Date and time of publication on KAP: 13.08.2026 19:25:04
https://www.kap.org.tr/en/Bildirim/1649553

KAMUYU AYDINLATMA PLATFORMU

İDEALİST GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM TAM SET FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

İDEALİST GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ ANONİM ŞİRKETİ Yönetim Kurulu'na

1. Giriş

İDEALİST GAYRİMENKUL VE GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ ANONİM ŞİRKETİ'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, işletmenin 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 şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

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

13 Ağustos 2026

ALİ OSMAN EFLATUN

Sorumlu Denetçi

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacus

Ankara,

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]	23.319.510	29.954.566
Financial Investments		26.985.000	22.503.918
Financial Assets at Fair Value Through Profit or Loss	[4]	26.985.000	22.503.918
Financial Assets Held For Trading	[4]	26.985.000	22.503.918
Other Receivables	[7]	64.393	75.829
Other Receivables Due From Unrelated Parties	[7]	64.393	75.829
Current Tax Assets	[8]	1.069.945	356.228
Other current assets	[10]	268.143	315.765
Other Current Assets Due From Related Parties			54.052
Other Current Assets Due From Unrelated Parties		268.143	261.713
SUB-TOTAL		**51.706.991**	**53.206.306**
Total current assets		**51.706.991**	**53.206.306**
NON-CURRENT ASSETS			
Deferred Tax Asset	[8]	58.343	55.740
Total non-current assets		**58.343**	**55.740**
Total assets		**51.765.334**	**53.262.046**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		103.786	225.985
Trade Payables to Unrelated Parties	[5]	103.786	225.985
Employee Benefit Obligations	[6]	1.042.646	1.605.790
Other Payables			11.775.991
Other Payables to Related Parties	[7]		11.775.991
Current provisions		66.375	35.427
Current provisions for employee benefits	[9]	66.375	35.427
Other Current Liabilities		73.079	103.266
Other Current Liabilities to Unrelated Parties	[10]	73.079	103.266
SUB-TOTAL		**1.285.886**	**13.746.459**
Total current liabilities		**1.285.886**	**13.746.459**
NON-CURRENT LIABILITIES			
Non-current provisions		146.173	351.432
Non-current provisions for employee benefits	[9]	146.173	351.432
Total non-current liabilities		**146.173**	**351.432**
Total liabilities		**1.432.059**	**14.097.891**
EQUITY			
Equity attributable to owners of parent		50.333.275	39.164.155
Issued capital	[12]	50.000.000	40.000.000
Inflation Adjustments on Capital	[13]	24.925.995	24.925.995
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		209.907	56.358
Gains (Losses) on Revaluation and Remeasurement		209.907	56.358
Gains (Losses) on Remeasurements of Defined Benefit Plans	[14]	209.907	56.358
Prior Years' Profits or Losses	[15]	-25.818.198	-21.037.977
Current Period Net Profit Or Loss		1.015.571	-4.780.221
Total equity		**50.333.275**	**39.164.155**
Total Liabilities and Equity		**51.765.334**	**53.262.046**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
GROSS PROFIT (LOSS)		0			
General Administrative Expenses	[16]	-4.906.512	-5.164.732	-2.058.259	-2.931.063
Research and development expense	[17]	-832.772	0	-466.946	410.267
Other Income from Operating Activities	[18]	52.443	96.768	35.633	53.075
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-5.686.841	-5.067.964	-2.489.572	-2.467.721
Investment Activity Income	[19]	13.160.000	0	13.160.000	0
Investment Activity Expenses	[19]	-5.285.000	-1.109.729	-8.318.830	360.756
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.188.159	-6.177.693	2.351.598	-2.106.965
Finance income	[20]	4.625.454	391.954	2.206.593	294.749
Finance costs	[20]	-6.735	-43.649	-3.318	-21.908
Gains (losses) on net monetary position	[21]	-5.845.093	-2.047.602	-2.286.972	-742.947
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		961.785	-7.876.990	2.267.901	-2.577.071
Tax (Expense) Income, Continuing Operations		53.786	-11.964	7.695	-27.522
Deferred Tax (Expense) Income		53.786	-11.964	7.695	-27.522
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.015.571	-7.888.954	2.275.596	-2.604.593
PROFIT (LOSS)		1.015.571	-7.888.954	2.275.596	-2.604.593
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.015.571	-7.888.954	2.275.596	-2.604.593
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		153.549	39.783	-92	3.399
Gains (Losses) on Remeasurements of Defined Benefit Plans	[14]	204.732	53.044	-123	4.531
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[14]	-51.183	-13.261	31	-1.132
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**153.549**	**39.783**	**-92**	**3.399**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.169.120**	**-7.849.171**	**2.275.504**	**-2.601.194**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		1.169.120	-7.849.171	2.275.504	-2.601.194

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		**117.946**	**-2.056.261**
Profit (Loss)		1.015.571	-7.888.954
Profit (Loss) from Continuing Operations		1.015.571	-7.888.954
Adjustments to Reconcile Profit (Loss)		**4.953.646**	**1.860.320**
Adjustments for provisions	[9]	19.088	100.420
Adjustments for (Reversal of) Provisions Related with Employee Benefits		19.088	100.420
Adjustments for Tax (Income) Expenses	[8]	-42.453	19.425
Adjustments Related to Gain and Losses on Net Monetary Position	[21]	4.977.011	1.740.475
Changes in Working Capital		**-5.137.554**	**3.985.734**
Decrease (Increase) in Financial Investments	[4]	-4.481.082	4.174.380
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[7]	11.436	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		11.436	0
Adjustments for increase (decrease) in other operating payables	[7]	-697.215	-214.881
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-697.215	-214.881
Other Adjustments for Other Increase (Decrease) in Working Capital		29.307	26.235
Cash Flows from (used in) Operations		**831.663**	**-2.042.900**
Income taxes refund (paid)	[8]	-713.717	-13.361
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.775.991**	**3.710.822**
Proceeds from Issuing Shares or Other Equity Instruments		10.000.000	0
Proceeds from issuing shares	[13]	10.000.000	0
Increase in Other Payables to Related Parties	[7]	0	3.710.822
Decrease in Other Payables to Related Parties	[7]	-11.775.991	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.658.045	1.654.561
Net increase (decrease) in cash and cash equivalents		-1.658.045	1.654.561
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	**29.954.566**	**1.052.251**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.977.011	-1.740.475
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**23.319.510**	**966.337**

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	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		**15.000.000**	**20.486.020**	**746**			**-5.038.795**	**-15.999.183**				**14.448.788**
	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							-15.999.183	15.999.183				
	Total Comprehensive Income (Loss)				39.783				-7.888.954				-7.849.171
	Profit (loss)								-7.888.954				-7.888.954
	Other Comprehensive Income (Loss)	[14]			39.783								39.783
	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**	**20.486.020**	**40.529**			**-21.037.978**	**-7.888.954**	**-28.926.932**	**6.599.617**		**6.599.617**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**40.000.000**	**24.925.995**	**56.358**			**-21.037.977**	**-4.780.221**				**39.164.155**
	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							-4.780.221	4.780.221				
	Total Comprehensive Income (Loss)				153.549				1.015.571				1.169.120
	Profit (loss)								1.015.571				1.015.571
	Other Comprehensive Income (Loss)				153.549								153.549
	Issue of equity		10.000.000										10.000.000
	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		**50.000.000**	**24.925.995**	**209.907**			**-25.818.198**	**1.015.571**	**-24.802.627**	**50.333.275**		**50.333.275**