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KAMUYU AYDINLATMA PLATFORMU

ATAKULE GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Consolidated
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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Atakule Gayrimenkul Yatırım Ortaklığı Anonim Şirketi

Yönetim Kurulu'na,

Giriş

Atakule Gayrimenkul Yatırım Ortaklığı A.Ş. ("Şirket") ile bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve nakit akış tablosunun seçilmiş açıklayıcı dipnotlarının ("Ara dönem özet konsolide finansal tablolar") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Konsolide 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 konsolide 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 özet konsolide finansal tabloların, 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

Ömer Cihan Caymaz, SMMM

Sorumlu Denetçi

Ankara, 18 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	36.588.983	55.164.852
Financial Investments	4	206.099.235	143.328.757
Trade Receivables		48.643.848	54.338.322
Trade Receivables Due From Unrelated Parties	6	48.643.848	54.338.322
Other Receivables		4.461.794	3.444.203
Other Receivables Due From Related Parties	10,20	360.000	423.936
Other Receivables Due From Unrelated Parties	10	4.101.794	3.020.267
Inventories		791.639	670.013
Prepayments	11	14.961.337	14.804.841
Other current assets	10	738.404	1.390.196
SUB-TOTAL		**312.285.240**	**273.141.184**
Total current assets		**312.285.240**	**273.141.184**
NON-CURRENT ASSETS			
Other Receivables		1.440.273	1.089.373
Other Receivables Due From Unrelated Parties	10	1.440.273	1.089.373
Investment property	7	7.530.423.853	7.511.463.965
Property, plant and equipment	8	82.496.776	59.569.850
Right of Use Assets	9	897.765	2.244.414
Intangible assets and goodwill	8	539.016	613.697
Total non-current assets		**7.615.797.683**	**7.574.981.299**
Total assets		**7.928.082.923**	**7.848.122.483**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	177.366
Current Borrowings From Unrelated Parties		0	177.366
Bank Loans	5	0	177.366
Current Portion of Non-current Borrowings		856.540	2.294.241
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		856.540	2.294.241
Lease Liabilities	5	856.540	2.294.241
Trade Payables		13.261.634	20.372.624
Trade Payables to Unrelated Parties	6	13.261.634	20.372.624
Other Payables		174	216
Other Payables to Unrelated Parties		174	216
Deferred Income Other Than Contract Liabilities	10	5.932.205	2.601.434
Current provisions		8.462.973	7.145.259
Current provisions for employee benefits	13	8.462.973	7.145.259
Other Current Liabilities	10	11.903.040	12.139.944
SUB-TOTAL		**40.416.566**	**44.731.084**
Total current liabilities		**40.416.566**	**44.731.084**
NON-CURRENT LIABILITIES			
Non-current provisions		6.429.654	6.079.939
Non-current provisions for employee benefits	13	6.429.654	6.079.939
Deferred Tax Liabilities	21	1.199.941.902	968.067.391
Other non-current liabilities	10	16.899.351	15.837.836
Total non-current liabilities		**1.223.270.907**	**989.985.166**
Total liabilities		**1.263.687.473**	**1.034.716.250**
EQUITY			
Equity attributable to owners of parent		6.664.395.450	6.813.406.233
Issued capital	14	263.340.000	263.340.000
Inflation Adjustments on Capital	14	3.703.733.616	3.703.733.616
Share Premium (Discount)		1.814.726	1.814.726
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.503.738	-4.728.184
Gains (Losses) on Revaluation and Remeasurement		-4.503.738	-4.728.184

Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.503.738	-4.728.184
Restricted Reserves Appropriated From Profits	14	1.835.156.520	1.835.156.520
Prior Years' Profits or Losses		1.014.089.555	1.297.262.861
Current Period Net Profit Or Loss		-149.235.229	-283.173.306
Total equity		**6.664.395.450**	**6.813.406.233**
Total Liabilities and Equity		**7.928.082.923**	**7.848.122.483**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	15	257.788.951	261.001.033	132.303.889	131.676.029
Cost of sales	15	-130.019.561	-125.841.760	-68.121.973	-63.413.868
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		127.769.390	135.159.273	64.181.916	68.262.161
GROSS PROFIT (LOSS)		127.769.390	135.159.273	64.181.916	68.262.161
General Administrative Expenses	16	-71.285.898	-56.878.122	-34.656.330	-24.102.528
Marketing Expenses		-11.435.135	-8.424.737	-6.297.074	-4.549.540
Other Income from Operating Activities	17	4.034.056	6.750.813	497.430	1.520.804
Other Expenses from Operating Activities	17	-4.528.210	-8.125.740	-582.237	-1.307.249
PROFIT (LOSS) FROM OPERATING ACTIVITIES		44.554.203	68.481.487	23.143.705	39.823.648
Investment Activity Income		59.629.428	10.676.777	39.775.698	12.507.694
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		104.183.631	79.158.264	62.919.403	52.331.342
Finance income	18	9.579.637	8.725.381	4.425.265	5.179.217
Finance costs	18	-1.753.770	-1.139.364	-63.805	-56.526
Gains (losses) on net monetary position	22	-29.518.687	-21.316.044	-13.427.714	-6.660.326
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		82.490.811	65.428.237	53.853.149	50.793.707
Tax (Expense) Income, Continuing Operations		-231.726.040	-276.315.448	-95.111.266	-102.865.211
Deferred Tax (Expense) Income	21	-231.726.040	-276.315.448	-95.111.266	-102.865.211
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-149.235.229	-210.887.211	-41.258.117	-52.071.504
PROFIT (LOSS)		-149.235.229	-210.887.211	-41.258.117	-52.071.504
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent	19	-149.235.229	-210.887.211	-41.258.117	-52.071.504
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	19	-0,00567000	-0,00801000	-0,00157000	-0,00198000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		224.446	-224.168	-524.172	-751.799
Gains (Losses) on Remeasurements of Defined Benefit Plans		372.917	-290.492	-722.637	-1.014.743
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-148.471	66.324	198.465	262.944
Taxes Relating to Remeasurements of Defined Benefit Plans		-148.471	66.324	198.465	262.944
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**224.446**	**-224.168**	**-524.172**	**-751.799**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-149.010.783**	**-211.111.379**	**-41.782.289**	**-52.823.303**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-149.010.783	-211.111.379	-41.782.289	-52.823.303

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**38.422.516**	**11.220.168**
Profit (Loss)		-149.235.229	-210.887.211
Adjustments to Reconcile Profit (Loss)		**194.338.907**	**274.584.150**
Adjustments for depreciation and amortisation expense	8,9	11.444.813	9.521.596
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-350.307	1.171.655
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	-350.307	1.171.655
Adjustments for provisions		1.959.369	3.591.503
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.959.369	3.591.503
Adjustments for Interest (Income) Expenses		-3.935.720	-3.804.876
Adjustments for Interest Income	18	-5.636.738	-4.883.249
Adjustments for interest expense	18	1.701.018	1.078.373
Adjustments for fair value losses (gains)		-55.134.066	-10.252.739
Adjustments for Fair Value Losses (Gains) of Financial Assets		-55.134.066	-10.252.739
Adjustments for Tax (Income) Expenses		231.726.040	276.315.448
Adjustments for losses (gains) on disposal of non-current assets	17	-380.955	-439.500
Adjustments Related to Gain and Losses on Net Monetary Position		9.009.733	-1.518.937
Changes in Working Capital		**-5.542.060**	**-50.739.461**
Decrease (Increase) in Financial Investments		-7.636.412	-47.796.892
Adjustments for decrease (increase) in trade accounts receivable		6.044.781	3.488.276
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		6.044.781	3.488.276
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-716.699	-430.924
Decrease (Increase) in Other Related Party Receivables Related with Operations		63.936	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-780.635	-430.924
Adjustments for decrease (increase) in inventories		-121.626	63.395
Decrease (Increase) in Prepaid Expenses		-156.496	2.978.926
Adjustments for increase (decrease) in trade accounts payable		-7.110.990	-9.222.257
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-7.110.990	-9.222.257
Other Adjustments for Other Increase (Decrease) in Working Capital		4.155.382	180.015
Increase (Decrease) in Other Payables Related with Operations		4.155.382	180.015
Cash Flows from (used in) Operations		**39.561.618**	**12.957.478**
Payments Related with Provisions for Employee Benefits		-1.139.102	-1.737.310
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-51.529.342**	**-22.442.054**
Proceeds from sales of property, plant, equipment and intangible assets		2.467.651	1.989.421
Proceeds from sales of property, plant and equipment		2.467.651	1.989.421
Purchase of Property, Plant, Equipment and Intangible Assets	8	-35.037.105	-5.884.628
Cash Outflows from Acquition of Investment Property	7	-18.959.888	-18.546.847
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**2.320.653**	**2.688.755**
Repayments of borrowings		-1.615.067	-1.116.121
Cash Outflows from Other Financial Liabilities		-1.615.067	-1.116.121
Interest paid	18	-1.701.018	-1.078.373
Interest Received	18	5.636.738	4.883.249
INFLATION EFFECT		-7.789.696	6.640.086
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.575.869	-1.893.045
Net increase (decrease) in cash and cash equivalents		-18.575.869	-1.893.045
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**55.164.852**	**44.925.862**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**36.588.983**	**43.032.817**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		Restricted Reserves Appropriated From Profits [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								
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**263.340.000**	**3.703.733.616**	**1.814.726**	**-5.928.290**			**1.835.156.520**	**1.951.334.433**	**-654.071.572**	**7.095.379.433**		**7.095.379.433**
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									-654.071.572	654.071.572			
Total Comprehensive Income (Loss)					-224.168						-224.168		-224.168
Profit (loss)										-210.887.211	-210.887.211		-210.887.211
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		**263.340.000**	**3.703.733.616**	**1.814.726**	**-6.152.458**			**1.835.156.520**	**1.297.262.861**	**-210.887.211**	**6.884.268.054**		**6.884.268.054**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**263.340.000**	**3.703.733.616**	**1.814.726**	**-4.728.184**			**1.835.156.520**	**1.297.262.861**	**-283.173.306**	**6.813.406.233**		**6.813.406.233**
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									-283.173.306	283.173.306			
Total Comprehensive Income (Loss)					224.446						224.446		224.446
Profit (loss)										-149.235.229	-149.235.229		-149.235.229
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													

Previous Period
01.01.2025 - 30.06.2025

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		**263.340.000**	**3.703.733.616**	**1.814.726**	**-4.503.738**			**1.835.156.520**	**1.014.089.555**	**-149.235.229**	**6.664.395.450**		**6.664.395.450**