



## KAMUYU AYDINLATMA PLATFORMU

# EDİP GAYRİMENKUL YATIRIM SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2023 - 3. 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 30.09.2023	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	6	67.969.649	18.521.977
Financial Investments	7	88.979.458	67.005.704
Trade Receivables	10	39.854.959	20.108.074
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	39.854.959	20.108.074
Other Receivables	11	367.046	272.786
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	367.046	272.786
Inventories	13	314.979	273.307
Prepayments	26	3.375.046	460.654
Current Tax Assets	35	0	268.466
Other current assets	26	385.411	314.204
<b>SUB-TOTAL</b>		<b>201.246.548</b>	<b>107.225.172</b>
<b>Total current assets</b>		<b>201.246.548</b>	<b>107.225.172</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	7	0	0
Trade Receivables	10	0	0
Investments accounted for using equity method	16	0	0
Investment property	17	1.963.216.117	1.963.414.000
Property, plant and equipment	18	8.722.997	1.691.054
Right of Use Assets	18	142.960	308.304
Intangible assets and goodwill		32.822	54.956
Goodwill	19	0	0
Other intangible assets	19	32.822	54.956
Prepayments	26	5.400.000	0
Deferred Tax Asset	35	0	0
<b>Total non-current assets</b>		<b>1.977.514.896</b>	<b>1.965.468.314</b>
<b>Total assets</b>		<b>2.178.761.444</b>	<b>2.072.693.486</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	146.782.147	90.761.309
Trade Payables	10	13.334.946	8.949.482
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	13.334.946	8.949.482
Employee Benefit Obligations	20	708.614	304.784
Other Payables	11	7.917.853	2.014.351
Other Payables to Related Parties	11,37	687	687
Other Payables to Unrelated Parties	11	7.917.166	2.013.664
Deferred Income Other Than Contract Liabilities	26	5.239.750	1.019.300
Deferred Income Other Than Contract Liabilities From Related Parties	26	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	26	5.239.750	1.019.300
Current tax liabilities, current	35	0	0
Current provisions	22	2.187.215	1.736.185
Current provisions for employee benefits		0	0
Other current provisions		2.187.215	1.736.185
Other Current Liabilities	26	0	0
<b>SUB-TOTAL</b>		<b>176.170.525</b>	<b>104.785.411</b>
<b>Total current liabilities</b>		<b>176.170.525</b>	<b>104.785.411</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	8	1.273.955.541	1.313.588.877
Other Payables	11	2.436.407	1.865.905
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated parties	11	2.436.407	1.865.905
Deferred Income Other Than Contract Liabilities	26	136.667	212.172
Non-current provisions		2.782.385	1.523.115

Non-current provisions for employee benefits	24	2.782.385	1.523.115
Other non-current provisions	22	0	0
Deferred Tax Liabilities	35	201.990.722	197.378.989
<b>Total non-current liabilities</b>		<b>1.481.301.722</b>	<b>1.514.569.058</b>
<b>Total liabilities</b>		<b>1.657.472.247</b>	<b>1.619.354.469</b>
<b>EQUITY</b>			
Equity attributable to owners of parent	27	521.289.197	453.339.017
Issued capital		65.000.000	65.000.000
Inflation Adjustments on Capital		45.301.980	45.301.980
Share Premium (Discount)		104.038	104.038
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.039.749	-462.644
Gains (Losses) on Revaluation and Remeasurement		-1.039.749	-462.644
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits		2.592.217	2.067.777
Prior Years' Profits or Losses		340.803.426	-220.818.947
Current Period Net Profit Or Loss		68.527.285	562.146.813
Non-controlling interests	27	0	0
<b>Total equity</b>		<b>521.289.197</b>	<b>453.339.017</b>
<b>Total Liabilities and Equity</b>		<b>2.178.761.444</b>	<b>2.072.693.486</b>

## Profit or loss [abstract]

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
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
Revenue	28	217.184.469	116.024.376	84.240.458	50.223.486
Cost of sales	28	-94.650.749	-60.909.356	-38.470.150	-27.578.608
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		122.533.720	55.115.020	45.770.308	22.644.878
GROSS PROFIT (LOSS)		122.533.720	55.115.020	45.770.308	22.644.878
General Administrative Expenses	29	-11.068.668	-6.545.471	-4.383.361	-2.230.087
Marketing Expenses	29	0	0	0	0
Other Income from Operating Activities	31	463.232	801.613.755	95.729	800.052.552
Other Expenses from Operating Activities	31	-3.519.477	-1.334.869	-577.974	-551.267
PROFIT (LOSS) FROM OPERATING ACTIVITIES		108.408.807	848.848.435	40.904.702	819.916.076
Investment Activity Income	32	31.380.238	9.735.131	5.338.395	3.107.433
Investment Activity Expenses	32	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		139.789.045	858.583.566	46.243.097	823.023.509
Finance income	33	842.269	3.128.808	72.089	22.412
Finance costs	33	-67.299.928	-315.327.436	-37.470.781	-53.538.698
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		73.331.386	546.384.938	8.844.405	769.507.223
Tax (Expense) Income, Continuing Operations	35	-4.804.101	-135.622.480	13.418.992	-159.909.739
Current Period Tax (Expense) Income		0	-96.733	0	196.477
Deferred Tax (Expense) Income		-4.804.101	-135.525.747	13.418.992	-160.106.216
PROFIT (LOSS) FROM CONTINUING OPERATIONS		68.527.285	410.762.458	22.263.397	609.597.484
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		68.527.285	410.762.458	22.263.397	609.597.484
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		68.527.285	410.762.458	22.263.397	609.597.484
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç	36	0,01054000	0,06319000	0,00343000	0,09378000
<b>Diluted Earnings Per Share</b>					

## Statement of 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
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		68.527.285	410.762.458	22.263.397	609.597.484
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>-577.105</b>	<b>-353.010</b>	<b>140.362</b>	<b>-153.055</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-769.473	-441.262	127.361	-191.318
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		192.368	88.252	13.001	38.263
Taxes Relating to Remeasurements of Defined Benefit Plans	24	192.368	88.252	13.001	38.263
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>	<b>0</b>		
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-577.105</b>	<b>-353.010</b>	<b>140.362</b>	<b>-153.055</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>67.950.180</b>	<b>410.409.448</b>	<b>22.403.759</b>	<b>609.444.429</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		67.950.180	410.409.448	22.403.759	609.444.429

## 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		68.527.285	410.762.458
Profit (Loss) from Continuing Operations		68.527.285	410.762.458
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	18,19	553.101	458.182
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-172.609	-1.477.110
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	-172.609	-1.477.110
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for provisions		1.337.434	830.012
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	886.404	407.846
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	340.478	234.641
Adjustments for (Reversal of) Other Provisions	22	110.552	187.525
Adjustments for Interest (Income) Expenses		67.316.548	98.236.045
Adjustments for Interest Income	33	0	0
Adjustments for interest expense	33	67.221.131	98.231.833
Unearned Financial Income from Credit Sales	10	95.417	4.212
Adjustments for unrealised foreign exchange losses (gains)	8,33	0	202.488.118
Adjustments for fair value losses (gains)		-30.669.316	-811.348.787
Adjustments for Fair Value Losses (Gains) of Investment Property	31	0	-799.730.797
Adjustments for Fair Value Losses (Gains) of Financial Assets	32	-30.669.316	-11.617.990
Adjustments for Tax (Income) Expenses	35	4.804.101	135.622.480
Adjustments for losses (gains) on disposal of non-current assets	32	-302.770	-8.975
<b>Changes in Working Capital</b>			
Decrease (Increase) in Financial Investments		8.695.562	-50.400.157
Adjustments for decrease (increase) in trade accounts receivable		-19.669.693	-11.381.445
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10,37	0	5.120
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-19.669.693	-11.386.565
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-94.260	-45.709
Adjustments for decrease (increase) in inventories	13	-41.672	-127.762
Decrease (Increase) in Prepaid Expenses	26	-8.314.392	-1.263.629
Adjustments for increase (decrease) in trade accounts payable		4.385.464	6.607.273
Increase (Decrease) in Trade Accounts Payables to Related Parties	10,37	0	-10.774
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	4.385.464	6.618.047
Increase (Decrease) in Employee Benefit Liabilities	20	403.830	400.186
Adjustments for increase (decrease) in other operating payables		6.474.004	3.158.467
Increase (Decrease) in Other Operating Payables to Related Parties	11,37	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	6.474.004	3.158.467
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		4.144.945	303.988
Other Adjustments for Other Increase (Decrease) in Working Capital		-65.466.466	22.040
<b>Cash Flows from (used in) Operations</b>			
Payments Related with Provisions for Employee Benefits	24	-396.607	-77.100
Income taxes refund (paid)	35	268.466	-294.007
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	-600

Proceeds from sales of property, plant, equipment and intangible assets	18	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-7.397.566	-86.286
Cash Inflows from Sale of Investment Property	17	500.653	104.772
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-50.833.629</b>	<b>-12.713.264</b>
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from borrowings		6.000.000	1.319.221.961
Repayments of borrowings		-56.350.000	-1.306.963.100
Loan Repayments	8	-56.350.000	-1.306.963.100
Cash Outflows from Other Financial Liabilities		0	0
Payments of Lease Liabilities	8	-172.381	-135.148
Interest paid	33	-311.248	-24.836.977
Interest Received	33	0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-15.947.587	-30.230.810
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-15.947.587	-30.230.810
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>6</b>	<b>18.521.977</b>	<b>56.794.008</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>6</b>	<b>2.574.390</b>	<b>26.563.198</b>



