



KAMUYU AYDINLATMA PLATFORMU

İDEALİST GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	671.471	751.360
Financial Investments	[4]	12.862.500	15.312.482
Financial Assets at Fair Value Through Profit or Loss		12.862.500	15.312.482
Financial Assets Held For Trading		12.862.500	15.312.482
Current Tax Assets	[8]	73.141	70.873
Other current assets	[10]	222.243	244.607
Other Current Assets Due From Unrelated Parties		222.243	244.607
SUB-TOTAL		13.829.355	16.379.322
Total current assets		13.829.355	16.379.322
NON-CURRENT ASSETS			
Deferred Tax Asset	[8]	35.532	37.099
Total non-current assets		35.532	37.099
Total assets		13.864.887	16.416.421
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	[5]	4.000	202.396
Trade Payables to Unrelated Parties		4.000	202.396
Employee Benefit Obligations	[6]	1.352.946	1.238.057
Other Payables	[7]	5.755.000	4.430.026
Other Payables to Related Parties		5.755.000	4.430.026
Other Current Liabilities	[10]	39.151	80.387
Other Current Liabilities to Unrelated Parties		39.151	80.387
SUB-TOTAL		7.151.097	5.950.866
Total current liabilities		7.151.097	5.950.866
NON-CURRENT LIABILITIES			
Non-current provisions	[9]	142.126	148.394
Non-current provisions for employee benefits		142.126	148.394
Total non-current liabilities		142.126	148.394
Total liabilities		7.293.223	6.099.260
EQUITY			
Equity attributable to owners of parent		6.571.664	10.317.161
Issued capital	[12]	15.000.000	15.000.000
Inflation Adjustments on Capital	[13]	10.338.801	10.338.801
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[14]	28.335	533
Gains (Losses) on Revaluation and Remeasurement		28.335	533
Gains (Losses) on Remeasurements of Defined Benefit Plans		28.335	533
Prior Years' Profits or Losses	[15]	-15.022.173	-3.597.953
Current Period Net Profit Or Loss		-3.773.299	-11.424.220
Total equity		6.571.664	10.317.161
Total Liabilities and Equity		13.864.887	16.416.421



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		0	0
Cost of sales		0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0
GROSS PROFIT (LOSS)		0	0
General Administrative Expenses	[16]	-1.594.952	-1.431.720
Research and development expense	[17]	-292.951	0
Other Income from Operating Activities	[18]	31.199	32.515
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.856.704	-1.399.205
Investment Activity Income	[19]		2.102.631
Investment Activity Expenses		-1.050.000	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.906.704	703.426
Finance income	[20]	69.409	495.087
Finance costs	[20]	-15.524	-461
Gains (losses) on net monetary position	[21]	-931.589	-2.846.218
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.784.408	-1.648.166
Tax (Expense) Income, Continuing Operations	[8]	11.109	5.537
Deferred Tax (Expense) Income		11.109	5.537
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.773.299	-1.642.629
PROFIT (LOSS)		-3.773.299	-1.642.629
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-3.773.299	-1.642.629
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		27.802	1.565
Gains (Losses) on Remeasurements of Defined Benefit Plans		37.070	2.087
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-9.268	-522
Deferred Tax (Expense) Income		-9.268	-522
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		27.802	1.565
TOTAL COMPREHENSIVE INCOME (LOSS)		-3.745.497	-1.641.064
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-3.745.497	-1.641.064

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-6.182	-533.149
Profit (Loss)		-3.773.299	-1.642.629
Profit (Loss) from Continuing Operations		-3.773.299	-1.642.629
Adjustments to Reconcile Profit (Loss)		2.473.083	-158.416
Adjustments for provisions		30.802	27.285
Adjustments for (Reversal of) Provisions Related with Employee Benefits		30.802	27.285
Adjustments for fair value losses (gains)	[4]	2.449.982	-180.393
Adjustments for Fair Value Losses (Gains) of Financial Assets		2.449.982	-180.393
Adjustments for Tax (Income) Expenses	[8]	-7.701	-5.308
Changes in Working Capital		1.220.327	421.101
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[7]	20.096	-75.873
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		20.096	-75.873
Adjustments for increase (decrease) in trade accounts payable	[5]	-198.396	39.084
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-198.396	39.084
Adjustments for increase (decrease) in other operating payables	[7]	1.398.627	457.890
Increase (Decrease) in Other Operating Payables to Related Parties		1.324.974	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		73.653	457.890
Cash Flows from (used in) Operations		-79.889	-1.379.944
Inflation Effect On Operating Activities		73.707	846.795
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-6.182	-533.149
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-6.182	-533.149
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	751.360	7.132.299
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-73.707	-846.795
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		671.471	5.752.355

Previous Period 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		15.000.000	10.338.801	0	0					-3.597.951	-3.597.951	21.740.850		21.740.850	
	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										-3.597.951	3.597.951	0	0	0	
	Total Comprehensive Income (Loss)	[14]				1.565	1.565					-1.642.629	-1.642.629	-1.641.064		-1.641.064
	Profit (loss)					1.565	1.565					-1.642.629	-1.642.629	-1.641.064		-1.641.064
	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		15.000.000	10.338.801	1.565	1.565					-3.597.951	-1.642.629	-5.240.580	20.099.786		20.099.786
	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		15.000.000	10.338.801	533	533					-3.597.951	-11.424.222	-15.022.173	10.317.161		10.317.161
	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										-11.424.222	11.424.222	0	0		0
	Total Comprehensive Income (Loss)	[14]			27.802	27.802						-3.773.299	-3.773.299	-3.745.497		-3.745.497
	Profit (loss)				27.802	27.802						-3.773.299	-3.773.299	-3.745.497		-3.745.497
	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 01.01.2025 - 31.03.2025														
	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													
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	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		15.000.000	10.338.801		28.335	28.335			-15.022.173	-3.773.299	-18.795.472	6.571.664	6.571.664