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KAMUYU AYDINLATMA PLATFORMU

LUXERA 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 ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Luxera Gayrimenkul Yatırım Ortaklığı A.Ş.

Yönetim Kurulu'na

Giriş

Luxera 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.

19 Ağustos 2026, İstanbul

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

A Member of MGI Worldwide

Veysel EKMEN

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	3	370.444.550	101.618.293
Financial Investments		636.343.691	0
Other Financial Investments	4	636.343.691	0
Trade Receivables		105.273.504	86.772.884
Trade Receivables Due From Related Parties	22	163.027	119.761
Trade Receivables Due From Unrelated Parties	6	105.110.477	86.653.123
Other Receivables		12.427.144	9.540.481
Other Receivables Due From Unrelated Parties	7	12.427.144	9.540.481
Inventories	8	4.651.077.943	490.091.786
Prepayments		488.379.315	116.579.337
Prepayments to Related Parties	22	126.086.461	73.415.294
Prepayments to Unrelated Parties	15	362.292.854	43.164.043
Current Tax Assets		135.683	10.567
Other current assets		310.205.451	203.805.877
Other Current Assets Due From Unrelated Parties		310.205.451	203.805.877
SUB-TOTAL		**6.574.287.281**	**1.008.419.225**
Total current assets		**6.574.287.281**	**1.008.419.225**
NON-CURRENT ASSETS			
Trade Receivables		0	0
Other Receivables		1.816.735	1.076.921
Other Receivables Due From Unrelated Parties	7	1.816.735	1.076.921
Inventories	8	756.712.963	3.764.563.193
Investment property	9	1.998.385.600	1.998.385.600
Property, plant and equipment		106.006.289	68.697.823
Other property, plant and equipment	10	106.006.289	68.697.823
Right of Use Assets	12	7.124.851	4.772.666
Intangible assets and goodwill		1.621.598	1.130.875
Other intangible assets	11	1.621.598	1.130.875
Total non-current assets		**2.871.668.036**	**5.838.627.078**
Total assets		**9.445.955.317**	**6.847.046.303**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		428.112.090	372.878.111
Current Borrowings From Unrelated Parties	5	428.112.090	372.878.111
Trade Payables		390.456.839	120.695.095
Trade Payables to Related Parties	22	4.872.552	0
Trade Payables to Unrelated Parties	6	385.584.287	120.695.095
Employee Benefit Obligations	14	8.266.809	3.255.806
Other Payables		20.453.427	37.031.591
Other Payables to Unrelated Parties	7	20.453.427	37.031.591
Deferred Income Other Than Contract Liabilities		4.537.802.114	76.676.752
Deferred Income Other Than Contract Liabilities From Related Parties	22	0	3.507.108
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	4.537.802.114	73.169.644
Current provisions		2.983.859	2.868.123
Current provisions for employee benefits	14	1.054.231	595.795
Other current provisions	13	1.929.628	2.272.328
Other Current Liabilities		0	0
SUB-TOTAL		**5.388.075.138**	**613.405.478**
Total current liabilities		**5.388.075.138**	**613.405.478**
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.895.988	8.587.149
Long Term Borrowings From Unrelated Parties	5	5.895.988	8.587.149
Other Payables		20.358.832	18.310.086
Other Payables to Related Parties	22	19.253.953	18.248.851
Other Payables to Unrelated parties	7	1.104.879	61.235
Deferred Income Other Than Contract Liabilities		724.687.148	3.984.305.782

Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	724.687.148	3.984.305.782
Non-current provisions		3.663.071	634.278
Non-current provisions for employee benefits	14	3.663.071	634.278
Deferred Tax Liabilities	20	423.564.699	327.710.114
Total non-current liabilities		**1.178.169.738**	**4.339.547.409**
Total liabilities		**6.566.244.876**	**4.952.952.887**
EQUITY			
Equity attributable to owners of parent		2.082.838.830	1.088.671.360
Issued capital	16	330.000.000	240.000.000
Inflation Adjustments on Capital		593.998.610	587.686.550
Share Premium (Discount)		956.733.117	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.114.306	-691.088
Gains (Losses) on Revaluation and Remeasurement		-2.114.306	-691.088
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.114.306	-691.088
Restricted Reserves Appropriated From Profits		0	0
Prior Years' Profits or Losses	16	261.675.898	442.981.062
Current Period Net Profit Or Loss		-57.454.489	-181.305.164
Non-controlling interests		796.871.611	805.422.056
Total equity		**2.879.710.441**	**1.894.093.416**
Total Liabilities and Equity		**9.445.955.317**	**6.847.046.303**

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	17	46.305.229	94.475.158	24.894.921	66.755.177
Cost of sales	17	-36.036.549	-70.208.079	-17.108.149	-48.761.174
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		10.268.680	24.267.079	7.786.772	17.994.003
GROSS PROFIT (LOSS)		10.268.680	24.267.079	7.786.772	17.994.003
General Administrative Expenses		-48.197.288	-10.139.494	-14.742.357	-6.457.277
Marketing Expenses		-52.169.015	-17.934.222	-16.602.213	-9.287.031
Other Income from Operating Activities		49.853.089	29.085.481	36.867.817	13.771.586
Other Expenses from Operating Activities		-10.064.301	-137.589.110	-7.569.384	-86.872.755
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-50.308.835	-112.310.266	5.740.635	-70.851.474
Investment Activity Income	18	126.665.096	49.848.798	99.618.411	49.258.390
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		76.356.261	-62.461.468	105.359.046	-21.593.084
Finance income	19	21.790.897	1.807.868	8.798.185	-651.701
Finance costs	19	-94.099.765	-151.183.517	-66.015.739	-66.638.600
Gains (losses) on net monetary position		83.322.949	74.075.715	46.961.173	9.080.989
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		87.370.342	-137.761.402	95.102.665	-79.802.396
Tax (Expense) Income, Continuing Operations		-153.375.276	-25.398.566	-79.490.781	10.386.719
Current Period Tax (Expense) Income	20	0	0	0	0
Deferred Tax (Expense) Income	20	-153.375.276	-25.398.566	-79.490.781	10.386.719
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-66.004.934	-163.159.968	15.611.884	-69.415.677
PROFIT (LOSS)		-66.004.934	-163.159.968	15.611.884	-69.415.677
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-8.550.445	16.040.927	-3.410.588	22.928.335
Owners of Parent		-57.454.489	-179.200.895	19.022.472	-92.344.012
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	14	-0,21000000	-0,75000000	-0,08000000	-0,38000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.423.218	-348.946	-3.076.213	-171.188
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.033.169	-498.494	-4.394.591	-244.554
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		609.951	149.548	1.318.378	73.366
Deferred Tax (Expense) Income	20	609.951	149.548	1.318.378	73.366
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.423.218**	**-348.946**	**-3.076.213**	**-171.188**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-67.428.152**	**-163.508.914**	**12.535.671**	**-69.586.865**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-8.550.445	16.040.927	-3.410.589	22.928.335
Owners of Parent		-58.877.707	-179.549.841	15.946.260	-92.515.200

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		**-814.359.664**	**129.807.883**
Profit (Loss)		-66.004.934	-163.159.968
Adjustments to Reconcile Profit (Loss)		**88.191.460**	**-125.768.183**
Adjustments for depreciation and amortisation expense	9-10-11	15.459.531	3.134.933
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		2.249.525	589.656
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	2.249.525	454.964
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	0	134.692
Adjustments for unrealised foreign exchange losses (gains)		0	-43.124.649
Adjustments for Tax (Income) Expenses		95.854.585	4.585.870
Adjustments Related to Gain and Losses on Net Monetary Position		-25.372.181	-90.953.993
Changes in Working Capital		**-836.421.074**	**418.740.234**
Decrease (Increase) in Financial Investments	4	-669.229.145	5.540.872
Adjustments for decrease (increase) in trade accounts receivable		-33.219.620	93.673.752
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-43.266	-134.355
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-33.176.354	93.808.107
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.497.898	648.456
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-5.497.898	648.456
Adjustments for decrease (increase) in inventories	8	-1.153.135.927	-592.999.682
Decrease (Increase) in Prepaid Expenses	15	-371.799.978	-32.210.095
Adjustments for increase (decrease) in trade accounts payable		302.845.959	126.720.748
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	4.872.552	102.731.658
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	297.973.407	23.989.090
Increase (Decrease) in Employee Benefit Liabilities	14	5.011.003	6.759
Adjustments for increase (decrease) in other operating payables		-6.502.622	1.811.100
Increase (Decrease) in Other Operating Payables to Related Parties	22	1.005.102	-3.681.719
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-7.507.724	5.492.819
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	1.201.506.728	803.825.006
Other Adjustments for Other Increase (Decrease) in Working Capital		-106.399.574	11.723.318
Decrease (Increase) in Other Assets Related with Operations		-106.399.574	11.723.318
Cash Flows from (used in) Operations		**-814.234.548**	**129.812.083**
Income taxes refund (paid)	20	-125.116	-4.200
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-55.610.905**	**6.550.228**
Proceeds from sales of property, plant, equipment and intangible assets	10-11	-55.610.905	6.550.228
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.168.806.954**	**23.643.922**
Proceeds from Issuing Shares or Other Equity Instruments		1.053.045.177	0
Proceeds from issuing shares	16	1.053.045.177	0
Proceeds from borrowings		115.761.777	28.742.112
Proceeds from Loans	5	111.247.703	28.742.112
Proceeds from Other Financial Borrowings		4.514.074	0
Repayments of borrowings		0	-5.098.190
Cash Outflows from Other Financial Liabilities		0	-5.098.190
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		298.836.385	160.002.033
Net increase (decrease) in cash and cash equivalents		298.836.385	160.002.033

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**101.618.293**	**17.366.223**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-30.010.128	-9.887.128
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**370.444.550**	**167.481.128**

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			
						Gains (Losses) on Remeasurements of Defined Benefit Plans							
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		**240.000.000**	**587.686.550**	**0**	**-1.023.739**			**613.133.966**	**-170.152.904**	**1.269.643.873**	**794.399.108**	**2.064.042.981**
	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								-170.152.904	170.152.904	0	0	0
	Total Comprehensive Income (Loss)					-348.946				-179.200.895	-179.549.841	16.040.927	-163.508.914
	Profit (loss)									-179.200.895	-179.200.895	16.040.927	-163.159.968
	Other Comprehensive Income (Loss)					-348.946					-348.946		-348.946
	Issue of equity												0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												0
	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		**240.000.000**	**587.686.550**		**-1.372.685**			**442.981.062**	**-179.200.895**	**1.090.094.032**	**810.440.035**	**1.900.534.067**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**240.000.000**	**587.686.550**		**-691.088**			**442.981.062**	**-181.305.164**	**1.088.671.360**	**805.422.056**	**1.894.093.416**
	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								-181.305.164	181.305.164	0	0	0
	Total Comprehensive Income (Loss)					-1.423.218				-57.454.489	-58.877.707	-8.550.445	-67.428.152
	Profit (loss)									-57.454.489	-57.454.489	-8.550.445	-66.004.934
	Other Comprehensive Income (Loss)					-1.423.218					-1.423.218		-1.423.218
	Issue of equity		90.000.000	6.312.060	956.733.117						1.053.045.177		1.053.045.177
	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														0
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		**330.000.000**	**593.998.610**	**956.733.117**	**-2.114.306**			**261.675.898**	**-57.454.489**	**2.082.838.830**	**796.871.611**	**2.879.710.441**	