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KAMUYU AYDINLATMA PLATFORMU

ERA CAPİTAL 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	VARLIK GLOBAL BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Era Capital Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. Genel Kurulu'na

Giriş

Era Capital Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve özet diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile 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 Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14 Ağustos 2026

Varlık Global Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

(Member of INPACT International)

Onur Tala

Sorumlu Denetçi

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	70.961	3.813
Financial Investments	4	23.670.069	27.100.108
Other Financial Investments	4	23.670.069	27.100.108
Trade Receivables	5-6	13.863.138	14.503.802
Trade Receivables Due From Related Parties	5-6	13.113.978	13.653.387
Trade Receivables Due From Unrelated Parties	6	749.160	850.415
Other Receivables	5-7	1.750.636	4.804.206
Other Receivables Due From Related Parties	5-7	1.128.357	4.161.768
Other Receivables Due From Unrelated Parties	7	622.279	642.438
Prepayments	8	41.166.541	5.548.171
Prepayments to Unrelated Parties	8	41.166.541	5.548.171
Current Tax Assets	21	1.128.330	1.061.302
Other current assets	14	0	47.317
Other Current Assets Due From Unrelated Parties	14	0	47.317
SUB-TOTAL		**81.649.675**	**53.068.719**
Total current assets		**81.649.675**	**53.068.719**
NON-CURRENT ASSETS			
Financial Investments	4	0	4.406.208
Other Financial Investments	4	0	4.406.208
Right of Use Assets	10	2.218.265	1.502.444
Deferred Tax Asset	21	260.143	388.747
Total non-current assets		**2.478.408**	**6.297.399**
Total assets		**84.128.083**	**59.366.118**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	890.003	762.816
Current Borrowings From Related Parties	11	890.003	762.816
Lease Liabilities	11	857.785	735.944
Other short-term borrowings	11	32.218	26.872
Trade Payables	5-6	2.315.765	2.151.160
Trade Payables to Unrelated Parties	5-6	2.315.765	2.151.160
Employee Benefit Obligations	12	1.892.648	1.433.982
Other Payables	5-7	1.920.303	3.232.551
Other Payables to Related Parties	5-7	763.889	1.891.239
Other Payables to Unrelated Parties	7	1.156.414	1.341.312
Deferred Income Other Than Contract Liabilities	8	128.535	1.577.364
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	128.535	1.577.364
Current provisions	13	479.070	2.684.990
Current provisions for employee benefits	13	479.070	819.617
Other current provisions	13	0	1.865.373
Other Current Liabilities	14	16.566	17.886
Other Current Liabilities to Unrelated Parties	14	16.566	17.886
SUB-TOTAL		**7.642.890**	**11.860.749**
Total current liabilities		**7.642.890**	**11.860.749**
NON-CURRENT LIABILITIES			
Long Term Borrowings	11	1.377.057	710.574
Long Term Borrowings From Related Parties	11	1.377.057	710.574
Lease Liabilities	11	1.377.057	710.574
Non-current provisions	13	365.957	267.056
Non-current provisions for employee benefits	13	365.957	267.056
Total non-current liabilities		**1.743.014**	**977.630**
Total liabilities		**9.385.904**	**12.838.379**
EQUITY			
Equity attributable to owners of parent		74.742.179	46.527.739
Issued capital	15	37.500.000	15.000.000
Inflation Adjustments on Capital	15	58.023.089	46.630.882

Share Premium (Discount)		34.476.429	34.476.429
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-487.266	-203.646
Gains (Losses) on Revaluation and Remeasurement		-487.266	-203.646
Gains (Losses) on Remeasurements of Defined Benefit Plans		-487.266	-203.646
Restricted Reserves Appropriated From Profits		44.899.960	40.173.840
Other Restricted Profit Reserves		44.899.960	40.173.840
Prior Years' Profits or Losses		-89.320.639	-77.986.866
Current Period Net Profit Or Loss		-10.349.394	-11.562.900
Total equity		**74.742.179**	**46.527.739**
Total Liabilities and Equity		**84.128.083**	**59.366.118**

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	16	4.303.731	9.299.798	2.857.535	2.185.271
Cost of sales	16	0	-5.448.259	0	-276.099
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.303.731	3.851.539	2.857.535	1.909.172
GROSS PROFIT (LOSS)		4.303.731	3.851.539	2.857.535	1.909.172
General Administrative Expenses	17	-9.075.093	-7.846.507	-4.508.025	-4.035.730
Other Income from Operating Activities	18	1.666.369	170.675	1.666.368	-34.687
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-3.104.993	-3.824.293	15.878	-2.161.245
Investment Activity Income	19	5.050	0	-205	0
Investment Activity Expenses	19	0	-29.510	665.693	-29.510
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-3.099.943	-3.853.803	681.366	-2.190.755
Finance income	20	1.625.897	2.264.018	820.536	2.264.018
Finance costs	20	-1.399.526	-279.328	-1.174.538	-117.528
Gains (losses) on net monetary position	2	-7.225.667	-6.067.463	-2.594.829	-2.188.749
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.099.239	-7.936.576	-2.267.465	-2.233.014
Tax (Expense) Income, Continuing Operations	21	-250.155	-63.379	-721.092	80.044
Deferred Tax (Expense) Income	21	-250.155	-63.379	-721.092	80.044
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.349.394	-7.999.955	-2.988.557	-2.152.970
PROFIT (LOSS)		-10.349.394	-7.999.955	-2.988.557	-2.152.970
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-10.349.394	-7.999.955	-2.988.557	-2.152.970
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		-283.620	-12.481	31.190	-53.211
Gains (Losses) on Remeasurements of Defined Benefit Plans		-405.171	-17.830	44.558	-76.015
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	21	121.551	5.349	-13.368	22.804
Taxes Relating to Remeasurements of Defined Benefit Plans	21	121.551	5.349	-13.368	22.804
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-283.620**	**-12.481**	**31.190**	**-53.211**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-10.633.014**	**-8.012.436**	**-2.957.367**	**-2.206.181**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-10.633.014	-8.012.436	-2.957.367	-2.206.181

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		**-43.369.246**	**-21.020.772**
Profit (Loss)		-10.349.394	-7.999.955
Profit (Loss) from Discontinued Operations		-10.349.394	-7.999.955
Adjustments to Reconcile Profit (Loss)		**3.540.710**	**3.553.682**
Adjustments for depreciation and amortisation expense	9-10	116.751	517.843
Adjustments for provisions		-2.016.498	328.621
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	-151.125	328.621
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	-1.865.373	0
Adjustments for Interest (Income) Expenses		0	-2.250.947
Adjustments for Interest Income		0	-2.250.947
Adjustments for Tax (Income) Expenses		191.526	63.379
Adjustments Related to Gain and Losses on Net Monetary Position		5.248.931	4.894.786
Changes in Working Capital		**-36.105.145**	**-15.462.549**
Decrease (Increase) in Financial Investments		-657.051	-11.845.928
Adjustments for decrease (increase) in trade accounts receivable		1.486.691	-5.641.809
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.513.691	-5.867.239
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-27.000	225.430
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-704.385	2.971.991
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-704.385	2.971.991
Adjustments for increase (decrease) in trade accounts payable		-638.319	2.431.292
Increase (Decrease) in Trade Accounts Payables to Related Parties		-1.127.350	2.022.930
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		489.031	408.362
Increase (Decrease) in Employee Benefit Liabilities		715.207	202.179
Adjustments for increase (decrease) in other operating payables		302.617	1.061.893
Increase (Decrease) in Other Operating Payables to Unrelated Parties		302.617	1.061.893
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.210.940	-644.342
Other Adjustments for Other Increase (Decrease) in Working Capital		-35.398.965	-3.997.825
Increase (Decrease) in Other Payables Related with Operations		-35.398.965	-3.997.825
Cash Flows from (used in) Operations		**-42.913.829**	**-19.908.822**
Income taxes refund (paid)		0	-889.974
Other inflows (outflows) of cash		-455.417	-221.976
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**3.573.636**	**691.236**
Other inflows (outflows) of cash		3.573.636	691.236
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**39.863.333**	**21.599.753**
Proceeds from borrowings		1.015.879	374.206
Proceeds from Other Financial Borrowings		1.015.879	374.206
Interest Received		0	2.250.947
Other inflows (outflows) of cash		38.847.454	18.974.600
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		67.723	1.270.217
Net increase (decrease) in cash and cash equivalents		67.723	1.270.217
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**3.813**	**244.948**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-575	-35.005
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**70.961**	**1.480.160**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Previous Period 01.01.2025 - 30.06.2025

	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other reserves [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**15.000.000**	**46.630.882**	**34.476.429**	**-185.778**			**18.118.172**	**-83.086.053**	**5.099.186**	**36.052.838**		**36.052.838**
Adjustments Related to Accounting Policy Changes													0
Adjustments Related to Required Changes in Accounting Policies													0
Adjustments Related to Voluntary Changes in Accounting Policies													0
Adjustments Related to Errors													0
Other Restatements													0
Restated Balances													0
Transfers									5.099.186	-5.099.186	0		0
Total Comprehensive Income (Loss)					-12.481					-7.999.955	-8.012.436		-8.012.436
Profit (loss)										-7.999.955	-7.999.955		-7.999.955
Other Comprehensive Income (Loss)					-12.481						-12.481		-12.481
Issue of equity													0
Capital Decrease													0
Capital Advance													0
Effect of Merger or Liquidation or Division													0
Effects of Business Combinations Under Common Control													0
Advance Dividend Payments													0
Dividends Paid													0
Decrease through Other Distributions to Owners													0
Increase (Decrease) through Treasury Share Transactions													0
Increase (Decrease) through Share-Based Payment Transactions													0
Acquisition or Disposal of a Subsidiary													0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
Transactions with noncontrolling shareholders													0
Increase through Other Contributions by Owners													0
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													0
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													0
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													0
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													0
Increase (decrease) through other changes, equity													0
Equity at end of period		**15.000.000**	**46.630.882**	**34.476.429**	**-198.259**			**18.118.172**	**-77.986.867**	**-7.999.955**	**28.040.402**		**28.040.402**

	Footnote Reference	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other reserves [member]	Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**15.000.000**	**46.630.882**	**34.476.429**	**-203.646**			**40.173.840**	**-77.986.866**	**-11.562.900**	**46.527.739**		**46.527.739**
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									-11.562.900	11.562.900			
Total Comprehensive Income (Loss)					-283.620					-10.349.394	-10.633.014		-10.633.014
Profit (loss)										-10.349.394	-10.349.394		-10.349.394
Other Comprehensive Income (Loss)					-283.620						-283.620		-283.620
Issue of equity		22.500.000	11.392.207					-33.104.008			788.199		788.199
Capital Decrease													
Capital Advance								37.830.128			37.830.128		37.830.128
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									229.127		229.127		229.127
	Equity at end of period		**37.500.000**	**58.023.089**	**34.476.429**	**-487.266**			**44.899.960**	**-89.320.639**	**-10.349.394**	**74.742.179**		**74.742.179**