



KAMUYU AYDINLATMA PLATFORMU

EDİP GAYRİMENKUL YATIRIM SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2024 - 1. 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 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	133.033.518	56.232.790
Financial Investments	7	34.802.300	97.981.131
Trade Receivables	10	45.064.388	40.479.888
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	45.064.388	40.479.888
Other Receivables	11	443.429	431.968
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	443.429	431.968
Inventories	13	479.411	717.093
Prepayments	26	15.618.362	1.663.624
Current Tax Assets	35	0	0
Other current assets	26	365.364	2.716.158
SUB-TOTAL		229.806.772	200.222.652
Total current assets		229.806.772	200.222.652
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	10	0	0
Investments accounted for using equity method	16	0	0
Investment property	17	4.197.427.251	4.193.650.931
Property, plant and equipment	18	19.045.789	20.267.182
Right of Use Assets	18	737.919	328.578
Intangible assets and goodwill		50.741	66.696
Goodwill	19	0	0
Other intangible assets	19	50.741	66.696
Prepayments	26	0	0
Deferred Tax Asset	35	238.844.773	281.974.976
Total non-current assets		4.456.106.473	4.496.288.363
Total assets		4.685.913.245	4.696.511.015
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	18.778.762	14.326.734
Current Portion of Non-current Borrowings	8	190.952.461	223.938.476
Trade Payables	10	20.919.868	23.882.362
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	20.919.868	23.882.362
Employee Benefit Obligations	20	992.617	847.917
Other Payables	11	10.106.860	923.562
Other Payables to Related Parties	11,37	687	790
Other Payables to Unrelated Parties	11	10.106.173	922.772
Deferred Income Other Than Contract Liabilities	26	3.052.265	5.041.175
Deferred Income Other Than Contract Liabilities From Related Parties	26	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	26	3.052.265	5.041.175
Current tax liabilities, current	35	0	0
Current provisions	22	2.789.393	2.775.151
Current provisions for employee benefits		0	0
Other current provisions		2.789.393	2.775.151
Other Current Liabilities	26	0	0
SUB-TOTAL		247.592.226	271.735.377
Total current liabilities		247.592.226	271.735.377
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.234.266.600	1.396.524.151
Other Payables	11	2.739.111	2.982.809
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated parties	11	2.739.111	2.982.809
Deferred Income Other Than Contract Liabilities	26	429.913	451.760
Non-current provisions		4.758.013	4.902.683

Non-current provisions for employee benefits	24	4.758.013	4.902.683
Other non-current provisions	22	0	0
Deferred Tax Liabilities	35	18.514.564	17.291.208
Total non-current liabilities		1.260.708.201	1.422.152.611
Total liabilities		1.508.300.427	1.693.887.988
EQUITY			
Equity attributable to owners of parent	27	3.177.612.818	3.002.623.027
Issued capital		65.000.000	65.000.000
Inflation Adjustments on Capital		1.651.729.313	1.651.729.313
Share Premium (Discount)		2.325.168	2.325.168
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.404.976	-2.555.834
Gains (Losses) on Revaluation and Remeasurement		-2.404.976	-2.555.834
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		104.805.975	104.805.975
Prior Years' Profits or Losses		1.181.318.405	-961.134.962
Current Period Net Profit Or Loss		174.838.933	2.142.453.367
Non-controlling interests	27	0	0
Total equity		3.177.612.818	3.002.623.027
Total Liabilities and Equity		4.685.913.245	4.696.511.015

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	28	104.158.939	105.185.965
Cost of sales	28	-50.617.919	-50.076.641
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		53.541.020	55.109.324
GROSS PROFIT (LOSS)		53.541.020	55.109.324
General Administrative Expenses	29	-7.047.784	-4.949.440
Marketing Expenses	29	0	0
Other Income from Operating Activities	31	1.665.768	222.646
Other Expenses from Operating Activities	31	-1.867.377	-807.886
PROFIT (LOSS) FROM OPERATING ACTIVITIES		46.291.627	49.574.644
Investment Activity Income	32	8.706.484	5.611.251
Investment Activity Expenses	32	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		54.998.111	55.185.895
Finance income	33	0	111.997
Finance costs	33	-27.923.841	-25.802.745
Gains (losses) on net monetary position		157.416.701	318.548.960
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		184.490.971	348.044.107
Tax (Expense) Income, Continuing Operations	35	-9.652.038	-57.454.519
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		-9.652.038	-57.454.519
PROFIT (LOSS) FROM CONTINUING OPERATIONS		174.838.933	290.589.588
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		174.838.933	290.589.588
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		174.838.933	290.589.588
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i>	36	0,02690000	0,04471000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of Other Comprehensive Income			
PROFIT (LOSS)		174.838.933	290.589.588
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	201.144	-1.150.181
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-50.286	230.036
Taxes Relating to Remeasurements of Defined Benefit Plans	24	-50.286	230.036
Other Comprehensive Income That Will Be Reclassified to Profit or Loss			
OTHER COMPREHENSIVE INCOME (LOSS)			
		150.858	-920.145
TOTAL COMPREHENSIVE INCOME (LOSS)		174.989.791	289.669.443
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		174.989.791	289.669.443

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		174.838.933	290.589.588
Profit (Loss) from Continuing Operations		174.838.933	290.589.588
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	18,19	1.698.936	712.859
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-294.798	49.302
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	-294.798	49.302
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for provisions		874.721	1.010.771
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	497.168	949.315
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	239.436	33.492
Adjustments for (Reversal of) Other Provisions	22	138.117	27.964
Adjustments for Interest (Income) Expenses		20.447.191	21.919.737
Adjustments for Interest Income	33	-7.460.934	-3.828.926
Adjustments for interest expense	33	27.906.153	25.746.307
Unearned Financial Income from Credit Sales	10	1.972	2.356
Adjustments for unrealised foreign exchange losses (gains)	8,33	0	0
Adjustments for fair value losses (gains)		-1.245.550	-1.294.840
Adjustments for Fair Value Losses (Gains) of Investment Property	31		0
Adjustments for Fair Value Losses (Gains) of Financial Assets	32	-1.245.550	-1.294.840
Adjustments for Tax (Income) Expenses	35	9.702.325	34.027.035
Adjustments for losses (gains) on disposal of non-current assets	32	0	-487.486
Other adjustments to reconcile profit (loss)		-158.521.219	-304.105.720
Changes in Working Capital			
Decrease (Increase) in Financial Investments		51.597.122	-667.346
Adjustments for decrease (increase) in trade accounts receivable		-9.591.122	-12.442.810
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10,37	0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-9.591.122	-12.442.810
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-68.012	-286.316
Adjustments for decrease (increase) in inventories	13	143.803	159.020
Decrease (Increase) in Prepaid Expenses	26	-14.172.533	-7.306.201
Adjustments for increase (decrease) in trade accounts payable		164.080	1.803.028
Increase (Decrease) in Trade Accounts Payables to Related Parties	10,37	0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	164.080	1.803.028
Increase (Decrease) in Employee Benefit Liabilities	20	255.705	636.957
Adjustments for increase (decrease) in other operating payables		9.451.004	5.818.617
Increase (Decrease) in Other Operating Payables to Related Parties	11,37	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	9.451.004	5.818.617
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.291.646	6.694.345
Other Adjustments for Other Increase (Decrease) in Working Capital		1.995.204	-48.956
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	24	0	-98.032
Income taxes refund (paid)	35	0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
		-4.056.720	-9.170.326

Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	0
Proceeds from sales of property, plant, equipment and intangible assets	18	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-280.400	-96.745
Cash Inflows from Sale of Investment Property	17	0	341.268
Cash Outflows from Acquisition of Investment Property	17	-3.776.320	-9.414.849
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		2.235.053	-26.490.348
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from borrowings		22.750.750	0
Repayments of borrowings		0	-4.468.045
Loan Repayments	8	0	-4.468.045
Cash Outflows from Other Financial Liabilities	33	0	0
Payments of Lease Liabilities	8	-70.478	-104.922
Interest paid	33	-20.445.219	-21.917.381
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		84.162.477	1.022.878
Effect of exchange rate changes on cash and cash equivalents		-7.361.749	-3.207.202
Net increase (decrease) in cash and cash equivalents		76.800.728	-2.184.324
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	56.232.790	35.116.500
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	133.033.518	32.932.176



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	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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										Retained Earnings																	
												Accumulated Gains (Losses) From Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement (member)			Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Difference on Translation	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge			Gains (Losses) on Revaluation and Reclassification			Change in Value of Time Value of Options	Change in Value of Forward Contracts		Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Restricted Reserves Appropriated From Profits (member)	Other equity interest (member)	Other reserve (member)	Advance Dividend Payments (Net)	Prior Years' Profits or Losses	Net Profit or Loss										
Increases (Decreases) on Revaluation of Property, Plant and Equipment													Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans							Other Revaluation Increases (Decreases)	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge	Gains (Losses) on Remeasuring and for Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income													Reserve of Other Reassuring or Reclassification Adjustments									
Statement of changes in equity (abstract)																																																	
Statement of changes in equity (line items)																																																	
Equity at beginning of period	27	65.000.000	1.651.729.313	0	0	0	0	0	2.325.168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103.943.229	0	0	0	2.158.955.980	1.198.683.340	-960.272.640	862.001.794	862.001.794						
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	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Total Comprehensive Income (Loss)	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-920.146	0	-920.146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Profit (loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Other Comprehensive Income (Loss)	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-920.146	0	-920.146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
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	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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	27	65.000.000	1.651.729.313	0	0	0	0	0	2.325.168	0	0	0	0	0	0	-1.643.419	0	1.643.419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Statement of changes in equity (abstract)																																																	
Statement of changes in equity (line items)																																																	
Equity at beginning of period	27	65.000.000	1.651.729.313	0	0	0	0	0	2.325.168	0	0	0	0	0	0	-2.555.834	0	2.555.834	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Adjustments Related to Accounting Policy Changes																																																	
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Other Restatements																																																	
Restated Balances																																																	
Transfers	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Comprehensive Income (Loss)	27</																																																

