Date and time of publication on KAP: 17.08.2026 19:19:19
https://www.kap.org.tr/en/Bildirim/1651432

KAMUYU AYDINLATMA PLATFORMU

EYG GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Eyg Gayrimenkul Yatırım Ortaklığı A.Ş.

Yönetim Kurulu'na

Giriş

EYG Gayrimenkul Yatırım Ortaklığı A.Ş. 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 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 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 kuruluşunun, 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, Şirket'in 30 Haziran 2026 tarihi itibariyle finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

17 Ağustos 2026, İstanbul

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

A Member of MGI Worldwide

İsmail ARDA

Sorumlu Denetçi, SMMM

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	5	16.564.817	43.466.435
Financial Investments	6	95.951.935	25.049
Trade Receivables		104.550.987	117.231.688
Trade Receivables Due From Related Parties	4	39.778.478	55.922.387
Trade Receivables Due From Unrelated Parties	8	64.772.509	61.309.301
Other Receivables		1.861.109	1.713.958
Other Receivables Due From Unrelated Parties	9	1.861.109	1.713.958
Inventories	10	698.442.643	824.920.058
Prepayments		56.473.919	46.389.530
Prepayments to Unrelated Parties	11	56.473.919	46.389.530
Current Tax Assets	25	181.041	617.342
Other current assets	17	9.225.191	6.542.521
SUB-TOTAL		**983.251.642**	**1.040.906.581**
Total current assets		**983.251.642**	**1.040.906.581**
NON-CURRENT ASSETS			
Financial Investments	6	195.780.517	195.780.517
Trade Receivables		86.158.238	62.001.337
Trade Receivables Due From Unrelated Parties	8	86.158.238	62.001.337
Other Receivables		55.146	26.173
Other Receivables Due From Unrelated Parties	9	55.146	26.173
Inventories	10	32.296.729	15.712.590
Investment property	12	2.044.087.952	2.037.275.809
Property, plant and equipment	13	14.352.197	15.570.853
Intangible assets and goodwill	14	365.662	504.439
Total non-current assets		**2.373.096.441**	**2.326.871.718**
Total assets		**3.356.348.083**	**3.367.778.299**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		483.321.193	522.559.911
Current Borrowings From Unrelated Parties		483.321.193	522.559.911
Other short-term borrowings	7	483.321.193	522.559.911
Trade Payables		140.233.570	38.164.835
Trade Payables to Related Parties	4	15.749.590	23.733.331
Trade Payables to Unrelated Parties	8	124.483.980	14.431.504
Employee Benefit Obligations	16	5.730.029	5.355.511
Other Payables		122.512.098	71.234.553
Other Payables to Related Parties	4	118.433.457	66.426.006
Other Payables to Unrelated Parties	9	4.078.641	4.808.547
Deferred Income Other Than Contract Liabilities		52.396.906	5.677.342
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	52.396.906	5.677.342
Current provisions		3.245.046	4.180.836
Current provisions for employee benefits	16	3.076.846	3.982.764
Other current provisions	15	168.200	198.072
SUB-TOTAL		**807.438.842**	**647.172.988**
Total current liabilities		**807.438.842**	**647.172.988**
NON-CURRENT LIABILITIES			
Long Term Borrowings		502.823.094	654.138.807
Long Term Borrowings From Unrelated Parties		502.823.094	654.138.807
Other long-term borrowings	7	502.823.094	654.138.807
Deferred Income Other Than Contract Liabilities	11	0	56.406
Non-current provisions		2.653.840	2.834.660
Non-current provisions for employee benefits	16	2.653.840	2.834.660
Deferred Tax Liabilities	25	258.087.519	166.834.271
Total non-current liabilities		**763.564.453**	**823.864.144**
Total liabilities		**1.571.003.295**	**1.471.037.132**
EQUITY			

Equity attributable to owners of parent		1.785.344.788	1.896.741.167
Issued capital	18	700.000.000	700.000.000
Inflation Adjustments on Capital		630.334.317	630.334.317
Share Premium (Discount)	18	439.260.464	439.260.464
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.541.213	-1.519.337
Gains (Losses) on Revaluation and Remeasurement		-1.541.213	-1.519.337
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-1.541.213	-1.519.337
Restricted Reserves Appropriated From Profits	18	19.797.271	19.797.271
Prior Years' Profits or Losses	18	108.868.452	891.162.994
Current Period Net Profit Or Loss		-111.374.503	-782.294.542
Total equity		**1.785.344.788**	**1.896.741.167**
Total Liabilities and Equity		**3.356.348.083**	**3.367.778.299**

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		572.437.636	323.773.772	530.128.923	147.465.808
Cost of sales		-504.224.277	-320.178.406	-456.878.907	-151.624.533
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		68.213.359	3.595.366	73.250.016	-4.158.725
GROSS PROFIT (LOSS)		68.213.359	3.595.366	73.250.016	-4.158.725
General Administrative Expenses		-51.338.968	-52.330.978	-24.314.997	-24.438.200
Marketing Expenses		-45.773.325	-19.868.418	-37.107.010	-9.557.691
Other Income from Operating Activities		6.081.893	1.266.491	5.467.502	17.663
Other Expenses from Operating Activities		-6.193.208	-6.383.615	-4.006.494	-3.875.476
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-29.010.249	-73.721.154	13.289.017	-42.012.429
Investment Activity Income		2.937.940	1.460.589	2.935.911	462.591
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-26.072.309	-72.260.565	16.224.928	-41.549.838
Finance income		16.685.543	886.611	4.268.317	504.487
Finance costs		-165.529.983	-238.289.203	-82.784.283	-127.218.698
Gains (losses) on net monetary position		154.804.869	171.153.448	57.294.637	70.667.170
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-20.111.880	-138.509.709	-4.996.401	-97.596.879
Tax (Expense) Income, Continuing Operations		-91.262.623	-47.114.767	-25.684.830	41.344.266
Deferred Tax (Expense) Income		-91.262.623	-47.114.767	-25.684.830	41.344.266
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-111.374.503	-185.624.476	-30.681.231	-56.252.613
PROFIT (LOSS)		-111.374.503	-185.624.476	-30.681.231	-56.252.613
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-111.374.503	-185.624.476	-30.681.231	-56.252.613
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		-21.876	-53.140	-213.980	411.139
Gains (Losses) on Remeasurements of Defined Benefit Plans		-31.251	-75.915	-305.686	587.342
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		9.375	22.775	91.706	-176.203
Taxes Relating to Remeasurements of Defined Benefit Plans		9.375	22.775	91.706	-176.203
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-21.876**	**-53.140**	**-213.980**	**411.139**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-111.396.379**	**-185.677.616**	**-30.895.211**	**-55.841.474**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-111.396.379	-185.677.616	-30.895.211	-55.841.474

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		**-3.552.780**	**435.799.712**
Profit (Loss)		-111.374.503	-185.624.476
Profit (Loss) from Continuing Operations		-111.374.503	-185.624.476
Adjustments to Reconcile Profit (Loss)		**-179.341.846**	**-135.303.697**
Adjustments for depreciation and amortisation expense	13-14	4.409.268	5.126.492
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-46.927.468	-78.690.938
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-429.720	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-46.497.748	-78.690.938
Adjustments for provisions		-113.419	1.697.566
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	-83.547	1.711.233
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-29.872	-13.667
Adjustments for Interest (Income) Expenses		-4.861.664	-1.532.839
Adjustments for interest expense	23	70.937	392.843
Deferred Financial Expense from Credit Purchases	8	-4.948.174	-135.551
Unearned Financial Income from Credit Sales	8	15.573	-1.790.131
Adjustments for Tax (Income) Expenses	25	436.301	-83.271
Adjustments Related to Gain and Losses on Net Monetary Position		-132.284.864	-61.820.707
Changes in Working Capital		**195.910.321**	**709.619.323**
Decrease (Increase) in Financial Investments	6	-131.937.258	-5.105.292
Adjustments for decrease (increase) in trade accounts receivable		-40.080.662	338.388.332
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	8.108.966	357.258.619
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	-48.189.628	-18.870.287
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-461.202	21.093.454
Decrease (Increase) in Other Related Party Receivables Related with Operations	4	0	20.329.964
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-461.202	763.490
Adjustments for decrease (increase) in inventories	10	149.578.881	384.878.106
Decrease (Increase) in Prepaid Expenses	11	-10.084.389	2.650.977
Adjustments for increase (decrease) in trade accounts payable		118.343.419	37.700.769
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-4.632.234	35.635.725
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	122.975.653	2.065.044
Increase (Decrease) in Employee Benefit Liabilities	16	374.518	489.890
Adjustments for increase (decrease) in other operating payables		65.224.489	15.078.896
Increase (Decrease) in Other Operating Payables to Related Parties	4	65.229.491	14.126.320
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-5.002	952.576
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	46.663.161	-27.355.301
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.710.636	-58.200.508
Decrease (Increase) in Other Assets Related with Operations	17	-1.710.636	-58.200.508
Cash Flows from (used in) Operations		**-94.806.028**	**388.691.150**
Income taxes refund (paid)	25	91.253.248	47.108.562
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-87.329**	**-489.606.255**
Purchase of Property, Plant, Equipment and Intangible Assets	13 14	-87.329	-385.491
Cash Outflows from Acquition of Investment Property	12	0	-489.220.764
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-17.757.864**	**66.995.186**
Proceeds from borrowings		0	69.454.294

Repayments of borrowings	7	-16.744.759	0
Payments of Lease Liabilities		-1.013.105	-2.459.108
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-21.397.973	13.188.643
Effect of exchange rate changes on cash and cash equivalents		-5.503.645	-604.804
Net increase (decrease) in cash and cash equivalents		-26.901.618	12.583.839
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**43.466.435**	**3.263.030**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**16.564.817**	**15.846.869**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

			Equity											
			Equity attributable to owners of parent [member]											
		Footnote Reference				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			Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [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	18	**200.000.000**	**522.495.354**	**617.052.505**	**-1.374.537**			**17.676.416**	**1.112.347.764**	**234.744.005**	**2.702.941.507**	**0**	**2.702.941.507**
	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								2.120.855	232.623.150	-234.744.005	0	0	0
	Total Comprehensive Income (Loss)					-53.140					-185.624.476	-185.677.616	0	-185.677.616
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		500.000.000	107.838.963	-177.792.041					-430.046.922		0	0	0
	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	18	**700.000.000**	**630.334.317**	**439.260.464**	**-1.427.677**			**19.797.271**	**914.923.992**	**-185.624.476**	**2.517.263.891**	**0**	**2.517.263.891**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	18	**700.000.000**	**630.334.317**	**439.260.464**	**-1.519.337**			**19.797.271**	**891.162.994**	**-782.294.542**	**1.896.741.167**	**0**	**1.896.741.167**
	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									-782.294.542	782.294.542	0	0	0
	Total Comprehensive Income (Loss)					-21.876					-111.374.503	-111.396.379	0	-111.396.379
	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													
	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	18	**700.000.000**	**630.334.317**	**439.260.464**	**-1.541.213**			**19.797.271**	**108.868.452**	**-111.374.503**	**1.785.344.788**	**0**	**1.785.344.788**