



KAMUYU AYDINLATMA PLATFORMU

İDEALİST GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2022 - 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 30.09.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[5]	3.754.544	22.349.932
Trade Receivables	[8]	214.075	0
Trade Receivables Due From Unrelated Parties		214.075	0
Other Receivables	[10]	90.978	94.893
Other Receivables Due From Unrelated Parties		90.978	94.893
Inventories	[11]	18.828.319	17.547.390
Prepayments	[15]	14.345.406	43.092
Prepayments to Related Parties		13.814.485	0
Prepayments to Unrelated Parties		530.921	43.092
Current Tax Assets	[16]	41.064	53.575
Other current assets	[18]	6.678.696	6.670.017
Other Current Assets Due From Unrelated Parties		6.678.696	6.670.017
SUB-TOTAL		43.953.082	46.758.899
Total current assets		43.953.082	46.758.899
NON-CURRENT ASSETS			
Other Receivables	[10]	10.685	1.851
Other Receivables Due From Unrelated Parties		10.685	1.851
Investment property	[12]	43.406.550	36.165.000
Property, plant and equipment	[13]	1.608.507	4.913.129
Intangible assets and goodwill	[14]	0	0
Prepayments	[15]	0	2.483
Prepayments to Unrelated Parties		0	2.483
Deferred Tax Asset	[16]	1.452.772	1.444.995
Total non-current assets		46.478.514	42.527.458
Total assets		90.431.596	89.286.357
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	0	3.004.695
Current Borrowings From Unrelated Parties		0	3.004.695
Bank Loans		0	3.004.695
Current Portion of Non-current Borrowings	[6]	686.095	807.343
Current Portion of Non-current Borrowings from Unrelated Parties		686.095	807.343
Bank Loans		686.095	807.343
Other Financial Liabilities	[7]	53.142	54.768
Other Miscellaneous Financial Liabilities		53.142	54.768
Trade Payables	[8]	21.800.536	20.044.362
Trade Payables to Unrelated Parties		21.800.536	20.044.362
Employee Benefit Obligations	[9]	370.003	197.298
Other Payables	[10]	1.729.821	61.668
Other Payables to Related Parties		1.692.410	45.264
Other Payables to Unrelated Parties		37.411	16.404
Deferred Income Other Than Contract Liabilities	[15]	6.408.106	5.950.688
Deferred Income Other Than Contract Liabilities from Unrelated Parties		6.408.106	5.950.688
Current tax liabilities, current	[16]	0	36.705
Current provisions	[17]	79.990	60.994
Current provisions for employee benefits		30.916	11.920
Other current provisions		49.074	49.074
Other Current Liabilities	[18]	33.433	36.582
Other Current Liabilities to Unrelated Parties		33.433	36.582
SUB-TOTAL		31.161.126	30.255.103
Total current liabilities		31.161.126	30.255.103
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	0	466.316
Long Term Borrowings From Unrelated Parties		0	466.316
Bank Loans		0	466.316
Non-current provisions	[17]	205.792	69.936

Non-current provisions for employee benefits		205.792	69.936
Total non-current liabilities		205.792	536.252
Total liabilities		31.366.918	30.791.355
EQUITY			
Equity attributable to owners of parent		59.064.678	58.495.002
Issued capital	[20]	50.000.000	50.000.000
Share Premium (Discount)	[21]	318.597	318.597
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[22]	22.561	59.384
Gains (Losses) on Revaluation and Remeasurement		22.561	59.384
Gains (Losses) on Remeasurements of Defined Benefit Plans		22.561	59.384
Restricted Reserves Appropriated From Profits	[23]	288.543	288.543
Legal Reserves		288.543	288.543
Prior Years' Profits or Losses	[24]	7.828.478	4.175.140
Current Period Net Profit Or Loss		606.499	3.653.338
Total equity		59.064.678	58.495.002
Total Liabilities and Equity		90.431.596	89.286.357

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021	Current Period 3 Months 01.07.2022 - 30.09.2022	Previous Period 3 Months 01.07.2021 - 30.09.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[25]	214.419	11.122.927	214.419	11.122.927
Cost of sales	[25]	0	-12.225.974	0	-12.225.974
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		214.419	-1.103.047	214.419	-1.103.047
GROSS PROFIT (LOSS)		214.419	-1.103.047	214.419	-1.103.047
General Administrative Expenses	[26]	-3.154.380	-1.877.432	-1.067.591	-634.109
Other Income from Operating Activities	[27]	2.520.652	184.035	-303.573	139.471
Other Expenses from Operating Activities	[27]	-2.485.962	-158.037	-90.182	919.157
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.905.271	-2.954.481	-1.246.927	-678.528
Investment Activity Income	[28]	3.675.308	0	3.675.308	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		770.037	-2.954.481	2.428.381	-678.528
Finance income	[29]	258.328	1.838.467	97.289	306.063
Finance costs	[29]	-429.213	-222.740	-80.829	-157.526
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		599.152	-1.338.754	2.444.841	-529.991
Tax (Expense) Income, Continuing Operations	[16]	7.347	27.121	2.964	-24.884
Deferred Tax (Expense) Income		7.347	27.121	2.964	-24.884
PROFIT (LOSS) FROM CONTINUING OPERATIONS		606.499	-1.311.633	2.447.805	-554.875
PROFIT (LOSS)		606.499	-1.311.633	2.447.805	-554.875
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		606.499	-1.311.633	2.447.805	-554.875
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		-3.215	-9.586	-6.592	-26.371
Gains (Losses) on Remeasurements of Defined Benefit Plans	[17]	-2.694	-9.586	-6.311	-27.417
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-521	0	-281	1.046
Deferred Tax (Expense) Income	[16]	-521	0	-281	1.046
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreign Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-3.215	-9.586	-6.592	-26.371
TOTAL COMPREHENSIVE INCOME (LOSS)		603.284	-1.321.219	2.441.213	-581.246
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		603.284	-1.321.219	2.441.213	-581.246

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-14.755.607	949.198
Profit (Loss)		606.499	-1.311.633
Profit (Loss) from Continuing Operations		606.499	-1.311.633
Adjustments to Reconcile Profit (Loss)		-3.498.623	59.194
Adjustments for depreciation and amortisation expense	[13,14]	32.086	24.076
Adjustments for provisions		117.599	-33.836
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[17]	117.599	-37.236
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	[17]	0	3.400
Adjustments for Interest (Income) Expenses		34.347	96.075
Adjustments for Interest Income	[8,27]	-2.251.308	-10.257
Adjustments for interest expense	[6,8,27,29]	2.285.655	106.332
Adjustments for Tax (Income) Expenses	[16]	-7.347	-27.121
Adjustments for losses (gains) on disposal of non-current assets		-3.675.308	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	[13,28]	-3.675.308	0
Changes in Working Capital		-11.839.289	2.201.637
Decrease (Increase) in Financial Investments		0	10.543.261
Adjustments for decrease (increase) in trade accounts receivable		-214.075	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-214.075	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.919	-1.452.839
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	-12.378
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.919	-1.440.461
Adjustments for decrease (increase) in inventories	[11]	-1.280.929	-9.620.849
Decrease (Increase) in Prepaid Expenses	[15]	-14.299.831	-865.051
Adjustments for increase (decrease) in trade accounts payable	[8]	1.672.965	8.097.199
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.672.965	8.097.199
Increase (Decrease) in Employee Benefit Liabilities	[9]	172.705	-61.135
Adjustments for increase (decrease) in other operating payables	[10]	1.669.205	124.216
Increase (Decrease) in Other Operating Payables to Related Parties		1.647.146	106.987
Increase (Decrease) in Other Operating Payables to Unrelated Parties		22.059	17.229
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[15]	457.418	-2.652.731
Other Adjustments for Other Increase (Decrease) in Working Capital	[18]	-11.828	-1.910.434
Decrease (Increase) in Other Assets Related with Operations		-8.679	0
Increase (Decrease) in Other Payables Related with Operations		-3.149	-1.910.434
Cash Flows from (used in) Operations		-14.731.413	949.198
Income taxes refund (paid)		-24.194	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-293.706	-18.972.654
Proceeds from sales of property, plant, equipment and intangible assets		6.947.844	0
Proceeds from sales of property, plant and equipment	[13,28]	6.947.844	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-18.972.654
Purchase of property, plant and equipment	[13]	0	-18.972.654
Cash Outflows from Acquisition of Investment Property	[12]	-7.241.550	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.546.075	44.466.869
Proceeds from Issuing Shares or Other Equity Instruments		0	40.318.597
Proceeds from issuing shares	[20,21]	0	40.318.597
Proceeds from borrowings		0	6.294.130
Proceeds from Loans	[6]	0	6.294.130

Repayments of borrowings		-3.546.075	-2.145.858
Loan Repayments	[6]	-3.544.449	-2.135.802
Cash Outflows from Other Financial Liabilities	[7]	-1.626	-10.056
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.595.388	26.443.413
Net increase (decrease) in cash and cash equivalents		-18.595.388	26.443.413
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[5]	22.349.932	259.001
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[5]	3.754.544	26.702.414

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	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		Restricted Reserves Appropriated From Profits (member)	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					
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	10.000.000			-21.546	-21.546	-21.546				-2.641.055	7.104.738	4.463.683	14.442.137	14.442.137
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							288.543	6.816.195	-7.104.738	-288.543	0			0
Total Comprehensive Income (Loss)				-3.215	-3.215	-3.215			-1.311.633	-1.311.633	-1.314.848			-1.314.848
Profit (loss)														
Other Comprehensive Income (Loss)	[17,22]			-3.215	-3.215	-3.215			-1.311.633	-1.311.633	-1.311.633			-1.311.633
Issue of equity	[20,21]	40.000.000	318.597										40.318.597	40.318.597
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	50.000.000	318.597		-24.761	-24.761	-24.761	288.543	4.175.140	-1.311.633	2.863.507	53.445.886		53.445.886	
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	50.000.000	318.597		59.384	59.384	59.384							58.405.002	58.405.002
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									3.653.338	-3.653.338	0	0		0
Total Comprehensive Income (Loss)				-36.823	-36.823	-36.823			606.499	606.499	569.676			569.676
Profit (loss)									606.499	606.499	606.499			606.499
Other Comprehensive Income (Loss)	[17,22]			-36.823	-36.823	-36.823					-36.823			-36.823
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 - 30.09.2021

