



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na:

Giriş

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2023 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların 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 özet finansal tablolara 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 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 Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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.

Dikkat Çekilen Hususlar

Ekteki finansal tabloların "Ek dipnot – Portföy sınırlamalarına uyumun kontrolü" dipnotuna dikkatinizi çekeriz. Gayrimenkul yatırım ortaklıkları, Gayrimenkul Yatırım Ortaklıklarına İlişkin Esaslar Tebliği ("Tebliğ") uyarınca gayrimenkullere, Yabancı Gayrimenkuller, Gayrimenkule Dayalı Projeler, Gayrimenkule Dayalı Haklar, İştirakler, Sermaye Piyasası Araçları, aktif toplamının en fazla %49'u oranında yatırım yapmak zorundadır. 30 Haziran 2023 tarihi itibarıyla, bu oran % 62,9 olarak gerçekleşmiştir. Tebliğ uyarınca Döviz Cinsinden Vadeli - Vadesiz Mevduat / Özel Cari - Katılma Hesabı ve TL Cinsinden Vadeli Mevduat / Katılma Hesabı aktif toplamının %10'unu aşamaz. 30 Haziran 2023 tarihi itibarıyla, bu oran %17,7 olarak gerçekleşmiştir. Şirket yönetiminin bu konulara yönelik açıklamaları 25 nolu finansal tablo dipnotunda açıklanmıştır. Ancak bu husus tarafımızca verilen sınırlı denetim sonucunu etkilememektedir.

Diğer Hususlar

Konsolide olmayan (bireysel) finansal tabloların muhasebe esaslarını açıklayan 2' no'lu finansal tablo dipnotuna dikkatinizi çekeriz. Türkiye Finansal Raporlama Standardı 10 uyarınca, bağlı ortaklıkları olan şirketlerin konsolide finansal tablolarının hazırlanması gerekmektedir. Bu çerçevede Şirket, 30 Haziran 2023 tarihi itibarıyla sona eren yıla ait konsolide finansal tablolarını da ayrıca hazırlamış olup, söz konusu konsolide finansal tablolar üzerindeki bağımsız denetçi raporumuz 18 Ağustos 2023 tarihinde düzenlenmiş ve olumlu sonuç açıklanmıştır. İlişikteki bireysel finansal tablolar ise, Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'ne, Sermaye Piyasası Kurulu ("SPK") tarafından getirilen raporlama yükümlülüğünü karşılamak üzere hazırlanmıştır. Bu sebeple, bireysel finansal tabloların kullanımı başka amaçlar için uygun olmayabilir.

Sonuç

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

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Cem Uçarlar, SMMM

Sorumlu Denetçi

18 Ağustos 2023

İstanbul, Türkiye

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	4	397.184.145	38.265.816
Trade Receivables		35.563.260	26.394.747
Trade Receivables Due From Unrelated Parties	6	35.563.260	26.394.747
Other Receivables		661.358	672.514
Other Receivables Due From Unrelated Parties	7	661.358	672.514
Inventories	8	55.126.298	65.065.271
Prepayments	9,18	170.267.033	128.249.550
Current Tax Assets	17	53.799	63.962
Other current assets	10	189.250	1.448.083
SUB-TOTAL		659.045.143	260.159.943
Total current assets		659.045.143	260.159.943
NON-CURRENT ASSETS			
Financial Investments	11	1.391.583.377	352.655.377
Trade Receivables		0	514.880.218
Trade Receivables Due From Related Parties	6,18	0	514.880.218
Other Receivables		132.270.235	72.530.816
Other Receivables Due From Related Parties	7,18	132.269.706	72.530.287
Other Receivables Due From Unrelated Parties	7	529	529
Investment property	12	43.635.163	566.653.153
Property, plant and equipment	13	11.450.923	12.997.818
Prepayments		0	260.694
Total non-current assets		1.578.939.698	1.519.978.076
Total assets		2.237.984.841	1.780.138.019
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	52.603.427	40.827.342
Current Portion of Non-current Borrowings	5	3.636.618	0
Trade Payables		15.746.508	16.298.309
Trade Payables to Unrelated Parties	6	15.746.508	16.298.309
Employee Benefit Obligations		957.848	459.312
Other Payables		116.799.853	449.155
Other Payables to Related Parties	7,18	115.961.017	25.140
Other Payables to Unrelated Parties	7	838.836	424.015
Contract Liabilities	9	300.000	35.000
Other Current Liabilities	10	46.792.052	16.574
SUB-TOTAL		236.836.306	58.085.692
Total current liabilities		236.836.306	58.085.692
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	1.307.784	0
Non-current provisions		848.023	1.232.413
Non-current provisions for employee benefits		848.023	1.232.413
Total non-current liabilities		2.155.807	1.232.413
Total liabilities		238.992.113	59.318.105
EQUITY			
Equity attributable to owners of parent		1.998.992.728	1.720.819.914
Issued capital	15	669.833.747	669.833.747
Share Premium (Discount)		4.722	4.722
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-998.340	-225.297
Gains (Losses) on Revaluation and Remeasurement		-998.340	-225.297
Gains (Losses) on Remeasurements of Defined Benefit Plans		-998.340	-225.297
Restricted Reserves Appropriated From Profits	15	40.693.320	29.292.034
Prior Years' Profits or Losses		1.010.513.422	624.977.589
Current Period Net Profit Or Loss		278.945.857	396.937.119
Total equity		1.998.992.728	1.720.819.914
Total Liabilities and Equity		2.237.984.841	1.780.138.019

Statement of Profit or Loss and Other Comprehensive Income

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)					
Revenue	19	584.981.471	118.666.788	584.700.887	84.437.730
Cost of sales	19	-545.613.752	-133.408.843	-545.613.752	-101.119.650
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.367.719	-14.742.055	39.087.135	-16.681.920
GROSS PROFIT (LOSS)		39.367.719	-14.742.055	39.087.135	-16.681.920
General Administrative Expenses	20	-23.276.301	-13.244.137	-11.857.211	-6.841.546
Other Income from Operating Activities	21	267.694.026	151.816.639	223.246.904	60.948.605
Other Expenses from Operating Activities	21	-299.502	-54.926.521	-158.596	-24.680.189
PROFIT (LOSS) FROM OPERATING ACTIVITIES		283.485.942	68.903.926	250.318.232	12.744.950
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		283.485.942	68.903.926	250.318.232	12.744.950
Finance income	22	1.320.428	283.189	1.004.649	17.052
Finance costs	22	-5.860.513	-6.306.748	-2.950.773	-3.406.932
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		278.945.857	62.880.367	248.372.108	9.355.070
Tax (Expense) Income, Continuing Operations		0	-114.235	0	-135.658
Current Period Tax (Expense) Income	17	0	-114.235	0	-135.658
PROFIT (LOSS) FROM CONTINUING OPERATIONS		278.945.857	62.766.132	248.372.108	9.219.412
PROFIT (LOSS)		278.945.857	62.766.132	248.372.108	9.219.412
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		278.945.857	62.766.132	248.372.108	9.219.412
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		-773.043	-37.259	-410.930	-117.183
Gains (Losses) on Remeasurements of Defined Benefit Plans		-773.043	-37.259	-410.930	-117.183
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-773.043	-37.259	-410.930	-117.183
TOTAL COMPREHENSIVE INCOME (LOSS)		278.172.814	62.728.873	247.961.178	9.102.229
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		278.172.814	62.728.873	247.961.178	9.102.229

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		115.700.087	-123.861.825
Profit (Loss)		278.945.857	62.766.132
Adjustments to Reconcile Profit (Loss)		-155.801.443	-48.055.918
Adjustments for depreciation and amortisation expense	13	1.708.910	616.630
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.425.644	-41.722
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-1.425.644	-41.722
Adjustments for provisions		-227.025	256.572
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-227.025	256.572
Adjustments for Interest (Income) Expenses		5.047.322	5.611.437
Adjustments for Interest Income	22	-669.880	-283.189
Adjustments for interest expense	22	5.717.202	5.894.626
Adjustments for unrealised foreign exchange losses (gains)		-148.657.196	-49.477.918
Adjustments for fair value losses (gains)	12	-12.247.810	-5.135.152
Adjustments for Tax (Income) Expenses			114.235
Changes in Working Capital		-6.524.082	-138.844.583
Adjustments for decrease (increase) in trade accounts receivable		-8.851.863	-80.683.961
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-59.739.419	-49.355.865
Adjustments for decrease (increase) in inventories		3.334.773	1.237.459
Decrease (Increase) in Prepaid Expenses		-175.131	
Adjustments for increase (decrease) in trade accounts payable		-635.001	-2.204.948
Increase (Decrease) in Employee Benefit Liabilities		498.536	163.557
Adjustments for Increase (Decrease) in Contract Liabilities		265.000	-200.000
Adjustments for increase (decrease) in other operating payables		11.050.203	-6.756.934
Other Adjustments for Other Increase (Decrease) in Working Capital		47.728.820	-1.043.891
Decrease (Increase) in Other Assets Related with Operations		953.342	-825.285
Increase (Decrease) in Other Payables Related with Operations		46.775.478	-218.606
Cash Flows from (used in) Operations		116.620.332	-124.134.369
Payments Related with Provisions for Employee Benefits		-930.408	
Income taxes refund (paid)	17	10.163	272.544
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		231.545.077	78.175.746
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-268.709.307	-48.538
Purchase of Property, Plant, Equipment and Intangible Assets		-162.015	-194.972
Purchase of property, plant and equipment	13	-162.015	-194.972
Cash Inflows from Sale of Investment Property	12	541.870.000	93.947.276
Cash advances and loans made to other parties		-41.453.601	-15.528.020
Other Cash Advances and Loans Made to Other Parties		-41.453.601	-15.528.020
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		11.673.165	173.999.839
Proceeds from borrowings		20.000.000	31.500.000
Proceeds from Loans	5	20.000.000	31.500.000
Repayments of borrowings		-3.430.087	-23.830.000
Loan Repayments	5	-3.430.087	-23.830.000
Interest paid		-5.566.628	-5.894.626
Interest Received		669.880	283.189
Other inflows (outflows) of cash			171.941.276
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		358.918.329	128.313.760
Net increase (decrease) in cash and cash equivalents		358.918.329	128.313.760
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	38.265.816	58.797.835
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	397.184.145	187.111.595

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											
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	669.833.747	4.722		132.870			9.963.926	240.970.243	403.335.452	1.324.240.960	1.324.240.960
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	0	0		0			19.328.108	384.007.344	-403.335.452	0	0
Total Comprehensive Income (Loss)	0	0		-37.259			0	0	62.766.132	62.728.873	62.728.873
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		95.611			29.292.034	624.977.587	62.766.132	1.386.969.833	1.386.969.833
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	669.833.747	4.722		-225.297			29.292.034	624.977.589	396.937.119	1.720.819.914	1.720.819.914
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	0	0		0			11.401.286	385.535.833	-396.937.119	0	0
Total Comprehensive Income (Loss)	0	0		-773.043			0	0	278.945.857	278.172.814	278.172.814
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 - 30.06.2022

