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KAMUYU AYDINLATMA PLATFORMU

İDEALİST 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]	22.403.227	31.622.581
Financial Investments		10.710.000	23.757.045
Financial Assets at Fair Value Through Profit or Loss		10.710.000	23.757.045
Financial Assets Held For Trading		10.710.000	23.757.045
Other Receivables	[7]	64.393	80.052
Other Receivables Due From Unrelated Parties		64.393	80.052
Current Tax Assets	[8]	1.320.147	376.065
Other current assets	[10]	268.143	333.349
Other Current Assets Due From Related Parties		0	57.062
Other Current Assets Due From Unrelated Parties		268.143	276.287
SUB-TOTAL		**34.765.910**	**56.169.092**
Total current assets		**34.765.910**	**56.169.092**
NON-CURRENT ASSETS			
Deferred Tax Asset	[8]	829.091	58.844
Total non-current assets		**829.091**	**58.844**
Total assets		**35.595.001**	**56.227.936**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	[5]	103.786	238.569
Trade Payables to Unrelated Parties		103.786	238.569
Employee Benefit Obligations	[6]	917.634	1.695.208
Other Payables	[7]	0	12.431.735
Other Payables to Unrelated Parties			12.431.735
Current provisions	[9]	39.668	37.400
Current provisions for employee benefits		39.668	37.400
Other Current Liabilities	[10]	58.759	109.016
Other Current Liabilities to Unrelated Parties		58.759	109.016
SUB-TOTAL		**1.119.847**	**14.511.928**
Total current liabilities		**1.119.847**	**14.511.928**
NON-CURRENT LIABILITIES			
Non-current provisions	[9]	180.864	371.002
Non-current provisions for employee benefits		180.864	371.002
Total non-current liabilities		**180.864**	**371.002**
Total liabilities		**1.300.711**	**14.882.930**
EQUITY			
Equity attributable to owners of parent		34.294.290	41.345.006
Issued capital	[12]	50.000.000	40.000.000
Inflation Adjustments on Capital	[13]	31.411.686	28.541.389
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[14]	205.250	59.495
Gains (Losses) on Revaluation and Remeasurement		205.250	59.495
Gains (Losses) on Remeasurements of Defined Benefit Plans		205.250	59.495
Prior Years' Profits or Losses		-27.255.878	-22.209.473
Current Period Net Profit Or Loss	[15]	-20.066.768	-5.046.405
Total equity		**34.294.290**	**41.345.006**
Total Liabilities and Equity		**35.595.001**	**56.227.936**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
GROSS PROFIT (LOSS)		0	0	0	
General Administrative Expenses	[16]	-6.783.516	-6.770.427	-1.603.786	-1.318.097
Research and development expense	[17]	-1.274.890	-1.408.786	-395.745	-1.408.786
Other Income from Operating Activities	[18]	71.266	157.160	15.903	55.003
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-7.987.140	-8.022.053	-1.983.628	-2.671.880
Investment Activity Income	[19]	0	7.060.645	-13.892.813	7.060.645
Investment Activity Expenses	[19]	-8.400.000	-113.515	-2.820.706	1.058.010
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-16.387.140	-1.074.923	-18.697.147	5.446.775
Finance income	[20]	6.340.838	321.711	1.457.816	-92.069
Finance costs	[20]	-26.736	-138.730	-19.626	-92.650
Gains (losses) on net monetary position	[21]	-10.816.441	-2.456.923	-4.645.865	-295.303
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-20.889.479	-3.348.865	-21.904.822	4.966.753
Tax (Expense) Income, Continuing Operations		822.711	4.993	765.930	17.623
Deferred Tax (Expense) Income		822.711	4.993	765.930	17.623
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-20.066.768	-3.343.872	-21.138.892	4.984.376
PROFIT (LOSS)		-20.066.768	-3.343.872	-21.138.892	4.984.376
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-20.066.768	-3.343.872	-21.138.892	4.984.376
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		145.755	34.283	-7.794	-5.500
Gains (Losses) on Remeasurements of Defined Benefit Plans	[14]	194.339	45.780	-10.393	-7.264
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[14]	-48.584	-11.497	2.599	1.764
Deferred Tax (Expense) Income		-48.584	-11.497	2.599	1.764
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**145.755**	**34.283**	**-7.794**	**-5.500**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-19.921.013**	**-3.309.589**	**-21.146.686**	**4.978.876**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-19.921.013	-3.309.589	-21.146.686	4.978.876

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		**-2.685.543**	**-2.543.972**
Profit (Loss)		-20.066.768	-3.343.872
Profit (Loss) from Continuing Operations		-20.066.768	-3.343.872
Adjustments to Reconcile Profit (Loss)		**6.157.743**	**3.382.928**
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		4.201	246.933
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.201	246.933
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		-818.831	-4.939
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		6.972.373	3.140.934
Changes in Working Capital		**12.167.564**	**-2.643.157**
Decrease (Increase) in Financial Investments		13.047.045	-2.357.365
Adjustments for decrease (increase) in trade accounts receivable		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		15.659	-83.538
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		15.659	-83.538
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable		0	0
Increase (Decrease) in Employee Benefit Liabilities		2.268	
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-843.358	-228.686
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-843.358	-228.686
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		0	-24.000
Other Adjustments for Other Increase (Decrease) in Working Capital		-54.050	50.432
Decrease (Increase) in Other Assets Related with Operations		65.206	73.318
Increase (Decrease) in Other Payables Related with Operations		-119.256	-22.886
Cash Flows from (used in) Operations		**-1.741.461**	**-2.604.101**
Income taxes refund (paid)		-944.082	60.129
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**438.562**	**32.801.943**
Proceeds from Issuing Shares or Other Equity Instruments		12.870.297	32.432.909
Proceeds from issuing shares		12.870.297	32.432.909
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		0	0
Increase in Other Payables to Related Parties		0	369.034
Decrease in Other Payables to Related Parties		-12.431.735	0

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.246.981	30.257.971
Net increase (decrease) in cash and cash equivalents		-2.246.981	30.257.971
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**31.622.581**	**1.110.845**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.972.373	-3.140.934
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**22.403.227**	**28.227.882**

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]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss		
Previous Period 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**											
	Statement of changes in equity [line items]											
	Equity at beginning of period		**15.000.000**	**22.462.054**	**787**				**-5.319.378**	**-16.890.096**	**15.253.367**	**15.253.367**
	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								-16.890.096	16.890.096		
	Total Comprehensive Income (Loss)				34.283					-3.343.872	-3.309.589	-3.309.589
	Profit (loss)									-3.343.872	-3.343.872	-3.343.872
	Other Comprehensive Income (Loss)				34.283						34.283	34.283
	Issue of equity		25.000.000	7.432.909							32.432.909	32.432.909
	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		**40.000.000**	**29.894.963**	**35.070**				**-22.209.474**	**-3.343.872**	**44.376.687**	**44.376.687**
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		**40.000.000**	**28.541.389**	**59.495**				**-22.209.473**	**-5.046.405**	**41.345.006**	**41.345.006**
	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								-5.046.405	5.046.405		
	Total Comprehensive Income (Loss)				145.755					-20.066.768	-19.921.013	-19.921.013
	Profit (loss)									-20.066.768	-20.066.768	-20.066.768
	Other Comprehensive Income (Loss)				145.755						145.755	145.755
	Issue of equity		10.000.000	2.870.297							12.870.297	12.870.297
	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 - 30.09.2026													
	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												
	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**	**31.411.686**	**205.250**			**-27.255.878**	**-20.066.768**	**34.294.290**		**34.294.290**	