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KAMUYU AYDINLATMA PLATFORMU

ATAKULE GAYRİMENKUL YATIRIM ORTAKLIĞI 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

Ara Dönem Özet Bireysel Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Atakule Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na,

Giriş

Atakule Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem bireysel finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait bireysel kâr veya zarar ve diğer kapsamlı gelir tablosunun, bireysel özkaynak değişim tablosunun ve nakit akış tablosunun seçilmiş açıklayıcı dipnotlarının ("Ara dönem özet bireysel finansal tablolar") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet bireysel 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 bireysel finansal tablolara 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

Dikkat Çekilen Husus

27 numaralı TMS uyarınca, bağlı ortaklıkları olan şirketlerin konsolide finansal tablolarının hazırlanması gerekmektedir. Dolayısıyla, Şirket, 30 Haziran 2026 tarihi itibarıyla konsolide finansal tablolarını hazırlamış olup söz konusu finansal tablolar üzerinde 18 Ağustos 2026 tarihli sınırlı denetim raporu düzenlenmiş ve sonuç açıklanmıştır. İlişikteki bireysel finansal tablolar ise, Şirket'in Sermaye Piyasası Kurulu ("SPK") tarafından getirilen raporlama yükümlülüğünü yerine getirmek üzere hazırlanmıştır. Bu sebeple, bireysel finansal tabloların kullanımı bir başka amaç için uygun olmayabilir.

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	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	35.880.962	45.506.874
Financial Investments	4	206.099.235	143.328.757
Trade Receivables		41.767.012	51.057.749
Trade Receivables Due From Unrelated Parties	6	41.767.012	51.057.749
Other Receivables		4.074.782	2.915.512
Other Receivables Due From Related Parties	10,20	360.000	423.936
Other Receivables Due From Unrelated Parties	10	3.714.782	2.491.576
Prepayments		14.563.149	14.159.316
Prepayments to Unrelated Parties	11	14.563.149	14.159.316
Other current assets		727.037	1.390.196
Other Current Assets Due From Unrelated Parties	10	727.037	1.390.196
SUB-TOTAL		**303.112.177**	**258.358.404**
Total current assets		**303.112.177**	**258.358.404**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	1	19.870.535	19.870.535
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	79.081.653	56.943.104
Right of Use Assets	9	897.765	2.244.414
Intangible assets and goodwill	8	502.249	582.600
Total non-current assets		**7.632.216.328**	**7.592.193.991**
Total assets		**7.935.328.505**	**7.850.552.395**
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		856.540	2.294.241
Lease Liabilities	5	856.540	2.294.241
Trade Payables		11.327.618	19.298.550
Trade Payables to Related Parties	6,20	420.239	738.202
Trade Payables to Unrelated Parties	6	10.907.379	18.560.348
Other Payables		174	216
Other Payables to Unrelated Parties		174	216
Deferred Income Other Than Contract Liabilities	10	3.048.903	1.856.603
Current provisions		6.427.335	5.169.513
Current provisions for employee benefits	13	6.427.335	5.169.513
Other Current Liabilities	10	9.732.939	10.495.288
SUB-TOTAL		**31.393.509**	**39.291.777**
Total current liabilities		**31.393.509**	**39.291.777**
NON-CURRENT LIABILITIES			
Deferred Income Other Than Contract Liabilities	21	1.200.376.693	968.614.503
Non-current provisions		4.944.341	4.953.875
Non-current provisions for employee benefits	13	4.944.341	4.953.875
Other non-current liabilities	10	16.899.350	15.837.839
Total non-current liabilities		**1.222.220.384**	**989.406.217**
Total liabilities		**1.253.613.893**	**1.028.697.994**
EQUITY			
Equity attributable to owners of parent		6.681.714.612	6.821.854.401
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		-2.044.139	-2.817.528

Gains (Losses) on Revaluation and Remeasurement		-2.044.139	-2.817.528
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.044.139	-2.817.528
Restricted Reserves Appropriated From Profits	14	1.835.156.520	1.835.156.520
Prior Years' Profits or Losses		1.020.627.067	1.303.457.701
Current Period Net Profit Or Loss		-140.913.178	-282.830.634
Total equity		**6.681.714.612**	**6.821.854.401**
Total Liabilities and Equity		**7.935.328.505**	**7.850.552.395**

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	15	239.963.325	239.989.034	120.306.485	117.660.521
Cost of sales	15	-128.244.862	-121.066.250	-66.561.081	-60.676.369
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		111.718.463	118.922.784	53.745.404	56.984.152
GROSS PROFIT (LOSS)		111.718.463	118.922.784	53.745.404	56.984.152
General Administrative Expenses	16	-50.931.309	-39.711.280	-24.523.783	-14.690.588
Marketing Expenses		-8.474.713	-6.821.482	-3.964.559	-3.878.931
Other Income from Operating Activities	17	4.034.056	5.388.137	497.430	1.505.193
Other Expenses from Operating Activities	17	-4.518.576	-4.351.043	-572.603	-1.307.249
PROFIT (LOSS) FROM OPERATING ACTIVITIES		51.827.921	73.427.116	25.181.889	38.612.577
Investment Activity Income		59.629.428	10.676.777	39.775.698	12.507.694
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		111.457.349	84.103.893	64.957.587	51.120.271
Finance income	18	8.723.094	7.158.022	3.503.635	3.925.560
Finance costs	18	-1.444.630	-956.082	-31.984	-61.827
Gains (losses) on net monetary position	22	-28.218.254	-20.304.499	-13.124.999	-7.107.072
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		90.517.559	70.001.334	55.304.239	47.876.932
Tax (Expense) Income, Continuing Operations		-231.430.737	-277.277.598	-94.880.594	-103.012.114
Deferred Tax (Expense) Income	21	-231.430.737	-277.277.598	-94.880.594	-103.012.114
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-140.913.178	-207.276.264	-39.576.355	-55.135.182
PROFIT (LOSS)		-140.913.178	-207.276.264	-39.576.355	-55.135.182
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	19	-140.913.178	-207.276.264	-39.576.355	-55.135.182
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	-0,00535000	-0,00787000	-0,00150000	-0,00209000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.104.842	125.986	-356.122	-185.175
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.104.842	125.986	-356.122	-185.175
Taxes Relating to Remeasurements of Defined Benefit Plans		1.104.842	125.986	-356.122	-185.175
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-331.453	-37.796	106.837	55.553
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-331.453	-37.796	106.837	55.553
Deferred Tax (Expense) Income		-331.453	-37.796	106.837	55.553
OTHER COMPREHENSIVE INCOME (LOSS)		**773.389**	**88.190**	**-249.285**	**-129.622**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-140.139.789**	**-207.188.074**	**-39.825.640**	**-55.264.804**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		0
Owners of Parent		-140.139.789	-207.188.074	-39.825.640	-55.264.804

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		**45.545.471**	**9.147.517**
Profit (Loss)		-140.913.178	-207.276.264
Adjustments to Reconcile Profit (Loss)		**192.314.713**	**271.534.957**
Adjustments for depreciation and amortisation expense	8,9	10.939.489	9.112.035
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-350.307	-1.281.258
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-350.307	-1.281.258
Adjustments for provisions		1.923.683	1.949.898
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.923.683	1.949.898
Adjustments for Interest (Income) Expenses		-3.393.991	-2.420.800
Adjustments for Interest Income	18	-4.835.869	-3.315.890
Adjustments for interest expense	18	1.441.878	895.090
Adjustments for fair value losses (gains)		-55.134.066	-10.252.739
Adjustments for Fair Value Losses (Gains) of Financial Assets	4	-55.134.066	-10.252.739
Adjustments for Tax (Income) Expenses		231.430.737	277.277.598
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		7.280.123	-2.410.277
Changes in Working Capital		**-5.725.720**	**-54.052.842**
Decrease (Increase) in Financial Investments		-7.636.412	-47.796.886
Adjustments for decrease (increase) in trade accounts receivable		9.641.044	7.685.940
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		9.641.044	7.685.940
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-847.008	-528.196
Decrease (Increase) in Other Related Party Receivables Related with Operations		63.936	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-910.944	-528.196
Decrease (Increase) in Prepaid Expenses		-403.833	3.150.657
Adjustments for increase (decrease) in trade accounts payable		-7.970.932	-12.368.998
Increase (Decrease) in Trade Accounts Payables to Related Parties		-317.963	-2.814.521
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-7.652.969	-9.554.477
Other Adjustments for Other Increase (Decrease) in Working Capital		1.491.421	-4.195.359
Increase (Decrease) in Other Payables Related with Operations		1.491.421	-4.195.359
Cash Flows from (used in) Operations		**45.675.815**	**10.205.851**
Payments Related with Provisions for Employee Benefits		-130.344	-1.058.334
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-50.229.971**	**-21.745.032**
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	-33.737.734	-5.187.606
Cash Outflows from Acquition of Investment Property	7	-18.959.888	-18.546.847
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.778.924**	**1.304.679**
Repayments of borrowings		-1.615.067	-1.116.121
Cash Outflows from Other Financial Liabilities		-1.615.067	-1.116.121
Interest paid	18	-1.441.878	-895.090
Interest Received	18	4.835.869	3.315.890
INFLATION EFFECT		-6.720.336	5.646.621
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.625.912	-5.646.215
Net increase (decrease) in cash and cash equivalents		-9.625.912	-5.646.215
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**45.506.874**	**39.511.454**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**35.880.962**	**33.865.239**

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		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [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		**263.340.000**	**3.703.733.616**	**1.814.726**	**-3.414.247**			**1.835.156.520**	**1.957.086.782**	**-653.629.081**	**7.104.088.316**		**7.104.088.316**
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									-653.629.081	653.029.081			
Total Comprehensive Income (Loss)					88.190						88.190		88.190
Profit (loss)										-207.276.264	-207.276.264		-207.276.264
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**	**-3.326.057**			**1.835.156.520**	**1.303.457.701**	**-207.276.264**	**6.896.900.242**		**6.896.900.242**
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**	**-2.817.528**			**1.835.156.520**	**1.303.457.701**	**-282.830.634**	**6.821.854.401**		**6.821.854.401**
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									-282.830.634	282.830.634			
Total Comprehensive Income (Loss)					773.389						773.389		773.389
Profit (loss)										-140.913.178	-140.913.178		-140.913.178
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		**263.340.000**	**3.703.733.616**	**1.814.726**	**-2.044.139**				**1.835.156.520**	**1.020.627.067**	**-140.913.178**	**6.681.714.612**		**6.681.714.612**