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KAMUYU AYDINLATMA PLATFORMU

İDEALİST GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

İDEALİST GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

Genel Kurulu'na

Giriş

İDEALİST GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.'nin ("Şirket") 30 Haziran 2023 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere 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 özet 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 özet 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 özet 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 özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 09 Ağustos 2023

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Fırm Of Abacus

ALİ OSMAN EFLATUN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[5]	882.229	8.480.630
Trade Receivables	[8]	0	389.767
Trade Receivables Due From Unrelated Parties		0	389.767
Other Receivables	[10]	73.532	90.978
Other Receivables Due From Unrelated Parties		73.532	90.978
Inventories	[11]	60.852.405	19.767.402
Prepayments	[15]	39.123.300	25.764.996
Prepayments to Related Parties		38.290.286	24.332.776
Prepayments to Unrelated Parties		833.014	1.432.220
Current Tax Assets	[16]	12.776	42.771
Other current assets	[18]	9.391.138	6.668.607
Other Current Assets Due From Unrelated Parties		9.391.138	6.668.607
SUB-TOTAL		**110.335.380**	**61.205.151**
Total current assets		**110.335.380**	**61.205.151**
NON-CURRENT ASSETS			
Other Receivables	[10]	10.685	10.685
Other Receivables Due From Unrelated Parties		10.685	10.685
Investment property	[12]	103.811.117	100.802.000
Property, plant and equipment	[13]	163.151	170.074
Vehicles		116.418	120.410
Fixtures and fittings		6.733	9.664
Construction in Progress		40.000	40.000
Deferred Tax Asset	[16]	0	1.463.632
Total non-current assets		**103.984.953**	**102.446.391**
Total assets		**214.320.333**	**163.651.542**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	14.679.134	12.103.103
Current Borrowings From Unrelated Parties		14.679.134	12.103.103
Bank Loans		14.679.134	12.103.103
Current Portion of Non-current Borrowings	[6]	0	39.542
Current Portion of Non-current Borrowings from Unrelated Parties		0	39.542
Bank Loans			39.542
Other Financial Liabilities	[7]	184.631	22.943
Other Miscellaneous Financial Liabilities		184.631	22.943
Trade Payables	[8]	19.663.672	20.559.007
Trade Payables to Related Parties		0	21.511
Trade Payables to Unrelated Parties		19.663.672	20.537.496
Employee Benefit Obligations	[9]	522.553	391.551
Other Payables	[10]	6.304	55.080
Other Payables to Related Parties		0	47.840
Other Payables to Unrelated Parties		6.304	7.240
Deferred Income Other Than Contract Liabilities	[15]	44.500.064	13.565.948
Deferred Income Other Than Contract Liabilities from Unrelated Parties		44.500.064	13.565.948
Current provisions	[17]	196.838	82.827
Current provisions for employee benefits		63.969	33.753
Other current provisions		132.869	49.074
Other Current Liabilities	[18]	3.144.530	41.801
Other Current Liabilities to Unrelated Parties		3.144.530	41.801
SUB-TOTAL		**82.897.726**	**46.861.802**
Total current liabilities		**82.897.726**	**46.861.802**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Non-current provisions	[17]	379.023	268.118
Non-current provisions for employee benefits		379.023	268.118

Deferred Tax Liabilities	[16]	342.275	
Total non-current liabilities		**721.298**	**268.118**
Total liabilities		**83.619.024**	**47.129.920**
EQUITY			
Equity attributable to owners of parent		130.701.309	116.521.622
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]	70.667	12.492
Gains (Losses) on Revaluation and Remeasurement		70.667	12.492
Gains (Losses) on Remeasurements of Defined Benefit Plans		70.667	12.492
Restricted Reserves Appropriated From Profits	[23]	9.893.461	288.543
Legal Reserves		288.543	288.543
Other Restricted Profit Reserves		9.604.918	
Prior Years' Profits or Losses	[24]	67.632.941	7.828.478
Current Period Net Profit Or Loss		2.785.643	58.073.512
Total equity		**130.701.309**	**116.521.622**
Total Liabilities and Equity		**214.320.333**	**163.651.542**

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
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)		0	0	0	0
General Administrative Expenses	[26]	-3.061.739	-2.086.789	-1.364.725	-1.295.426
Other Income from Operating Activities	[27]	9.329.154	2.824.225	10.113	813.888
Other Expenses from Operating Activities	[27]	-1.666.168	-2.395.780	-98.109	-1.434
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.601.247	-1.658.344	-1.452.721	-482.972
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.601.247	-1.658.344	-1.452.721	-482.972
Finance income	[28]	213.783	161.039	144.994	19.769
Finance costs	[28]	-225.002	-348.384	-94.446	-143.970
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.590.028	-1.845.689	-1.402.173	-607.173
Tax (Expense) Income, Continuing Operations	[16]	-1.804.385	4.383	-50.283	2.013
Current Period Tax (Expense) Income		0	0	0	1.110
Deferred Tax (Expense) Income		-1.804.385	4.383	-50.283	903
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.785.643	-1.841.306	-1.452.456	-605.160
PROFIT (LOSS)		2.785.643	-1.841.306	-1.452.456	-605.160
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.785.643	-1.841.306	-1.452.456	-605.160
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		58.175	3.377	235.689	4.683
Gains (Losses) on Remeasurements of Defined Benefit Plans	[17]	59.697	3.617	236.382	4.903
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
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.522	-240	-693	-220
Deferred Tax (Expense) Income	[16]	-1.522	-240	-693	-220
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
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)		**58.175**	**3.377**	**235.689**	**4.683**

TOTAL COMPREHENSIVE INCOME (LOSS)		**2.843.818**	**-1.837.929**	**-1.216.767**	**-600.477**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.843.818	-1.837.929	-1.216.767	-600.477

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-7.388.069**	**-16.365.752**
Profit (Loss)		2.830.374	-1.841.306
Profit (Loss) from Continuing Operations		2.830.374	-1.841.306
Adjustments to Reconcile Profit (Loss)		**-5.386.090**	**-350.460**
Adjustments for depreciation and amortisation expense	[13,14]	6.923	55.225
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-7.928.318	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	[11]	-7.928.318	0
Adjustments for provisions		200.818	60.726
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[17]	284.613	60.726
Adjustments for (Reversal of) Other Provisions		-83.795	0
Adjustments for Interest (Income) Expenses		530.102	-462.028
Adjustments for Interest Income	[8,27]	-848.579	-3.900.460
Adjustments for interest expense	[6,8,27,29]	1.378.681	3.438.432
Adjustments for fair value losses (gains)		0	0
Adjustments for Tax (Income) Expenses	[16]	1.804.385	-4.383
Adjustments for losses (gains) on disposal of non-current assets		0	0
Changes in Working Capital		**-4.862.348**	**-14.154.656**
Adjustments for decrease (increase) in trade accounts receivable		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[10]	17.446	1.816
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		17.446	1.816
Adjustments for decrease (increase) in inventories	[11]	-21.820.814	-705.091
Decrease (Increase) in Prepaid Expenses	[15]	-13.358.304	-13.842.058
Adjustments for increase (decrease) in trade accounts payable	[8]	-1.526.981	-668.550
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.526.981	-668.550
Increase (Decrease) in Employee Benefit Liabilities	[9]	131.002	68.559
Adjustments for increase (decrease) in other operating payables		-47.840	637.162
Increase (Decrease) in Other Operating Payables to Related Parties		-47.840	646.326
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	-9.164
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[15]	30.934.116	447.418
Other Adjustments for Other Increase (Decrease) in Working Capital	[18]	809.027	-93.912
Decrease (Increase) in Other Assets Related with Operations		-2.293.702	-79.472
Increase (Decrease) in Other Payables Related with Operations		3.102.729	-14.440
Cash Flows from (used in) Operations		**-7.418.064**	**-16.346.422**
Income taxes refund (paid)		29.995	-19.330
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-3.009.117**	**-2.846.250**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Cash Outflows from Acquition of Investment Property	[12]	-3.009.117	-2.846.250
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**2.798.785**	**-2.267.649**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		2.798.785	32.131
Proceeds from Loans	[6]	2.637.097	0
Proceeds from Other Financial Borrowings	[7]	161.688	32.131
Repayments of borrowings		0	-2.299.780

Loan Repayments	[6]	0	-2.299.780
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-7.598.401	-21.479.651
Net increase (decrease) in cash and cash equivalents		-7.598.401	-21.479.651
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[5]	**8.480.630**	**22.349.934**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[5]	**882.229**	**870.283**

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]			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												
Previous Period 01.01.2022 - 30.06.2022	**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**				**288.543**	**4.175.140**	**3.653.338**	**7.828.478**	**58.495.002**		**58.495.002**
	Adjustments Related to Accounting Policy Changes																0
	Adjustments Related to Required Changes in Accounting Policies																0
	Adjustments Related to Voluntary Changes in Accounting Policies																0
	Adjustments Related to Errors																0
	Other Restatements																0
	Restated Balances																0
	Transfers											3.653.338	-3.653.338	0	0		0
	Total Comprehensive Income (Loss)				3.377	3.377	3.377						-1.841.306	-1.841.306	-1.837.929		-1.837.929
	Profit (loss)												-1.841.306	-1.841.306	-1.841.306		-1.841.306
	Other Comprehensive Income (Loss)	[17,22]			3.377	3.377	3.377								3.377		3.377
	Issue of equity																0
	Capital Decrease																0
	Capital Advance																0
	Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid																0
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions																0
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
	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																0
	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																0
	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																0
	Increase (decrease) through other changes, equity																0
	Equity at end of period		**50.000.000**	**318.597**	**62.761**	**62.761**	**62.761**				**288.543**	**7.828.478**	**-1.841.306**	**5.987.172**	**56.657.073**		**56.657.073**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**50.000.000**	**318.597**	**12.492**	**12.492**	**12.492**				**288.543**	**7.828.478**	**58.073.512**	**65.901.990**	**116.521.622**		**116.521.622**
	Adjustments Related to Accounting Policy Changes																0
	Adjustments Related to Required Changes in Accounting Policies																0
	Adjustments Related to Voluntary Changes in Accounting Policies																0
	Adjustments Related to Errors																0
	Other Restatements																0
	Restated Balances																0
	Transfers										9.604.918	48.468.594	-58.073.512	-9.604.918	0		0
	Total Comprehensive Income (Loss)				58.175	58.175	58.175						2.785.643	2.785.643	2.843.818		2.843.818
	Profit (loss)												2.785.643	2.785.643	2.785.643		2.785.643
	Other Comprehensive Income (Loss)	[17,22]			58.175	58.175	58.175								58.175		58.175
	Issue of equity																0
	Capital Decrease																0
	Capital Advance																0
	Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid																

Current Period 01.01.2023 - 30.06.2023																0
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions															0
	Increase (Decrease) through Share-Based Payment Transactions															0
	Acquisition or Disposal of a Subsidiary															0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0
	Transactions with noncontrolling shareholders															0
	Increase through Other Contributions by Owners															0
	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															0
	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															0
	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															0
	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															0
	Increase (decrease) through other changes, equity										11.335.869		11.335.869	11.335.869		11.335.869
	Equity at end of period		**50.000.000**	**318.597**	**70.667**	**70.667**	**70.667**			**9.893.461**	**67.632.941**	**2.785.643**	**70.418.584**	**130.701.309**		**130.701.309**