



KAMUYU AYDINLATMA PLATFORMU

EDİP GAYRİMENKUL YATIRIM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2023 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	19.544.855	18.521.977
Financial Investments	7	68.967.890	67.005.704
Trade Receivables	10	32.499.226	20.108.074
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	32.499.226	20.108.074
Other Receivables	11	559.102	272.786
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	559.102	272.786
Inventories	13	239.996	273.307
Prepayments	26	7.648.717	460.654
Current Tax Assets	35	0	268.466
Other current assets	26	363.160	314.204
SUB-TOTAL		129.822.946	107.225.172
Total current assets		129.822.946	107.225.172
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	10	0	0
Investments accounted for using equity method	16	0	0
Investment property	17	1.963.234.000	1.963.414.000
Property, plant and equipment	18	7.224.526	1.691.054
Right of Use Assets	18	246.582	308.304
Intangible assets and goodwill		47.659	54.956
Goodwill	19	0	0
Other intangible assets	19	47.659	54.956
Prepayments	26	0	0
Deferred Tax Asset	35	0	0
Total non-current assets		1.970.752.767	1.965.468.314
Total assets		2.100.575.713	2.072.693.486
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	6.156.111	0
Current Portion of Non-current Borrowings	8	69.509.472	90.761.309
Trade Payables	10	10.752.510	8.949.482
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	10.752.510	8.949.482
Employee Benefit Obligations	20	941.741	304.784
Other Payables	11	7.758.732	2.014.351
Other Payables to Related Parties	11,37	687	687
Other Payables to Unrelated Parties	11	7.758.045	2.013.664
Deferred Income Other Than Contract Liabilities	26	7.666.396	1.019.300
Deferred Income Other Than Contract Liabilities From Related Parties	26	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	26	7.666.396	1.019.300
Current tax liabilities, current	35	0	0
Current provisions	22	1.797.641	1.736.185
Current provisions for employee benefits		0	0
Other current provisions		1.797.641	1.736.185
Other Current Liabilities	26	0	0
SUB-TOTAL		104.582.603	104.785.411
Total current liabilities		104.582.603	104.785.411
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.364.384.239	1.313.588.877
Other Payables	11	1.940.141	1.865.905
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated parties	11	1.940.141	1.865.905
Deferred Income Other Than Contract Liabilities	26	184.423	212.172
Non-current provisions		2.374.398	1.523.115

Non-current provisions for employee benefits	24	2,374.398	1,523.115
Other non-current provisions	22	0	0
Deferred Tax Liabilities	35	198.178.258	197.378.989
Total non-current liabilities		1.567.061.459	1.514.569.058
Total liabilities		1.671.644.062	1.619.354.469
EQUITY			
Equity attributable to owners of parent	27	428.931.651	453.339.017
Issued capital		65.000.000	65.000.000
Inflation Adjustments on Capital		45.301.980	45.301.980
Share Premium (Discount)		104.038	104.038
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.008.739	-462.644
Gains (Losses) on Revaluation and Remeasurement		-1.008.739	-462.644
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits		2.067.777	2.067.777
Prior Years' Profits or Losses		341.327.866	-220.818.947
Current Period Net Profit Or Loss		-23.861.271	562.146.813
Non-controlling interests	27	0	0
Total equity		428.931.651	453.339.017
Total Liabilities and Equity		2.100.575.713	2.072.693.486

Profit or loss [abstract]

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	Footnote Reference	Current Period	Previous Period
		01.01.2023 - 31.03.2023	01.01.2022 - 31.03.2022
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	28	60.874.824	28.594.829
Cost of sales	28	-28.753.362	-15.355.298
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		32.121.462	13.239.531
GROSS PROFIT (LOSS)		32.121.462	13.239.531
General Administrative Expenses	29	-2.857.578	-2.120.464
Marketing Expenses	29	0	0
Other Income from Operating Activities	31	128.853	1.353.065
Other Expenses from Operating Activities	31	-467.552	-448.261
PROFIT (LOSS) FROM OPERATING ACTIVITIES		28.925.185	12.023.871
Investment Activity Income	32	3.247.428	8.975
Investment Activity Expenses	32	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		32.172.613	12.032.846
Finance income	33	64.817	6.012.838
Finance costs	33	-55.162.908	-101.501.939
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-22.925.478	-83.456.255
Tax (Expense) Income, Continuing Operations	35	-935.793	8.957.175
Current Period Tax (Expense) Income		0	-215.999
Deferred Tax (Expense) Income		-935.793	9.173.174
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-23.861.271	-74.499.080
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		-23.861.271	-74.499.080
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	-478
Owners of Parent		-23.861.271	-74.498.602
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Sürdürülen Faaliyetlerden Pay Başına Kazanç	36	-0,00367000	-0,01146000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-23.861.271	-74.499.080
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-682.619	-170.559
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		136.524	34.112
Taxes Relating to Remeasurements of Defined Benefit Plans	24	136.524	34.112
Other Comprehensive Income That Will Be Reclassified to Profit or Loss			
OTHER COMPREHENSIVE INCOME (LOSS)			
TOTAL COMPREHENSIVE INCOME (LOSS)			
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	-478
Owners of Parent		-24.407.366	-74.635.049

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-23.861.271	-74.499.080
Profit (Loss) from Continuing Operations		-23.861.271	-74.499.080
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	18,19	177.965	166.724
Adjustments for Impairment Loss (Reversal of Impairment Loss)		28.533	-1.000.809
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	28.533	-1.000.809
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for provisions		288.301	95.082
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	226.845	163.324
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	33.492	-118.556
Adjustments for (Reversal of) Other Provisions	22	27.964	50.314
Adjustments for Interest (Income) Expenses		55.132.602	10.316.017
Adjustments for Interest Income	33	0	-2.890.397
Adjustments for interest expense	33	55.130.246	13.155.084
Unearned Financial Income from Credit Sales	10	2.356	51.330
Adjustments for unrealised foreign exchange losses (gains)	8,33	0	86.905.590
Adjustments for fair value losses (gains)		-2.965.303	0
Adjustments for Fair Value Losses (Gains) of Investment Property	31	0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets	32	-2.965.303	0
Adjustments for Tax (Income) Expenses	35	935.793	-8.957.175
Adjustments for losses (gains) on disposal of non-current assets	32	-282.125	-8.975
Changes in Working Capital			
Decrease (Increase) in Financial Investments		1.003.117	-57.022.167
Adjustments for decrease (increase) in trade accounts receivable		-12.422.041	-4.081.421
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10,37	0	-1.816
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-12.422.041	-4.079.605
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-286.316	0
Adjustments for decrease (increase) in inventories	13	33.311	67.630
Decrease (Increase) in Prepaid Expenses	26	-7.188.063	-4.720.949
Adjustments for increase (decrease) in trade accounts payable		1.803.028	3.626.358
Increase (Decrease) in Trade Accounts Payables to Related Parties	10,37	0	-128.774
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	1.803.028	3.755.132
Increase (Decrease) in Employee Benefit Liabilities	20	636.957	158.910
Adjustments for increase (decrease) in other operating payables		5.818.617	4.307.984
Increase (Decrease) in Other Operating Payables to Related Parties	11,37	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	5.818.617	4.307.984
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		6.619.347	22.682
Other Adjustments for Other Increase (Decrease) in Working Capital		-16.920.597	-99.855
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	24	-58.181	-77.100
Income taxes refund (paid)	35	268.466	-25.541
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows from Purchase of Additional Shares of Subsidiaries			0

Proceeds from sales of property, plant, equipment and intangible assets	18	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-5.642.418	-22.690
Cash Inflows from Sale of Investment Property	17	462.125	104.772
Cash Outflows from Acquisition of Investment Property	17	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-19.430.610	2.821.936
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from borrowings		6.000.000	0
Repayments of borrowings		-25.350.000	0
Loan Repayments	8	-25.350.000	0
Cash Outflows from Other Financial Liabilities		0	0
Payments of Lease Liabilities	8	-62.270	-48.888
Interest paid	33	-18.340	-19.573
Interest Received	33	0	2.890.397
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-15.848.763	-41.922.077
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-15.848.763	-41.922.077
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	18.521.977	56.794.008
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	2.673.214	14.871.931

