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KAMUYU AYDINLATMA PLATFORMU

OMURGA 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	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

OMURGA GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş.

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Omurga Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş.

Yönetim Kurulu'na

Giriş

Omurga Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi'nin (Şirket) 30.06.2026 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 açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem finansal bilgilerin TMS 34 Ara Dönem Finansal Raporlama Standardı'na ("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 ("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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Eren Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Gül Şahin

Sorumlu Denetçi

14.08.2026

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	3	471.148	529.784
Financial Investments	4-7	31.632.019	22.912.612
Trade Receivables	5	32.557.835	34.821.797
Trade Receivables Due From Related Parties	5-7	32.545.968	34.785.289
Trade Receivables Due From Unrelated Parties	5	11.867	36.508
Other Receivables	6	6.084.269	4.583.443
Other Receivables Due From Related Parties	6-7	5.955.019	4.333.004
Other Receivables Due From Unrelated Parties	6	129.250	250.439
Prepayments	8	1.549.773	246.092
Other current assets	10	12.495.856	19.530.291
SUB-TOTAL		**84.790.900**	**82.624.019**
Total current assets		**84.790.900**	**82.624.019**
NON-CURRENT ASSETS			
Property, plant and equipment	11	332.149	501.483
Intangible assets and goodwill	12	8.346	43.457
Deferred Tax Asset	15	523.435	610.477
Total non-current assets		**863.930**	**1.155.417**
Total assets		**85.654.830**	**83.779.436**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	18.161	8.019
Trade Payables	5	4.249.709	3.054.007
Trade Payables to Related Parties	5-7	3.415.776	2.402.302
Trade Payables to Unrelated Parties	5	833.933	651.705
Employee Benefit Obligations	14	391.230	292.364
Other Payables	6	28.748.598	12.913.017
Other Payables to Related Parties	6	28.701.100	12.902.419
Other Payables to Unrelated Parties	6	47.498	10.598
Current provisions	16	13.993.258	16.414.307
Current provisions for employee benefits		743.133	810.972
Other current provisions	16	13.250.125	15.603.335
Other Current Liabilities	17	488.049	442.913
SUB-TOTAL		**47.889.005**	**33.124.627**
Total current liabilities		**47.889.005**	**33.124.627**
NON-CURRENT LIABILITIES			
Non-current provisions	16	1.603.746	1.782.175
Non-current provisions for employee benefits	16	1.603.746	1.782.175
Total non-current liabilities		**1.603.746**	**1.782.175**
Total liabilities		**49.492.751**	**34.906.802**
EQUITY			
Equity attributable to owners of parent		36.162.079	48.872.634
Issued capital	18	37.500.000	37.500.000
Inflation Adjustments on Capital	18	106.277.760	106.277.760
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	-1.591.551	-1.581.775
Restricted Reserves Appropriated From Profits	18	39.224.239	39.224.239
Prior Years' Profits or Losses	18	-132.547.590	-109.078.451
Current Period Net Profit Or Loss		-12.700.779	-23.469.139
Total equity		**36.162.079**	**48.872.634**
Total Liabilities and Equity		**85.654.830**	**83.779.436**

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	19	20.899.081	14.668.513	9.853.660	4.704.969
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		20.899.081	14.668.513	9.853.660	4.704.969
GROSS PROFIT (LOSS)		20.899.081	14.668.513	9.853.660	4.704.969
General Administrative Expenses	20	-23.437.460	-21.605.368	-10.034.888	-13.711.751
Other Income from Operating Activities	22	1.136	13.197	42	-1.619
Other Expenses from Operating Activities	22	-4.042.831	-6.849	277.538	21.663
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-6.580.074	-6.930.507	96.352	-8.986.738
Investment Activity Income	23	808.019	303.279	0	-23.450
Investment Activity Expenses	23	-332.920	-280.171	-61.758	7.999.637
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-6.104.975	-6.907.399	34.594	-1.010.551
Finance income	24	368.251	337.923	145.919	-302.544
Gains (losses) on net monetary position	21	-6.964.895	-10.210.492	-2.708.243	-2.141.021
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-12.701.619	-16.779.968	-2.527.730	-3.454.116
Tax (Expense) Income, Continuing Operations		840	282.233	-26.982	-16.515
Deferred Tax (Expense) Income	15	840	282.233	-26.982	-16.515
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.700.779	-16.497.735	-2.554.712	-3.470.631
PROFIT (LOSS)		-12.700.779	-16.497.735	-2.554.712	-3.470.631
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.700.779	-16.497.735	-2.554.712	-3.470.631
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		-9.776	-102.981	-20.238	-102.981
Gains (Losses) on Remeasurements of Defined Benefit Plans	16-25	-13.966	-147.115	-28.911	-147.115
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		4.190	44.134	8.673	44.134
Taxes Relating to Remeasurements of Defined Benefit Plans	25	4.190	44.134	8.673	44.134
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-9.776**	**-102.981**	**-20.238**	**-102.981**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.710.555**	**-16.600.716**	**-2.574.950**	**-3.573.612**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.710.555	-16.600.716	-2.574.950	-3.573.612

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		**-1.686.531**	**3.336.220**
Profit (Loss)		-12.700.779	-16.138.824
Profit (Loss) from Continuing Operations	18	-12.700.779	-16.138.824
Adjustments to Reconcile Profit (Loss)		**-4.303.772**	**3.609.004**
Adjustments for depreciation and amortisation expense	11-12	204.444	287.425
Adjustments for provisions		-2.609.254	4.681.464
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	-256.044	746.934
Adjustments for (Reversal of) Other Provisions	16	-2.353.210	3.934.530
Adjustments for Interest (Income) Expenses		-368.251	-330.571
Adjustments for Interest Income	24	-368.251	-330.571
Adjustments for Tax (Income) Expenses	15	-5.030	-319.260
Adjustments Related to Gain and Losses on Net Monetary Position		-1.525.681	-710.054
Changes in Working Capital		**14.949.769**	**15.535.469**
Decrease (Increase) in Financial Investments		-8.719.407	4.554.497
Adjustments for decrease (increase) in trade accounts receivable		2.263.962	-6.605.964
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7	2.239.321	-6.224.863
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	24.641	-381.101
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.500.826	-587.636
Decrease (Increase) in Other Related Party Receivables Related with Operations	7	-1.622.015	-563.303
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	121.189	-24.333
Decrease (Increase) in Prepaid Expenses	8-9	-1.303.681	-830.126
Adjustments for increase (decrease) in trade accounts payable		1.195.702	1.743.561
Increase (Decrease) in Trade Accounts Payables to Related Parties	7	1.013.474	1.347.529
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	182.228	396.032
Increase (Decrease) in Employee Benefit Liabilities	14	98.866	134.441
Adjustments for increase (decrease) in other operating payables		15.835.581	13.945.480
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	15.835.581	13.945.480
Other Adjustments for Other Increase (Decrease) in Working Capital		7.079.572	3.181.216
Decrease (Increase) in Other Assets Related with Operations	10	7.034.435	3.244.438
Increase (Decrease) in Other Payables Related with Operations	17	45.137	-63.222
Cash Flows from (used in) Operations		**-2.054.782**	**3.005.649**
Interest received	24	368.251	330.571
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Purchase of property, plant and equipment	11	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**10.142**	**585**
Repayments of borrowings		10.142	585
Cash Outflows from Other Financial Liabilities	13	10.142	585
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.676.389	3.336.805
Net increase (decrease) in cash and cash equivalents		-1.676.389	3.336.805
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**529.784**	**2.530.573**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		1.617.753	788.434
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**471.148**	**6.655.812**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Equity / Equity attributable to owners of parent [member] / Inflation Adjustments on Capital	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Equity / Equity attributable to owners of parent [member] / Restricted Reserves Appropriated From Profits [member]	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Prior Years' Profits or Losses	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Net Profit or Loss	Equity / Equity attributable to owners of parent [member]	Equity / Non-controlling interests [member]	Equity
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		**20.000.000**	**101.576.655**	**-1.091.713**			**36.045.428**	**-71.795.929**	**-11.902.605**	**72.831.836**	**0**	**72.831.836**
	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			3.178.812	-15.081.417	11.902.605	0	0	0
	Total Comprehensive Income (Loss)		0	0	-100.740			0	0	-16.138.825	-16.239.565	0	-16.239.565
	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												
	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		**20.000.000**	**101.576.655**	**-1.192.453**			**39.224.240**	**-86.877.346**	**-16.138.825**	**56.592.271**	**0**	**56.592.271**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**37.500.000**	**106.277.760**	**-1.581.775**			**39.224.239**	**-109.078.451**	**-23.469.139**	**48.872.634**	**0**	**48.872.634**
	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	-23.469.139	23.469.139	0	0	0
	Total Comprehensive Income (Loss)		0	0	-9.776			0	0	-12.700.779	-12.710.555	0	-12.710.555
	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																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions															
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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															
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	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		**37.500.000**	**106.277.760**	**-1.591.551**					**39.224.239**	**-132.547.590**	**-12.700.779**		**36.162.079**	**0**	**36.162.079**