



KAMUYU AYDINLATMA PLATFORMU

**TÜRKER PROJE GAYRİMENKUL VE YATIRIM GELİŞTİRME
A.Ş.
Financial Report
Unconsolidated
2022 - 2. 3 Monthly Notification**

General Information About Financial Statements

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi Genel Kurulu'na

Giriş

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin (Şirket) 30 Haziran 2022 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı" na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 Denetimine 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 oluşmaktadır. 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin, 30 Haziran 2022 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Metin ETKİN

Sorumlu Ortak Başkanetçi

İstanbul, 5 Ağustos 2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	14.876.997	15.444.949
Other Receivables	8	37.712	137.408
Other Receivables Due From Unrelated Parties	8	37.712	137.408
Prepayments	17	47.019	4.201
Prepayments to Unrelated Parties	17	47.019	4.201
Current Tax Assets	26	91.048	63.001
Other current assets	17	267.847	217.324
Other Current Assets Due From Unrelated Parties	17	267.847	217.324
SUB-TOTAL		15.320.623	15.866.883
Total current assets		15.320.623	15.866.883
NON-CURRENT ASSETS			
Other Receivables	8	41.914	32.686
Other Receivables Due From Unrelated Parties	8	41.914	32.686
Investment property	9	207.235.000	207.235.000
Property, plant and equipment	10	4.982	6.006
Fixtures and fittings	10	4.982	6.006
Right of Use Assets	11	155.843	0
Intangible assets and goodwill	12	1.529	1.834
Other intangible assets	12	1.529	1.834
Prepayments	17	154	379
Prepayments to Unrelated Parties	17	154	379
Total non-current assets		207.439.422	207.275.905
Total assets		222.760.045	223.142.788
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	52.615	0
Current Borrowings From Unrelated Parties	13	52.615	0
Lease Liabilities	13	52.615	0
Trade Payables	7	11.271	21.951
Trade Payables to Unrelated Parties	7	11.271	21.951
Employee Benefit Obligations	16	38.451	25.073
Other Payables	8	13.470	10.914
Other Payables to Unrelated Parties	8	13.470	10.914
SUB-TOTAL		115.807	57.938
Total current liabilities		115.807	57.938
NON-CURRENT LIABILITIES			
Long Term Borrowings	13	114.827	0
Long Term Borrowings From Unrelated Parties	13	114.827	0
Lease Liabilities	13	114.827	0
Non-current provisions	16	247.075	163.927
Non-current provisions for employee benefits	16	247.075	163.927
Deferred Tax Liabilities	26	40.240.028	40.381.173
Total non-current liabilities		40.601.930	40.545.100
Total liabilities		40.717.737	40.603.038
EQUITY			
Equity attributable to owners of parent		182.042.308	182.539.750
Issued capital	18	7.120.696	7.120.696
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16,18	125.824.069	125.892.795
Gains (Losses) on Revaluation and Remeasurement	16,18	125.824.069	125.892.795
Gains (Losses) on Remeasurements of Defined Benefit Plans	16,18	-84.072	-15.346
Other Revaluation Increases (Decreases)	18	125.908.141	125.908.141
Restricted Reserves Appropriated From Profits	18	694.627	680.957
Legal Reserves	18	694.627	680.957
Prior Years' Profits or Losses		48.831.632	17.956.582
Current Period Net Profit Or Loss	27	-428.716	30.888.720

Total equity		182.042.308	182.539.750
Total Liabilities and Equity		222.760.045	223.142.788

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	20, 21	-2.019.763	-1.035.442	-1.036.454	-506.685
Other Income from Operating Activities	22	75.388	44.006	23.563	20.693
Other Expenses from Operating Activities	22	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.944.375	-991.436	-1.012.891	-485.992
Investment Activity Income	23	0	0	0	0
Investment Activity Expenses	23	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.944.375	-991.436	-1.012.891	-485.992
Finance income	24	1.419.440	1.367.134	689.809	711.971
Finance costs	24	-27.744	-10.681	-13.107	-3.534
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-552.679	365.017	-336.189	222.445
Tax (Expense) Income, Continuing Operations		123.963	-19.581	75.171	2.517
Current Period Tax (Expense) Income	26	0	-26.635	56.881	-128
Deferred Tax (Expense) Income	26	123.963	7.054	18.290	2.645
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-428.716	345.436	-261.018	224.962
PROFIT (LOSS)		-428.716	345.436	-261.018	224.962
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-428.716	345.436	-261.018	224.962
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>	27	-0,00060000	0,00049000	-0,00037000	0,00032000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-68.726	-6.354	-27.321	-1.510
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-85.908	-7.943	-34.152	-1.887
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		17.182	1.589	6.831	377
Taxes Relating to Remeasurements of Defined Benefit Plans		17.182	1.589	6.831	377
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-68.726	-6.354	-27.321	-1.510
TOTAL COMPREHENSIVE INCOME (LOSS)		-497.442	339.082	-288.339	223.452
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-497.442	339.082	-288.339	223.452

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-428.716	345.436
Profit (Loss) from Continuing Operations		-428.716	345.436
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	10,11,12	32.497	24.680
Adjustments for provisions	16	-2.760	19.199
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	-2.760	19.199
Adjustments for Interest (Income) Expenses	24	-1.383.255	-1.353.811
Adjustments for Interest Income	24	-1.410.211	-1.363.722
Adjustments for interest expense	24	26.956	9.911
Adjustments for unrealised foreign exchange losses (gains)	24	-9.229	-3.412
Adjustments for Tax (Income) Expenses	26	-123.963	19.581
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7	0	-550
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	0	-550
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	99.697	-162.490
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	99.697	-162.490
Decrease (Increase) in Prepaid Expenses	17	-42.593	-25.264
Adjustments for increase (decrease) in trade accounts payable	7	-10.680	1.447
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-10.680	1.447
Increase (Decrease) in Employee Benefit Liabilities	16	13.378	-3.313
Adjustments for increase (decrease) in other operating payables	8	2.556	-1.240
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	2.556	-1.240
Other Adjustments for Other Increase (Decrease) in Working Capital	17,26	-78.570	139.809
Decrease (Increase) in Other Assets Related with Operations	17,26	-78.570	139.809
Cash Flows from (used in) Operations			
Income taxes refund (paid)	26	0	-26.635
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	10,11,12	-187.011	-3.307
Purchase of intangible assets	10,11,12	-187.011	-3.307
Interest received		1.511.717	1.315.521
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments of Lease Liabilities	13	167.442	-20.938
Interest paid	24	-26.956	-9.911
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-466.446	254.802
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	6	15.275.913	14.788.867
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	6	14.809.467	15.043.669

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	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		Restricted Reserves Appropriated From Profits (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			
Other Revaluation Increases (Decreases)										
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	18	7.120.696	125.897.103			680.957	12.540.079	5.407.503	151.655.338	151.655.338
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								5.407.503	-5.407.503	0
Total Comprehensive Income (Loss)			-6.355					345.436	339.081	339.081
Profit (loss)								345.436	345.436	345.436
Other Comprehensive Income (Loss)	16		-6.355						-6.355	-6.355
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	18	7.120.696	125.890.748			680.957	17.956.582	345.436	151.994.419	151.994.419
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	18	7.120.696	125.892.795			680.957	17.956.582	30.888.720	162.539.750	162.539.750
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						13.670	30.875.050	-30.888.720	0	0
Total Comprehensive Income (Loss)			-68.726					-428.716	-497.442	-497.442
Profit (loss)								-428.716	-428.716	-428.716
Other Comprehensive Income (Loss)	16		-68.726						-68.726	-68.726
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										

Previous Period
01.01.2021 - 30.06.2021

