



KAMUYU AYDINLATMA PLATFORMU

PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI 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	4	8.801.490	52.579.530
Trade Receivables		24.806.808	26.730.444
Trade Receivables Due From Unrelated Parties	6	24.806.808	26.730.444
Other Receivables		672.728	701.918
Other Receivables Due From Unrelated Parties	7	672.728	701.918
Inventories	8	58.461.072	65.065.271
Prepayments		411.569.264	323.677.243
Prepayments to Related Parties	9,17	244.921.543	164.311.257
Prepayments to Unrelated Parties	9	166.647.721	159.365.986
Current Tax Assets	16	864	63.962
Other current assets	10	2.613.212	2.251.134
SUB-TOTAL		506.925.438	471.069.502
Total current assets		506.925.438	471.069.502
NON-CURRENT ASSETS			
Trade Receivables		546.736.651	514.880.218
Trade Receivables Due From Related Parties	6,17	546.736.651	514.880.218
Other Receivables		529	529
Other Receivables Due From Unrelated Parties	7	529	529
Investment property	11	971.670.048	979.680.061
Property, plant and equipment	12	16.959.032	17.751.110
Deferred Tax Asset	16	7.990.329	8.003.960
Total non-current assets		1.543.356.589	1.520.315.878
Total assets		2.050.282.027	1.991.385.380
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	128.625.667	105.036.866
Current Portion of Non-current Borrowings	5	3.637.666	2.991.026
Trade Payables		23.119.793	17.430.648
Trade Payables to Related Parties	6,17	0	18.978
Trade Payables to Unrelated Parties	6	23.119.793	17.411.670
Employee Benefit Obligations		1.410.521	797.691
Other Payables		829.322	670.994
Other Payables to Related Parties	7,17	245.949	176.979
Other Payables to Unrelated Parties	7	583.373	494.015
Contract Liabilities	9	0	16.182.269
Current provisions		327.016	427.003
Other current provisions		327.016	427.003
Other Current Liabilities		276.031	306.705
SUB-TOTAL		158.226.016	143.843.202
Total current liabilities		158.226.016	143.843.202
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	44.119.211	43.577.478
Non-current provisions		1.215.829	1.232.413
Non-current provisions for employee benefits		1.215.829	1.232.413
Deferred Tax Liabilities	16	23.332.422	23.429.677
Total non-current liabilities		68.667.462	68.239.568
Total liabilities		226.893.478	212.082.770
EQUITY			
Equity attributable to owners of parent		1.823.388.549	1.779.302.610
Issued capital	14	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		105.700.147	91.266.075
Gains (Losses) on Revaluation and Remeasurement		-587.410	-225.297
Gains (Losses) on Remeasurements of Defined Benefit Plans		-587.410	-225.297

Exchange Differences on Translation		106.287.557	91.491.372
Restricted Reserves Appropriated From Profits	14	40.693.320	29.292.034
Prior Years' Profits or Losses		1.051.370.462	702.557.572
Current Period Net Profit Or Loss		29.651.867	360.214.176
Total equity		1.823.388.549	1.779.302.610
Total Liabilities and Equity		2.050.282.027	1.991.385.380

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	18	42.817.003	34.229.058
Cost of sales	18	-40.250.303	-32.289.193
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.566.700	1.939.865
GROSS PROFIT (LOSS)		2.566.700	1.939.865
General Administrative Expenses	19	-17.382.164	-10.956.384
Other Income from Operating Activities	20	49.320.863	45.642.755
Other Expenses from Operating Activities	20	-140.906	-1.616.587
PROFIT (LOSS) FROM OPERATING ACTIVITIES		34.364.493	35.009.649
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		34.364.493	35.009.649
Finance income	21	215.990	19.498.524
Finance costs	21	-5.012.240	-3.738.920
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		29.568.243	50.769.253
Tax (Expense) Income, Continuing Operations		83.624	4.525.562
Current Period Tax (Expense) Income	16	0	21.423
Deferred Tax (Expense) Income	16	83.624	4.504.139
PROFIT (LOSS) FROM CONTINUING OPERATIONS		29.651.867	55.294.815
PROFIT (LOSS)		29.651.867	55.294.815
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	1.029.253
Owners of Parent		29.651.867	54.265.562
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		-362.113	79.924
Gains (Losses) on Remeasurements of Defined Benefit Plans		-362.113	79.924
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		14.796.185	15.492.582
Exchange Differences on Translation of Foreign Operations		14.796.185	15.492.582
OTHER COMPREHENSIVE INCOME (LOSS)		14.434.072	15.572.506
TOTAL COMPREHENSIVE INCOME (LOSS)		44.085.939	70.867.321
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		44.085.939	70.867.321

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		-87.027.834	-30.047.355
Profit (Loss)		29.651.867	39.325.425
Adjustments to Reconcile Profit (Loss)		-7.137.897	9.748.609
Adjustments for depreciation and amortisation expense	12	1.038.090	876.994
Adjustments for Impairment Loss (Reversal of Impairment Loss)		74.232	88.315
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		74.232	88.315
Adjustments for provisions		-97.861	169.502
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.126	154.551
Adjustments for (Reversal of) Other Provisions		-99.987	14.951
Adjustments for Interest (Income) Expenses		4.930.953	3.448.554
Adjustments for Interest Income	21	-17.286	-266.357
Adjustments for interest expense	21	4.948.239	3.714.911
Adjustments for unrealised foreign exchange losses (gains)	11	-5.403.887	12.470.642
Adjustments for fair value losses (gains)		-7.595.800	222.428
Other Adjustments for Fair Value Losses (Gains)	11	-7.595.800	222.428
Adjustments for Tax (Income) Expenses	16	-83.624	-7.527.826
Changes in Working Capital		-109.224.079	-79.394.794
Adjustments for decrease (increase) in trade accounts receivable		-30.007.029	-27.911.379
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-56.502.104	-344.183
Adjustments for decrease (increase) in inventories			-1.174.625
Decrease (Increase) in Prepaid Expenses		-12.600.228	-39.608.325
Adjustments for increase (decrease) in trade accounts payable		5.689.145	-294.955
Increase (Decrease) in Employee Benefit Liabilities		612.830	156.561
Adjustments for Increase (Decrease) in Contract Liabilities		-16.182.269	-200.000
Adjustments for increase (decrease) in other operating payables		158.328	-8.977.089
Other Adjustments for Other Increase (Decrease) in Working Capital		-392.752	-1.040.799
Decrease (Increase) in Other Assets Related with Operations		-362.078	-776.343
Increase (Decrease) in Other Payables Related with Operations		-30.674	-264.456
Cash Flows from (used in) Operations		-86.710.109	-30.320.760
Payments Related with Provisions for Employee Benefits		-380.823	0
Income taxes refund (paid)	16	63.098	273.405
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		8.817.383	-862.468
Proceeds from sales of property, plant, equipment and intangible assets		-36.017	-109.294
Proceeds from sales of property, plant and equipment	12	-36.017	-109.294
Cash Inflows from Sale of Investment Property	11	39.765.839	31.610.000
Cash Outflows from Acquisition of Investment Property	11	-30.912.439	-32.363.174
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		14.789.021	137.981.317
Proceeds from borrowings		20.000.000	157.459.871
Proceeds from Loans	5	20.000.000	157.459.871
Repayments of borrowings		-691.268	-16.030.000
Loan Repayments	5	-691.268	-16.030.000
Interest paid		-4.536.997	-3.714.911
Interest Received		17.286	266.357
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-63.421.430	107.071.494
Effect of exchange rate changes on cash and cash equivalents		19.643.390	21.461.838
Net increase (decrease) in cash and cash equivalents		-43.778.040	128.533.332
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	52.579.530	254.026.452
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	8.801.490	382.559.784



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	669.833.747	4.722	-73.865.716	132.870	31.996.189			9.963.926	726.192.440	0	1.363.858.178	9.060.945	1.372.919.123
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													
Total Comprehensive Income (Loss)				79.924	15.492.582					54.265.562	69.838.068	1.029.253	70.867.321
Profit (loss)													
Other Comprehensive Income (Loss)													
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	669.833.747	4.722	-73.865.716	212.794	47.088.771			9.963.926	726.192.440	54.265.562	1.433.696.246	10.090.198	1.443.786.444
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	669.833.747	4.722	-73.865.716	-225.287	91.491.372			29.292.634	702.557.572	360.214.176	1.779.302.610		1.779.302.610
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								11.401.286	348.812.890	-360.214.176	0		0
Total Comprehensive Income (Loss)				-362.113	14.796.185					29.651.867	44.085.939		44.085.939
Profit (loss)													
Other Comprehensive Income (Loss)													
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
01.01.2022 - 31.03.2022

