



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Peker GYO Consolidated Report



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	74.863.614	55.644.873
Financial Investments	5	34.737.359	3.190
Trade Receivables		51.240.065	35.725.157
Trade Receivables Due From Related Parties	7,18	250.000	0
Trade Receivables Due From Unrelated Parties	7	50.990.065	35.725.157
Other Receivables		10.459.788	171.874.960
Other Receivables Due From Related Parties	8,18	2.597.864	162.713.870
Other Receivables Due From Unrelated Parties	8	7.861.924	9.161.090
Inventories	9	55.126.298	65.065.271
Prepayments		251.483.710	323.767.578
Prepayments to Related Parties	10,18	239.738.408	164.311.257
Prepayments to Unrelated Parties	10	11.745.302	159.456.321
Current Tax Assets	17	15.177	63.962
Other current assets	11	27.157.107	4.421.469
SUB-TOTAL		505.083.118	656.566.460
Total current assets		505.083.118	656.566.460
NON-CURRENT ASSETS			
Trade Receivables		0	514.880.218
Trade Receivables Due From Related Parties	7,18	0	514.880.218
Other Receivables		764.140	524.892
Other Receivables Due From Unrelated Parties	8	764.140	524.892
Investment property	12	3.578.451.130	2.445.194.235
Property, plant and equipment	13	34.495.615	23.430.323
Prepayments		14.245.827	260.694
Prepayments to Unrelated Parties	10	14.245.827	260.694
Deferred Tax Asset	17	8.345.038	7.767.358
Total non-current assets		3.636.301.750	2.992.057.720
Total assets		4.141.384.868	3.648.624.180
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	53.813.871	175.320.898
Current Portion of Non-current Borrowings	6	3.637.631	0
Other Financial Liabilities		0	22.024
Trade Payables		101.086.718	77.289.667
Trade Payables to Related Parties	7,18	69.093	0
Trade Payables to Unrelated Parties	7	101.017.625	77.289.667
Employee Benefit Obligations		783.869	819.558
Other Payables		1.227.489	276.563.085
Other Payables to Related Parties	8,18	0	276.138.673
Other Payables to Unrelated Parties	8	1.227.489	424.412
Contract Liabilities	10	307.231	16.211.348
Current tax liabilities, current	17	0	3.226.748
Current provisions		333.615	1.245.896
Other current provisions		333.615	1.245.896
Other Current Liabilities	11	45.909.936	1.601.184
SUB-TOTAL		207.100.360	552.300.408
Total current liabilities		207.100.360	552.300.408
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	1.779.405.549	820.799.330
Other Payables		1.034.121	79.079.943
Other Payables to Related Parties	8,18	1.034.121	79.079.943
Non-current provisions		915.216	1.232.413
Non-current provisions for employee benefits		915.216	1.232.413
Deferred Tax Liabilities	17	169.562.656	70.285.701
Total non-current liabilities		1.950.917.542	971.397.387
Total liabilities		2.158.017.902	1.523.697.795
EQUITY			

Equity attributable to owners of parent		1.983.366.966	2.124.926.385
Issued capital	15	669.833.747	669.833.747
Share Premium (Discount)		4.722	4.722
Effects of Business Combinations Under Common Control		-1.074.113.090	-35.185.090
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		325.641.487	151.507.386
Gains (Losses) on Revaluation and Remeasurement		-915.735	-225.297
Gains (Losses) on Remeasurements of Defined Benefit Plans		-915.735	-225.297
Exchange Differences on Translation		326.557.222	151.732.683
Restricted Reserves Appropriated From Profits	15	40.693.320	29.292.034
Prior Years' Profits or Losses		1.298.072.300	909.226.754
Current Period Net Profit Or Loss		723.234.480	400.246.832
Total equity		1.983.366.966	2.124.926.385
Total Liabilities and Equity		4.141.384.868	3.648.624.180

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	652.449.719	139.245.200	19.323.669	13.205.958
Cost of sales	19	-592.861.579	-137.127.731	-4.987.195	-3.718.888
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		59.588.140	2.117.469	14.336.474	9.487.070
GROSS PROFIT (LOSS)		59.588.140	2.117.469	14.336.474	9.487.070
General Administrative Expenses	20	-74.173.762	-42.341.672	-27.908.782	-17.596.488
Other Income from Operating Activities	21	912.096.002	273.483.246	90.802.878	97.846.090
Other Expenses from Operating Activities	21	-13.350.199	-316.479.624	-773.495	-115.999.124
PROFIT (LOSS) FROM OPERATING ACTIVITIES		884.160.181	-83.220.581	76.457.075	-26.262.452
Investment Activity Income		14.217	0	14.217	0
Investment Activity Expenses		0	-364.574	0	-13.260
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		884.174.398	-83.585.155	76.471.292	-26.275.712
Finance income	22	4.966.082	4.599.075	2.005.179	1.196.286
Finance costs	22	-67.206.725	-25.074.616	-24.562.814	-8.060.625
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		821.933.755	-104.060.696	53.913.657	-33.140.051
Tax (Expense) Income, Continuing Operations		-98.699.275	27.288.564	-13.510.518	8.058.367
Current Period Tax (Expense) Income	17	0	-152.425	0	-38.190
Deferred Tax (Expense) Income	17	-98.699.275	27.440.989	-13.510.518	8.096.557
PROFIT (LOSS) FROM CONTINUING OPERATIONS		723.234.480	-76.772.132	40.403.139	-25.081.684
PROFIT (LOSS)		723.234.480	-76.772.132	40.403.139	-25.081.684
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	-526.293
Owners of Parent		723.234.480	-76.772.132	40.403.139	-24.555.391
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		-690.438	-68.573	82.605	-31.314
Gains (Losses) on Remeasurements of Defined Benefit Plans		-690.438	-68.573	82.605	-31.314
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		174.824.539	54.383.276	16.190.258	16.087.350
Exchange Differences on Translation of Foreign Operations		174.824.539	54.383.276	16.190.258	16.087.350
OTHER COMPREHENSIVE INCOME (LOSS)		174.134.101	54.314.703	16.272.863	16.056.036
TOTAL COMPREHENSIVE INCOME (LOSS)		897.368.581	-22.457.429	56.676.002	-9.025.648
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	-526.293
Owners of Parent		897.368.581	-22.457.429	56.676.002	-8.499.355

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		723.234.480	-76.772.132
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13	4.454.867	3.395.965
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.499.876	88.315
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	21	-1.499.876	88.315
Adjustments for provisions		-989.508	688.651
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-77.227	471.163
Adjustments for (Reversal of) Other Provisions		-912.281	217.488
Adjustments for Interest (Income) Expenses		18.635.396	12.275.693
Adjustments for Interest Income	22	-1.465.050	-300.573
Adjustments for interest expense	22	20.100.446	12.576.266
Adjustments for unrealised foreign exchange losses (gains)		-173.936.206	-57.538.776
Adjustments for fair value losses (gains)		-629.056.381	167.981.400
Adjustments for Tax (Income) Expenses	17	98.699.275	-27.288.564
Adjustments for losses (gains) on disposal of non-current assets			364.574
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	13		364.574
Other adjustments for which cash effects are investing or financing cash flow	5	-4.022	376.680
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		674.791.197	-70.920.477
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		161.175.924	149.749.409
Adjustments for Decrease (Increase) in Contract Assets		-15.904.117	-172.883
Adjustments for decrease (increase) in inventories		3.334.773	4.684.178
Decrease (Increase) in Prepaid Expenses		-8.757.189	-4.096
Adjustments for increase (decrease) in trade accounts payable		23.797.051	-4.366.277
Increase (Decrease) in Employee Benefit Liabilities		-35.689	363.294
Adjustments for increase (decrease) in other operating payables		-353.381.418	42.787.066
Other Adjustments for Other Increase (Decrease) in Working Capital		21.551.090	-2.427.883
Decrease (Increase) in Other Assets Related with Operations		-22.735.638	-34.625.461
Increase (Decrease) in Other Payables Related with Operations		44.286.728	32.197.578
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-930.408	
Income taxes refund (paid)	17	-3.177.963	3.572.794
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows from Purchase of Additional Shares of Subsidiaries		-1.038.928.000	-10.709.440
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	5	4.316.651	
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	5	-39.036.603	
Proceeds from sales of property, plant, equipment and intangible assets			3.275.661
Proceeds from sales of property, plant and equipment	13		3.275.661
Purchase of Property, Plant, Equipment and Intangible Assets		-10.595.198	-9.473.322
Purchase of property, plant and equipment	13	-10.595.198	-9.473.322
Cash Inflows from Sale of Investment Property	12	581.635.840	93.947.276
Cash advances and loans made to other parties		-329.397.754	-44.095.300
Other Cash Advances and Loans Made to Other Parties		-329.397.754	-44.095.300
Other inflows (outflows) of cash		-682.778.476	-416.722.836
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
		352.712.110	36.295.980

Proceeds from borrowings			472.939.950	233.514.679
Proceeds from Loans	6		472.939.950	233.514.679
Repayments of borrowings			-101.741.037	-184.943.006
Loan Repayments	6		-101.741.037	-184.943.006
Interest paid	22		-19.951.853	-12.576.266
Interest Received	22		1.465.050	300.573
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-620.070.154	-200.645.050
Effect of exchange rate changes on cash and cash equivalents			639.288.895	205.370.269
Net increase (decrease) in cash and cash equivalents			19.218.741	4.725.219
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			55.644.873	289.569.694
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3		74.863.614	294.294.913



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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	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			
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	669.833.747	4.722	-35.185.090	132.870	66.423.615				9.963.926	994.154.750	0	1.645.328.540	5.109.551	1.650.438.091
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									19.328.108	-19.328.108	0			0
Total Comprehensive Income (Loss)				-68.573	54.383.276						-76.772.132	-22.457.429		-22.457.429
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											-5.599.889	-5.599.889	-5.109.551	-10.709.440
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	-35.185.090	64.297	120.806.891				29.292.034	909.226.753	-76.772.132	1.617.271.222	0	1.617.271.222
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	669.833.747		-35.185.090	-225.297	151.732.683				29.292.034	909.226.754	400.246.832	2.124.926.385	0	2.124.926.385
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	388.845.546	-400.246.832	0		0
Total Comprehensive Income (Loss)				-690.438	174.824.539						723.234.480	897.368.581	0	897.368.581
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			-1.038.928.000									-1.038.928.000	0	-1.038.928.000
Advance Dividend Payments														
Dividends Paid														

Previous Period
01.01.2022 - 30.09.2022

