



**KAMUYU AYDINLATMA PLATFORMU**

# **YENİ GİMAT GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.**

## **Financial Report**

### **Consolidated**

### **2023 - 2. 3 Monthly Notification**

**General Information About Financial Statements**

## Independent Audit Comment

Independent Audit Company	SER-BERKER BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

### ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

#### SINIRLI DENETİM RAPORU

Yeni Gimat Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

#### Giriş

Yeni Gimat Gayrimenkul Yatırım Ortaklığı Anonim Şirketi (Şirket) 30 Haziran 2023 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer konsolide açıklayıcı dipnotlarının ("ara dönem konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Konsolide Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem konsolide 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 konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı bağımsız denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Diğer Husus

Şirket'in 1 Ocak - 31 Aralık 2022 hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 1 Ocak - 30 Haziran 2022 hesap dönemine ait konsolide finansal tablolarının sınırlı denetimi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan ilgili dönemlere ait bağımsız denetçi raporunda olumlu görüş ve sınırlı bağımsız denetçi raporunda olumlu sonuç bildirilmiştir.

#### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

SER & BERKER BAĞIMSIZ DENETİM ANONİM ŞİRKETİ

An Independent Member Firm of DFK INTERNATIONAL

Sorumlu Denetçi

İstanbul, 02 Ağustos 2023

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	45.932.431	906.648.989
Financial Investments	5	778.000.878	53.293.493
Trade Receivables		51.019.197	42.925.696
Trade Receivables Due From Related Parties		501.486	35.345
Trade Receivables Due From Unrelated Parties	6	50.517.711	42.890.351
Other Receivables		13.840.417	5.198.328
Other Receivables Due From Unrelated Parties		13.840.417	5.198.328
Inventories		4.310.287	4.494.948
Prepayments		6.612.453	2.302.172
Current Tax Assets		0	1.094.646
Other current assets		1.576.532	1.039.020
<b>SUB-TOTAL</b>		<b>901.292.195</b>	<b>1.016.997.292</b>
<b>Total current assets</b>		<b>901.292.195</b>	<b>1.016.997.292</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	5	15.350.000	100.000
Other Receivables		1.589	15.033.239
Other Receivables Due From Related Parties			15.031.650
Other Receivables Due From Unrelated Parties		1.589	1.589
Investment property	7	4.630.522.326	4.468.625.000
Property, plant and equipment	8	472.071.647	464.819.687
Right of Use Assets		117.239	117.239
Intangible assets and goodwill		152.064	194.736
Prepayments		4.800.471	17.529.411
<b>Total non-current assets</b>		<b>5.123.015.336</b>	<b>4.966.419.312</b>
<b>Total assets</b>		<b>6.024.307.531</b>	<b>5.983.416.604</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		22.111	28.907
Current Borrowings From Related Parties		0	7.681
Lease Liabilities		0	7.681
Current Borrowings From Unrelated Parties		22.111	21.226
Lease Liabilities		22.111	21.226
Current Portion of Non-current Borrowings		0	705.583
Trade Payables		26.162.864	33.603.925
Trade Payables to Related Parties		9.945.360	
Trade Payables to Unrelated Parties	6	16.217.504	33.603.925
Employee Benefit Obligations		3.687.551	2.815.869
Other Payables		3.064.409	11.582.017
Other Payables to Related Parties	17	2.571.323	1.943.848
Other Payables to Unrelated Parties		493.086	9.638.169
Deferred Income Other Than Contract Liabilities		26.730.509	19.073.376
Deferred Income Other Than Contract Liabilities from Unrelated Parties		26.730.509	19.073.376
Current tax liabilities, current	15	0	2.383.720
Current provisions		12.594.691	11.556.491
Current provisions for employee benefits	9	805.472	320.792
Other current provisions	9	11.789.219	11.235.699
Other Current Liabilities		23.808.310	
<b>SUB-TOTAL</b>		<b>96.070.445</b>	<b>81.749.888</b>
<b>Total current liabilities</b>		<b>96.070.445</b>	<b>81.749.888</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Other Payables		13.222.226	10.036.322
Other Payables to Unrelated parties		13.222.226	10.036.322
Deferred Income Other Than Contract Liabilities		1.590.011	874.743
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.590.011	874.743

Non-current provisions		1.230.386	1.412.054
Non-current provisions for employee benefits		1.230.386	1.412.054
Total non-current liabilities		16.042.623	12.323.119
Total liabilities		112.113.068	94.073.007
EQUITY			
Equity attributable to owners of parent		5.912.194.463	5.889.343.597
Issued capital	10.a	241.920.000	241.920.000
Treasury Shares (-)	10.b	-36.431.906	-36.431.906
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		310.160.268	310.160.268
Gains (Losses) on Revaluation and Remeasurement		310.160.268	310.160.268
Restricted Reserves Appropriated From Profits	10.c	174.389.525	117.135.125
Prior Years' Profits or Losses		4.774.110.940	2.169.390.102
Current Period Net Profit Or Loss		448.045.636	3.087.170.008
Total equity		5.912.194.463	5.889.343.597
Total Liabilities and Equity		6.024.307.531	5.983.416.604



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2023 - 30.06.2023	01.01.2022 - 30.06.2022	Months 01.04.2023 - 30.06.2023	3 Months 01.04.2022 - 30.06.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	11	465.448.845	244.095.140	249.605.603	134.781.908
Cost of sales	11	-122.511.067	-68.927.223	-60.270.121	-39.545.348
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		342.937.778	175.167.917	189.335.482	95.236.560
GROSS PROFIT (LOSS)		342.937.778	175.167.917	189.335.482	95.236.560
General Administrative Expenses		-15.906.522	-6.494.076	-10.021.600	-3.589.625
Marketing Expenses		-13.611.759	-2.220.610	-7.233.828	-211.655
Other Income from Operating Activities	12	15.056.408	8.163.533	10.877.089	4.169.355
Other Expenses from Operating Activities	12	-8.926.642	-15.223.134	-6.752.555	-11.533.011
PROFIT (LOSS) FROM OPERATING ACTIVITIES		319.549.263	159.393.630	176.204.588	84.071.624
Investment Activity Income	13	103.744.342	17.367.568	102.593.129	7.656.638
Investment Activity Expenses			-4.455.614		-4.455.614
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		6.384.821	3.414.081	-2.624.657	-790.996
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		429.678.426	175.719.665	276.173.060	86.481.652
Finance income	14	26.457.373	233.360.099	-23.664.918	128.363.334
Finance costs		-8.090.163	-88.958.941	-3.347.470	-50.525.164
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		448.045.636	320.120.823	249.160.672	164.319.822
Tax (Expense) Income, Continuing Operations		0	-1.209.704	-1.912.545	-1.007.600
Current Period Tax (Expense) Income	15	0	-1.209.704	-1.912.545	-1.007.600
PROFIT (LOSS) FROM CONTINUING OPERATIONS		448.045.636	318.911.119	247.248.127	163.312.222
PROFIT (LOSS)		448.045.636	318.911.119	247.248.127	163.312.222
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		448.045.636	318.911.119	247.248.127	163.312.222
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

# Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)		448.045.636	318.911.119	247.248.127	163.312.222
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		448.045.636	318.911.119	247.248.127	163.312.222
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		448.045.636	318.911.119	247.248.127	163.312.222

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-672.481.700</b>	<b>168.544.363</b>
Profit (Loss)		448.045.636	318.911.119
Profit (Loss) from Continuing Operations		448.045.636	318.911.119
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>3.547.901</b>	<b>-142.891.001</b>
Adjustments for depreciation and amortisation expense		1.349.609	293.300
Adjustments for Impairment Loss (Reversal of Impairment Loss)		469.613	-83.119
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		469.613	-83.119
Adjustments for provisions		1.728.679	926.162
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.175.159	210.356
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		553.520	715.806
Adjustments for Interest (Income) Expenses			-9.770.186
Adjustments for unrealised foreign exchange losses ( gains)			-136.199.911
Adjustments for fair value losses (gains)			733.049
Adjustments for Tax (Income) Expenses		0	1.209.704
<b>Changes in Working Capital</b>		<b>-698.554.020</b>	<b>-7.278.941</b>
Decrease (Increase) in Financial Investments		-724.707.385	
Adjustments for decrease (increase) in trade accounts receivable		-8.662.097	-7.963.818
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		6.389.561	-19.361.253
Adjustments for decrease (increase) in inventories		184.661	-493.798
Decrease (Increase) in Prepaid Expenses		8.540.238	608.196
Adjustments for increase (decrease) in trade accounts payable		-6.958.716	392.341
Adjustments for increase (decrease) in other operating payables		4.249.991	4.081.236
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		7.890.056	14.388.165
Other Adjustments for Other Increase (Decrease) in Working Capital		14.519.671	1.069.990
<b>Cash Flows from (used in) Operations</b>		<b>-246.960.483</b>	<b>168.741.177</b>
Dividends paid		-423.360.000	
Interest received			1.663.944
Income taxes refund (paid)		-1.289.070	-1.818.889
Other inflows (outflows) of cash		-872.147	-41.869
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-185.651.028</b>	<b>-58.384.603</b>
Cash Payments to Acquire Equity or Debt Instruments of Other Entities			-63.088.018
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Proceeds from sales of property, plant and equipment			0
Purchase of Property, Plant, Equipment and Intangible Assets		-8.558.897	-3.399.625
Purchase of property, plant and equipment		-8.550.137	-3.148.431
Purchase of intangible assets		-8.760	-251.194
Cash Outflows from Acquisition of Investment Property		-177.147.327	
Dividends received			8.103.040
Other inflows (outflows) of cash		55.196	
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-2.583.830</b>	<b>-231.784.960</b>
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings			2.072.111
Proceeds from Loans			2.072.111
Repayments of borrowings		0	0
Payments of Lease Liabilities		-2.583.830	-396.322
Dividends Paid			-241.561.440
Interest Received			8.100.691
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-860.716.558	-121.625.200
Effect of exchange rate changes on cash and cash equivalents			136.199.911



Net increase (decrease) in cash and cash equivalents		-860.716.558	14.574.711
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		906.648.989	525.790.494
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		45.932.431	540.365.205

[illegible]

Current Period 01.01.2023 - 30.06.2023										-423.360.000		-423.360.000		-423.360.000
	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									-1.834.771		-1.834.771		-1.834.771
	Equity at end of period		241.920.000	-36.431.906		310.160.268			174.389.525	4.774.110.940	448.045.636	5.912.194.463		5.912.194.463