Date and time of publication on KAP: 27.10.2026 14:18:45
https://www.kap.org.tr/en/Bildirim/1687981

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	3.990.340	4.025
Financial Investments	4	30.995.241	28.608.173
Other Financial Investments	4	30.995.241	28.608.173
Trade Receivables		26.921.154	15.310.909
Trade Receivables Due From Related Parties	5-6	26.175.994	14.413.170
Trade Receivables Due From Unrelated Parties	6	745.160	897.739
Other Receivables		5.597.847	5.071.550
Other Receivables Due From Related Parties	5-7	4.989.335	4.393.362
Other Receivables Due From Unrelated Parties	7	608.512	678.188
Prepayments		37.680.435	5.856.915
Prepayments to Unrelated Parties	8	37.680.435	5.856.915
Current Tax Assets	21	1.208.090	1.120.361
Other current assets		0	49.950
Other Current Assets Due From Unrelated Parties	14	0	49.950
SUB-TOTAL		**106.393.107**	**56.021.883**
Total current assets		**106.393.107**	**56.021.883**
NON-CURRENT ASSETS			
Financial Investments	4	0	4.651.405
Other Financial Investments	4	0	4.651.405
Right of Use Assets	10	2.218.450	1.586.052
Deferred Tax Asset	21	0	410.380
Total non-current assets		**2.218.450**	**6.647.837**
Total assets		**108.611.557**	**62.669.720**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		879.011	805.265
Current Borrowings From Related Parties		879.011	805.265
Lease Liabilities	11	857.786	776.898
Other short-term borrowings	11	21.225	28.367
Trade Payables		4.981.318	2.270.868
Trade Payables to Unrelated Parties	6	4.981.318	2.270.868
Employee Benefit Obligations	12	784.052	1.513.781
Other Payables		682.528	3.412.437
Other Payables to Related Parties	5-7	68.289	1.996.483
Other Payables to Unrelated Parties	7	614.239	1.415.954
Deferred Income Other Than Contract Liabilities		112.311	1.665.142
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	112.311	1.665.142
Current provisions		420.160	2.834.405
Current provisions for employee benefits	13	420.160	865.227
Other current provisions	13		1.969.178
Other Current Liabilities		1.772.611	19.027
Other Current Liabilities to Unrelated Parties	14	1.772.611	19.027
SUB-TOTAL		**9.631.991**	**12.520.925**
Total current liabilities		**9.631.991**	**12.520.925**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.334.698	750.116
Long Term Borrowings From Related Parties		1.334.698	750.116
Lease Liabilities		1.334.698	750.116
Non-current provisions		429.810	281.917
Non-current provisions for employee benefits	13	429.810	281.917
Deferred Tax Liabilities	21	2.631.149	
Other non-current liabilities		324.911	
Other Non-current Liabilities to Unrelated Parties	14	324.911	
Total non-current liabilities		**4.720.568**	**1.032.033**
Total liabilities		**14.352.559**	**13.552.958**
EQUITY			

Equity attributable to owners of parent		94.258.998	49.116.762
Issued capital	15	75.000.000	15.000.000
Inflation Adjustments on Capital	15	67.440.357	50.060.513
Share Premium (Discount)		36.394.821	36.394.821
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-529.269	-214.978
Gains (Losses) on Revaluation and Remeasurement		-529.269	-214.978
Increases (Decreases) on Revaluation of Right-of-use assets		-529.269	-214.978
Other reserves		8.304.204	42.409.431
Prior Years' Profits or Losses		-94.291.151	-82.326.673
Current Period Net Profit Or Loss		1.940.036	-12.206.352
Total equity		**94.258.998**	**49.116.762**
Total Liabilities and Equity		**108.611.557**	**62.669.720**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		33.837.627	12.313.568	29.294.420	2.496.294
Cost of sales			-5.751.416		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		33.837.627	6.562.152	29.294.420	2.496.294
GROSS PROFIT (LOSS)		33.837.627	6.562.152	29.294.420	2.496.294
General Administrative Expenses		-19.138.820	-12.703.183	-9.539.483	-4.420.067
Other Income from Operating Activities		1.707.744	180.238	-51.348	66
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.406.551	-5.960.793	19.703.589	-1.923.707
Investment Activity Income		5.175			
Investment Activity Expenses			-449.451		-418.299
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		16.411.726	-6.410.244	19.703.589	-2.342.006
Finance income		2.933.560	3.338.453	1.217.192	948.457
Finance costs		-1.895.214	-381.496	-417.813	-86.625
Gains (losses) on net monetary position		-12.333.811	-7.561.361	-5.150.931	-1.156.282
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.116.261	-11.014.648	15.352.037	-2.636.456
Tax (Expense) Income, Continuing Operations		-3.176.225	302.067	-2.917.515	368.973
Deferred Tax (Expense) Income		-3.176.225	302.067	-2.917.515	368.973
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.940.036	-10.712.581	12.434.522	-2.267.483
PROFIT (LOSS)		1.940.036	-10.712.581	12.434.522	-2.267.483
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		1.940.036	-10.712.581	12.434.522	-2.267.483
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		-314.291	-32.033	16.663	-18.858
Gains (Losses) on Remeasurements of Defined Benefit Plans		-448.987	-45.762	23.804	-26.940
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		134.696	13.729	-7.141	8.082
Taxes Relating to Remeasurements of Defined Benefit Plans		134.696	13.729	-7.141	8.082
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-314.291**	**-32.033**	**16.663**	**-18.858**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.625.745**	**-10.744.614**	**12.451.185**	**-2.286.341**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		1.625.745	-10.744.614	12.451.185	-2.286.341

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-44.264.429**	**-23.407.489**
Profit (Loss)		1.940.036	-10.712.581
Profit (Loss) from Discontinued Operations		1.940.036	-10.712.581
Adjustments to Reconcile Profit (Loss)		**8.323.333**	**4.699.964**
Adjustments for depreciation and amortisation expense		246.495	763.669
Adjustments for provisions		-2.204.785	391.478
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-235.607	391.478
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-1.969.178	
Adjustments for Interest (Income) Expenses		0	-3.338.453
Adjustments for Interest Income		0	-3.338.453
Adjustments for Tax (Income) Expenses		3.095.963	-302.067
Adjustments Related to Gain and Losses on Net Monetary Position		7.185.660	7.185.337
Changes in Working Capital		**-53.805.714**	**-16.151.968**
Decrease (Increase) in Financial Investments		-7.982.223	-11.598.343
Adjustments for decrease (increase) in trade accounts receivable		-15.200.709	-4.551.870
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-23.000	64.863
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-15.177.709	-4.616.733
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-922.212	2.835.154
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-922.212	2.835.154
Adjustments for increase (decrease) in trade accounts payable		1.226.390	2.677.908
Increase (Decrease) in Trade Accounts Payables to Related Parties		-1.928.194	1.986.424
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.154.584	691.484
Increase (Decrease) in Employee Benefit Liabilities		-378.528	231.491
Adjustments for increase (decrease) in other operating payables		-134.314	730.640
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-134.314	730.640
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.227.164	174.106
Other Adjustments for Other Increase (Decrease) in Working Capital		-29.186.954	-6.651.054
Increase (Decrease) in Other Payables Related with Operations		-29.186.954	-6.651.054
Cash Flows from (used in) Operations		**-43.542.345**	**-22.164.585**
Income taxes refund (paid)			-1.024.935
Other inflows (outflows) of cash		-722.084	-217.969
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**3.772.512**	**-2.336.901**
Other inflows (outflows) of cash		3.772.512	-2.336.901
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**44.479.019**	**25.539.926**
Proceeds from Capital Advances		42.442.556	22.562.625
Proceeds from borrowings		964.122	
Proceeds from Other Financial Borrowings		964.122	
Repayments of borrowings		-1.594	-361.152
Cash Outflows from Other Financial Liabilities		-1.594	-361.152
Interest Received			3.338.453
Other inflows (outflows) of cash		1.073.935	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.987.102	-204.464
Net increase (decrease) in cash and cash equivalents		3.987.102	-204.464
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**4.025**	**258.578**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-787	-52.424
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**3.990.340**	**1.690**

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		Other reserves [member]	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								
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**15.000.000**	**50.060.513**	**36.394.821**	**-196.116**			**19.126.410**	**-87.709.619**	**5.382.946**	**38.058.955**		**38.058.955**
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									5.382.946	-5.382.946			
Total Comprehensive Income (Loss)					-32.033					-10.712.581	-10.744.614		-10.744.614
Profit (loss)										-10.712.581	-10.712.581		-10.712.581
Other Comprehensive Income (Loss)					-32.033						-32.033		-32.033
Issue of equity													
Capital Decrease													
Capital Advance								22.562.625			22.562.625		22.562.625
Effect of Merger or Liquidation or Division													0
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**	**50.060.513**	**36.394.821**	**-228.149**			**41.689.035**	**-82.326.673**	**-10.712.581**	**49.876.966**		**49.876.966**

Previous Period
01.01.2025 - 30.09.2025

		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		Other reserves [member]	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								
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**15.000.000**	**50.060.513**	**36.394.821**	**-228.149**			**42.409.431**	**-82.326.673**	**-12.206.352**	**49.116.762**		**49.116.762**
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									-12.206.352	12.206.352			
Total Comprehensive Income (Loss)					-314.291					1.940.036	1.625.745		1.625.745
Profit (loss)										1.940.036	1.940.036		1.940.036
Other Comprehensive Income (Loss)					-314.291						-314.291		-314.291
Issue of equity		60.000.000	17.379.844					-76.547.783			832.061		832.061
Capital Decrease													
Capital Advance								42.442.556			42.442.556		42.442.556
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Current Period 01.01.2026 - 30.09.2026															
	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									241.874		241.874		241.874	
	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		**75.000.000**	**67.440.357**	**36.394.821**	**-529.269**			**8.304.204**	**-94.291.151**	**1.940.036**	**94.258.998**		**94.258.998**	