.147.868	-922.246			
	Total Comprehensive Income (Loss)				120.259						-1.941.926	-1.821.667		-1.821.667
	Profit (loss)										-1.941.926	-1.941.926		-1.941.926
	Other Comprehensive Income (Loss)				120.259							120.259		120.259
	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	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									4.362.502		4.362.502		4.362.502
	Equity at end of period		**15.000.000**	**75.218.793**	**-1.053.910**			**5.372.629**	**38.367.506**	**21.059.077**	**-1.941.926**	**152.022.169**		**152.022.169**