KAMUYU AYDINLATMA PLATFORMU

HAN VARLIK GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	A1 BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Han Varlık Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş.

Genel Kurulu'na

Giriş

Han Varlık Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. ("Şirket" veya " Han Portföy") 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, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının 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 ("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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

A1 BAĞIMSIZ DENETİM A.Ş.

MEHMET TOLGA AKGÜL

Sorumlu Denetçi

14 Ağustos 2026

Ankara, Türkiye

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	27.411.853	13.738
Financial Investments	5	21.144.749	27.683.894
Financial Assets at Fair Value Through Profit or Loss		21.144.749	27.683.894
Trade Receivables		2.335.751	1.492.624
Trade Receivables Due From Related Parties	7	2.335.751	1.492.624
Other Receivables		978.644	301.720
Other Receivables Due From Unrelated Parties	8	978.644	301.720
Prepayments		986.344	9.838
Prepayments to Unrelated Parties	9	986.344	9.838
Current Tax Assets	10	323.370	574.361
Other current assets		306.188	387.607
Other Current Assets Due From Unrelated Parties		306.188	387.607
SUB-TOTAL		**53.486.899**	**30.463.782**
Total current assets		**53.486.899**	**30.463.782**
NON-CURRENT ASSETS			
Property, plant and equipment	11	470.854	498.929
Other property, plant and equipment		470.854	498.929
Intangible assets and goodwill	12	386.486	440.122
Other intangible assets		386.486	440.122
Deferred Tax Asset	21	1.629.884	1.603.782
Total non-current assets		**2.487.224**	**2.542.833**
Total assets		**55.974.123**	**33.006.615**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	79.971
Current Borrowings From Related Parties		0	79.971
Other short-term borrowings	16	0	79.971
Current Borrowings From Unrelated Parties		0	0
Trade Payables		358.044	276.220
Trade Payables to Unrelated Parties	6	358.044	276.220
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	14	388.354	272.605
Other Payables	7	608.127	366.905
Other Payables to Related Parties		1.400	7.725
Other Payables to Unrelated Parties		606.727	359.180
SUB-TOTAL		**1.354.525**	**995.701**
Total current liabilities		**1.354.525**	**995.701**
NON-CURRENT LIABILITIES			
Non-current provisions	14	437.872	0
Non-current provisions for employee benefits		437.872	0
Total non-current liabilities		**437.872**	**0**
Total liabilities		**1.792.397**	**995.701**
EQUITY			
Equity attributable to owners of parent		54.181.726	32.010.914
Issued capital		30.000.000	30.000.000
Inflation Adjustments on Capital		19.406.512	19.406.512
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-17.799	0
Gains (Losses) on Revaluation and Remeasurement		-17.799	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.799	0
Other reserves	15	26.753.519	0
Prior Years' Profits or Losses		-17.395.598	-7.833.205
Current Period Net Profit Or Loss		-4.564.908	-9.562.393
Total equity		**54.181.726**	**32.010.914**
Total Liabilities and Equity		**55.974.123**	**33.006.615**

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)					
Revenue	17	11.394.098	1.350.795		
Cost of sales	17	-1.865.440	-287.488		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		9.528.658	1.063.307	0	0
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		9.528.658	1.063.307	0	0
General Administrative Expenses	18	-15.065.510	-10.121.112		
Other Expenses from Operating Activities		-3.149	0		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-5.540.001	-9.057.805	0	0
Investment Activity Income	19	7.245.564	5.856.833		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.705.563	-3.200.972	0	0
Finance costs	20	-102.295	-139.305		
Gains (losses) on net monetary position		-6.186.649	-3.725.180		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-4.583.381	-7.065.457	0	0
Tax (Expense) Income, Continuing Operations		18.473	30.639	0	0
Current Period Tax (Expense) Income	21	0	0		
Deferred Tax (Expense) Income		18.473	30.639		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.564.908	-7.034.818	0	0
PROFIT (LOSS)		-4.564.908	-7.034.818	0	0
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-4.564.908	-7.034.818		
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)		-4.564.908	-7.034.818		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-17.799**	**0**		
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-25.428	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.629			
Deferred Tax (Expense) Income	21	7.629			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-17.799**	**0**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-4.582.707**	**-7.034.818**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-4.582.707	-7.034.818		

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		**-4.450.187**	**-9.162.647**
Profit (Loss)		-4.564.908	-7.034.818
Adjustments to Reconcile Profit (Loss)		**-4.812.963**	**-3.756.908**
Adjustments for depreciation and amortisation expense	11,12,13	155.019	285.872
Adjustments for provisions		435.069	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	435.069	0
Adjustments for Interest (Income) Expenses	19	-2.751.615	-3.654.744
Adjustments for Interest Income		-2.751.615	-3.654.744
Adjustments for fair value losses (gains)		-2.632.963	-496.702
Adjustments for Fair Value Losses (Gains) of Financial Assets	19	-2.632.963	-496.702
Adjustments for Tax (Income) Expenses	21	-18.473	-30.639
Other adjustments to reconcile profit (loss)	20		139.305
Changes in Working Capital		**-2.173.511**	**-1.229.100**
Adjustments for decrease (increase) in trade accounts receivable	6	-843.127	-657.011
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-843.127	-657.011
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-676.924	-14.986
Decrease (Increase) in Other Related Party Receivables Related with Operations		-676.924	-14.986
Decrease (Increase) in Prepaid Expenses	8	-976.506	-444.803
Adjustments for increase (decrease) in trade accounts payable	6	81.824	-79.174
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		81.824	-79.174
Adjustments for increase (decrease) in other operating payables	7	241.222	-33.126
Increase (Decrease) in Other Operating Payables to Related Parties		241.222	-33.126
Cash Flows from (used in) Operations		**-11.551.382**	**-12.020.826**
Income taxes refund (paid)		250.991	-366.254
Other inflows (outflows) of cash		197.167	580.977
Inflation Effect On Operating Activities		6.653.037	2.643.456
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**5.164.770**	**10.752.543**
Proceeds from sales of property, plant, equipment and intangible assets	11,12	-73.308	-371.489
Interest received	19	2.751.615	3.654.744
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-11.536.353	-18.373.058
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		14.022.816	26.153.076
Other inflows (outflows) of cash	13	0	-310.730
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**26.685.609**	**20.301.963**
Proceeds from Issuing Shares or Other Equity Instruments	15	26.753.519	20.395.499
Proceeds from issuing shares		26.753.519	20.395.499
Proceeds from borrowings		867.515	1.454.478
Proceeds from Other Financial Borrowings		867.515	1.454.478
Repayments of borrowings		-935.425	-1.548.014
Cash Outflows from Other Financial Liabilities		-935.425	-1.548.014
INFLATION EFFECT		-2.077	-1.092
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		27.398.115	21.890.767
Net increase (decrease) in cash and cash equivalents		27.398.115	21.890.767
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**13.738**	**7.646**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**27.411.853**	**21.898.413**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		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			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			
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**	**14.011.014**								**-7.833.205**	**21.177.809**	**0**	**21.177.809**
	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										-7.833.205	7.833.205	0	0	0
	Total Comprehensive Income (Loss)											-7.034.818	-7.034.818		-7.034.818
	Profit (loss)											-7.034.818	-7.034.818		-7.034.818
	Other Comprehensive Income (Loss)														
	Issue of equity		15.000.000	5.395.498									20.295.498		20.395.498
	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		**30.000.000**	**19.406.512**							**-7.833.205**	**-7.034.818**	**34.538.489**	**0**	**34.538.489**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**30.000.000**	**19.406.512**							**-7.833.205**	**-9.562.393**	**32.010.914**	**0**	**32.010.914**
	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										-9.562.393	9.562.393	0	0	0
	Total Comprehensive Income (Loss)					-17.799									
	Profit (loss)					-17.799						-4.564.908	-4.582.707		-4.582.707
	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									26.753.519			26.753.519	0	26.753.519
	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		**30.000.000**	**19.406.512**		**-17.799**			**26.753.519**	**-17.395.598**	**-4.564.908**	**54.181.726**		**54.181.726**