



KAMUYU AYDINLATMA PLATFORMU

PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na:

Giriş

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2022 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların Türkiye Finansal Raporlama Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara 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 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal tabloların, Grup'un 30 Haziran 2022 tarihi itibarıyla konsolide finansal durumunun, konsolide finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin konsolide nakit akışlarının Türkiye Finansal Raporlama Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Seçkin Özdemir, SMMM

Sorumlu Denetçi

18 Ağustos 2022

İstanbul, Türkiye



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	203.758.368	254.026.452
Trade Receivables		83.253.056	2.912.186
Trade Receivables Due From Unrelated Parties	6	83.253.056	2.912.186
Other Receivables		674.116	314.616
Other Receivables Due From Unrelated Parties		674.116	314.616
Inventories	7	88.326.412	89.563.870
Prepayments	8	39.048.089	501.791
Current Tax Assets	18	45.293	317.837
Other current assets	9	994.206	191.839
SUB-TOTAL		416.099.540	347.828.591
Total current assets		416.099.540	347.828.591
NON-CURRENT ASSETS			
Trade Receivables		454.658.862	404.715.554
Trade Receivables Due From Related Parties	20	454.658.862	404.715.554
Other Receivables		529	529
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		529	529
Investment property	10	322.648.592	310.409.179
Property, plant and equipment	11	12.633.177	12.338.652
Prepayments	8	159.568.494	148.859.564
Total non-current assets		949.509.654	876.323.478
Total assets		1.365.609.194	1.224.152.069
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	145.773.248	125.958.124
Trade Payables	6,20	11.841.252	14.138.322
Trade Payables to Related Parties	20	0	149.280
Trade Payables to Unrelated Parties	6	11.841.252	13.989.042
Employee Benefit Obligations		467.641	363.029
Other Payables		3.383.864	9.543.962
Other Payables to Related Parties	20	3.010.823	9.231.669
Other Payables to Unrelated Parties		373.041	312.293
Contract Liabilities	8	4.403.449	4.603.449
Current tax liabilities, current	18	4.085.100	3.547.198
Current provisions		255.498	188.168
Other current provisions		255.498	188.168
Other Current Liabilities	9	175.420	408.934
SUB-TOTAL		170.385.472	158.751.186
Total current liabilities		170.385.472	158.751.186
NON-CURRENT LIABILITIES			
Non-current provisions		678.498	384.667
Non-current provisions for employee benefits		678.498	384.667
Total non-current liabilities		678.498	384.667
Total liabilities		171.063.970	159.135.853
EQUITY			
Equity attributable to owners of parent		1.195.321.466	1.065.476.527
Issued capital	13	669.833.747	669.833.747
Share Premium (Discount)		4.722	4.722
Effects of Business Combinations Under Common Control		-73.865.716	-73.865.716
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		95.611	132.870
Gains (Losses) on Revaluation and Remeasurement		95.611	132.870
Gains (Losses) on Remeasurements of Defined Benefit Plans		95.611	132.870
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		53.989.236	31.596.189
Exchange Differences on Translation		53.989.236	31.596.189

Restricted Reserves Appropriated From Profits		29.292.034	9.963.926
Prior Years' Profits or Losses		408.482.681	124.868.151
Current Period Net Profit Or Loss		107.489.151	302.942.638
Non-controlling interests		-776.242	-460.311
Total equity		1.194.545.224	1.065.016.216
Total Liabilities and Equity		1.365.609.194	1.224.152.069

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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)					
Revenue	14	118.880.660	30.321.228	84.651.602	2.795.061
Cost of sales	14	-70.924.748	-18.315.227	-54.903.804	-1.391.028
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		47.955.912	12.006.001	29.747.798	1.404.033
Revenue from Finance Sector Operations			0	0	
Cost of Finance Sector Operations			0	0	
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0	0	
GROSS PROFIT (LOSS)		47.955.912	12.006.001	29.747.798	1.404.033
General Administrative Expenses	15	-22.957.527	-8.191.651	-11.815.617	-5.893.483
Other Income from Operating Activities	16	146.533.428	63.334.330	65.093.355	18.754.892
Other Expenses from Operating Activities	16	-54.852.762	-18.130.443	-39.173.887	-7.154.734
PROFIT (LOSS) FROM OPERATING ACTIVITIES		116.679.051	49.018.237	43.851.649	7.110.708
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		116.679.051	49.018.237	43.851.649	7.110.708
Finance income	17	295.503	1.014.587	29.366	800.652
Finance costs	17	-9.687.099	-9.352.128	-5.965.672	-5.124.714
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		107.287.455	40.680.696	37.915.343	2.786.646
Tax (Expense) Income, Continuing Operations		-114.235	-512.497	-135.658	-512.497
Current Period Tax (Expense) Income	18	-114.235	-512.497	-135.658	-512.497
PROFIT (LOSS) FROM CONTINUING OPERATIONS		107.173.220	40.168.199	37.779.685	2.274.149
PROFIT (LOSS)		107.173.220	40.168.199	37.779.685	2.274.149
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		107.173.220	40.168.199	37.779.685	2.274.149
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		-37.259	46.741	-117.183	-12.117
Gains (Losses) on Remeasurements of Defined Benefit Plans		-37.259	46.741	-117.183	-12.117
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			0	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		22.393.047	438.963	16.005.804	1.144.060
Exchange Differences on Translation		22.393.047	438.963	16.005.804	1.144.060
Gains (Losses) on Exchange Differences on Translation		22.393.047	438.963	16.005.804	1.144.060
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets			0	0	
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			0	0	
Other Comprehensive Income (Loss) Related with Cash Flow Hedges			0	0	
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations			0	0	
Change in Value of Time Value of Options			0	0	
Change in Value of Forward Elements of Forward Contracts			0	0	
Change in Value of Foreign Currency Basis Spreads			0	0	
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss			0	0	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		22.355.788	485.704	15.888.621	1.131.943
TOTAL COMPREHENSIVE INCOME (LOSS)		129.529.008	40.653.903	53.668.306	3.406.092

Total Comprehensive Income Attributable to					
Non-controlling Interests		-315.931	-6.625	-219.194	-375
Owners of Parent		129.844.939	40.660.528	53.887.500	3.406.467

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		-18.804.350	-16.980.620
Profit (Loss)		107.173.220	40.168.199
Profit (Loss) from Continuing Operations		107.173.220	40.168.199
Adjustments to Reconcile Profit (Loss)		-27.448.926	-44.616.831
Adjustments for depreciation and amortisation expense	10,11	1.322.949	862.285
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-2.827.598
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	0	-2.827.598
Adjustments for provisions		319.462	304.489
Adjustments for (Reversal of) Provisions Related with Employee Benefits		361.184	187.362
Adjustments for (Reversal of) Other Provisions		-41.722	117.127
Adjustments for Interest (Income) Expenses		7.987.864	8.099.401
Adjustments for Interest Income	17	-295.503	-151.388
Adjustments for interest expense	17	8.283.367	8.250.789
Adjustments for unrealised foreign exchange losses (gains)		-23.268.651	929.125
Adjustments for Tax (Income) Expenses		114.235	512.497
Adjustments for losses (gains) on disposal of non-current assets		-13.924.785	-52.497.030
Adjustments for Losses (Gains) Arised From Sale of Investment Property		-13.924.785	-52.497.030
Changes in Working Capital		-98.528.644	-12.531.988
Adjustments for decrease (increase) in trade accounts receivable		-90.477.095	-41.124.768
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-889.322	-757.062
Adjustments for decrease (increase) in inventories		1.237.458	6.102.177
Adjustments for increase (decrease) in trade accounts payable		-2.297.070	-62.060.932
Adjustments for increase (decrease) in other operating payables		-6.102.615	85.308.597
Other Adjustments for Other Increase (Decrease) in Working Capital		0	
Cash Flows from (used in) Operations		-18.804.350	-16.980.620
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-29.079.911	-73.305.357
Purchase of Property, Plant, Equipment and Intangible Assets		-911.155	-6.431.030
Cash Inflows from Sale of Investment Property		81.376.800	24.435.250
Cash Outflows from Acquisition of Investment Property	10	-60.585.831	-14.617.995
Cash advances and loans made to other parties		-49.255.228	-76.839.176
Other Cash Advances and Loans Made to Other Parties		-49.255.228	-76.839.176
Interest received		295.503	147.594
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		169.349.012	185.645.434
Proceeds from Capital Advances		0	259.131.418
Proceeds from borrowings		31.500.000	51.300.000
Proceeds from Loans	5	31.500.000	51.300.000
Repayments of borrowings		-25.600.456	-116.499.995
Loan Repayments	5	-25.600.456	-116.499.995
Interest paid		-8.283.367	-8.250.789
Other inflows (outflows) of cash		171.732.835	-35.200
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		121.464.751	95.359.457
Net increase (decrease) in cash and cash equivalents		121.464.751	95.359.457
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	82.085.176	2.226.201
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	203.549.927	97.585.658

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity										
	Equity attributable to owners of parent (member)										Non-controlling interests (member)
	Issued Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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)	Exchange Differences on Translation	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	253.000.000			100.648			9.963.926	58.512.190	67.428.985	389.005.749	389.005.749
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			-1.228.778		-638.905				-1.073.024	-2.940.707	-284.493
Restated Balances	253.000.000		-1.228.778	100.648	-638.905		9.963.926	58.512.190	66.355.961	386.065.042	-284.493
Transfers								66.355.961	-66.355.961		0
Total Comprehensive Income (Loss)				46.741	438.963				40.174.824	40.660.528	-6.625
Profit (loss)											40.653.903
Other Comprehensive Income (Loss)											-6.625
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	253.000.000		-1.228.778	147.389	-198.942		9.963.926	124.868.151	40.174.824	426.725.570	-291.118
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	669.633.747	4.722	-73.865.716	132.870	31.596.189		9.963.926	124.868.151	302.942.638	1.065.476.527	-460.311
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							19.328.108	283.614.530	-302.942.638		
Total Comprehensive Income (Loss)				-37.259	22.393.047				107.489.151	129.844.939	-315.931
Profit (loss)											129.529.008
Other Comprehensive Income (Loss)											-315.931
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											

