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KAMUYU AYDINLATMA PLATFORMU

NET VARLIK 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	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Net Varlık Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi,

Yönetim Kurulu'na

Giriş

Net Varlık Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi Anonim Şirketi, (" Şirket") 30 Haziran 2026 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 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 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 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 finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Abdulkadir SAYICI

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	3	25.118.590	26.235.901
Financial Investments	4	14.613.496	19.795
Other Receivables		1.334.404	1.484.348
Other Receivables Due From Unrelated Parties	6	1.334.404	1.484.348
Prepayments		142.599	281.147
Prepayments to Unrelated Parties	7	142.599	281.147
Current Tax Assets		320.373	
Other current assets		485.492	571.716
Other Current Assets Due From Unrelated Parties	8	485.492	571.716
SUB-TOTAL		**42.014.954**	**28.592.907**
Total current assets		**42.014.954**	**28.592.907**
NON-CURRENT ASSETS			
Other Receivables		116.437	126.137
Other Receivables Due From Unrelated Parties	6	116.437	126.137
Property, plant and equipment		4.714.280	5.053.507
Other property, plant and equipment	9	4.714.280	5.053.507
Total non-current assets		**4.830.717**	**5.179.644**
Total assets		**46.845.671**	**33.772.551**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	5	868.837	1.024.757
Employee Benefit Obligations	10	1.180.372	738.948
Other Payables		11.748	74.855
Other Payables to Unrelated Parties	6	11.748	74.855
Current tax liabilities, current	19	339.922	
Other Current Liabilities		10.621	825
Other Current Liabilities to Unrelated Parties		10.621	825
SUB-TOTAL		**2.411.500**	**1.839.385**
Total current liabilities		**2.411.500**	**1.839.385**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	802.247	1.180.866
Non-current provisions		134.626	83.797
Non-current provisions for employee benefits	11	134.626	83.797
Deferred Tax Liabilities	17	305.258	117.812
Total non-current liabilities		**1.242.131**	**1.382.475**
Total liabilities		**3.653.631**	**3.221.860**
EQUITY			
Equity attributable to owners of parent		43.192.040	30.550.691
Issued capital	12	25.000.000	25.000.000
Inflation Adjustments on Capital	12	10.872.822	10.872.822
Share Premium (Discount)		25.000.000	
Prior Years' Profits or Losses	12	-5.322.131	
Current Period Net Profit Or Loss		-12.358.651	-5.322.131
Total equity		**43.192.040**	**30.550.691**
Total Liabilities and Equity		**46.845.671**	**33.772.551**

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		48.582	4.010.722	48.582	2.698.291
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		48.582	4.010.722	48.582	2.698.291
GROSS PROFIT (LOSS)		48.582	4.010.722	48.582	2.698.291
General Administrative Expenses	13	-11.716.506	-2.010.293	-3.707.255	-1.638.126
Other Income from Operating Activities	14	640.309	7.985	633.947	7.985
Other Expenses from Operating Activities	14	-247.007	-11.239	-123.525	-11.239
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-11.274.622	1.997.175	-3.148.251	1.056.911
Investment Activity Income	15	1.280.193	0	1.265.054	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-9.994.429	1.997.175	-1.883.197	1.056.911
Finance income	16	1.615.774		157.077	
Finance costs	16	-323.035		-153.840	
Gains (losses) on net monetary position	22	-3.451.747	-485.432	-5.553.199	-256.892
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-12.153.437	1.511.743	-7.433.159	800.019
Tax (Expense) Income, Continuing Operations		-205.214	0	-96.623	0
Deferred Tax (Expense) Income	17	-205.214		-96.623	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.358.651	1.511.743	-7.529.782	800.019
PROFIT (LOSS)		-12.358.651	1.511.743	-7.529.782	800.019
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	18	-12.358.651	1.511.743	-7.529.782	800.019
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)		-12.358.651	1.511.743	-7.529.782	800.019
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.358.651**	**1.511.743**	**-7.529.782**	**800.019**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent	18	-12.358.651	1.511.743	-7.529.782	800.019

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		**-5.535.724**	**10.941.442**
Profit (Loss)		-12.358.651	1.997.175
Adjustments to Reconcile Profit (Loss)		**20.842.189**	**9.336.389**
Adjustments for depreciation and amortisation expense	9	573.663	105.101
Adjustments for provisions		63.466	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits		63.466	0
Adjustments for Interest (Income) Expenses		-1.292.739	0
Adjustments for Interest Income	16	-1.615.774	0
Adjustments for interest expense	16	323.035	0
Adjustments for Tax (Income) Expenses	17	205.214	0
Adjustments Related to Gain and Losses on Net Monetary Position		21.292.585	9.231.288
Changes in Working Capital		**-14.019.262**	**-392.122**
Decrease (Increase) in Financial Investments		-14.596.686	-440.700
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-83.240	-266.465
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-83.240	-266.465
Decrease (Increase) in Prepaid Expenses		96.147	-4.174
Increase (Decrease) in Employee Benefit Liabilities		616.335	290.784
Adjustments for increase (decrease) in other operating payables		-51.818	28.433
Increase (Decrease) in Other Operating Payables to Related Parties		-51.818	28.433
Cash Flows from (used in) Operations		**-5.535.724**	**10.941.442**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-296.542**	**0**
Purchase of Property, Plant, Equipment and Intangible Assets		-296.542	0
Purchase of property, plant and equipment	9	-296.542	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**758.200**	**0**
Proceeds from borrowings		-534.539	0
Proceeds from Other Financial Borrowings	5	-534.539	0
Interest paid	16	-323.035	0
Interest Received	16	1.615.774	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.074.066	10.941.442
Net increase (decrease) in cash and cash equivalents		-5.074.066	10.941.442
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**26.235.901**	**12.059.181**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		3.956.755	7.385.648
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**25.118.590**	**30.386.271**

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	Share premiums or discounts	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	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	13	**0**										
	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												
	Total Comprehensive Income (Loss)	13								1.511.743	1.511.743		1.511.743
	Profit (loss)	13								1.511.743	1.511.743		1.511.743
	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	13	25.000.000								25.000.000		25.000.000
	Equity at end of period	13	**25.000.000**							**1.511.743**	**26.511.743**		**26.511.743**
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		**25.000.000**	**10.872.822**						**-5.322.131**	**30.550.691**		**30.550.691**
	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								-5.322.131	5.322.131			
	Total Comprehensive Income (Loss)									-12.358.651	-12.358.651		-12.358.651
	Profit (loss)									-12.358.651	-12.358.651		-12.358.651
	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	13			25.000.000						25.000.000		25.000.000
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	13	**25.000.000**	**10.872.822**	**25.000.000**				**-5.322.131**	**-12.358.651**	**43.192.040**		**43.192.040**