



KAMUYU AYDINLATMA PLATFORMU

PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Peker GYO consolidated financial report_Q2



Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM.A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na:

1. Görüş

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

2. 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 vâkîf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Diğer Hususlar

Grup'un Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Finansal Raporlama Standartları'na ("TFRS'lere") uygun olarak 31 Aralık 2023 tarihi itibariyle düzenlenmiş konsolide finansal tabloları bir başka denetim şirketi tarafından denetlenmiş ve söz konusu şirket 14 Mayıs 2024 tarihli raporunda söz konusu konsolide finansal tablolar üzerinde olumlu görüş beyan etmiştir. Grup'un TMS 34'e uygun olarak 30 Haziran 2023 tarihi itibariyle düzenlenmiş ve Not 2.1'de belirtilen TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama Standardı" uygulamasına ilişkin yapılan yeniden düzenlemelerin etkilerini içermeyen ara dönem özet konsolide finansal tabloların da aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 18 Ağustos 2023 tarihli raporunda ilgili ara dönem özet konsolide finansal tabloların TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususa rastlamadığını ifade etmiştir.

4. Sonuç

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

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Muhammet YAŞARBAŞ'tır.

İstanbul, 28 Ağustos 2024

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Muhammet YAŞARBAŞ

Sorumlu Denetçi, SMMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	67.553.302	72.468.223
Financial Investments	5	38.134.019	116.165.352
Trade Receivables		888.310.519	1.065.501.307
Trade Receivables Due From Related Parties	7-18	160.757.785	184.895.064
Trade Receivables Due From Unrelated Parties	7	727.552.734	880.606.243
Other Receivables		15.553.582	8.819.120
Other Receivables Due From Related Parties	8-18	4.222.013	3.975.781
Other Receivables Due From Unrelated Parties	8	11.331.569	4.843.339
Inventories	9	368.643.820	368.643.820
Prepayments		524.335.867	489.017.379
Prepayments to Related Parties	10-18	492.906.011	449.510.255
Prepayments to Unrelated Parties	10	31.429.856	39.507.124
Current Tax Assets	17	62.006	46.748
Other current assets	11	66.230.853	100.227.005
SUB-TOTAL		1.968.823.968	2.220.888.954
Total current assets		1.968.823.968	2.220.888.954
NON-CURRENT ASSETS			
Financial Investments	5	974.682	974.682
Other Receivables		1.013.020	1.179.776
Other Receivables Due From Unrelated Parties	8	1.013.020	1.179.776
Investment property	12	5.655.805.622	5.612.364.928
Property, plant and equipment	13	63.358.384	68.087.203
Prepayments			16.252.422
Prepayments to Related Parties	10-18		16.252.422
Deferred Tax Asset	17	2.792.831	11.470.665
Total non-current assets		5.723.944.539	5.710.329.676
Total assets		7.692.768.507	7.931.218.630
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	718.449.101	166.179.298
Current Borrowings From Unrelated Parties		718.449.101	166.179.298
Bank Loans	6	718.449.101	166.179.298
Current Portion of Non-current Borrowings		129.123.672	56.212.327
Current Portion of Non-current Borrowings from Unrelated Parties		129.123.672	56.212.327
Bank Loans	6	86.392.924	6.514.956
Lease Liabilities	6	42.730.748	49.697.371
Trade Payables		122.385.679	150.650.248
Trade Payables to Related Parties	7-18	2.071.706	1.225.758
Trade Payables to Unrelated Parties	7	120.313.973	149.424.490
Employee Benefit Obligations		1.119.116	1.009.796
Other Payables		735.104.755	40.588.860
Other Payables to Related Parties	8-18	732.362.370	2.035.214
Other Payables to Unrelated Parties	8	2.742.385	38.553.646
Contract Liabilities	10		317.438
Current provisions		25.349	449.751
Other current provisions		25.349	449.751
Other Current Liabilities	11	16.815.678	63.016.788
SUB-TOTAL		1.723.023.350	478.424.506
Total current liabilities		1.723.023.350	478.424.506
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.159.129.636	2.916.906.951
Long Term Borrowings From Unrelated Parties		2.159.129.636	2.916.906.951
Bank Loans	6	1.826.089.891	2.502.375.648
Lease Liabilities	6	333.039.745	414.531.303
Other Payables		329.717.861	256.257.209
Other Payables to Related Parties	8-18	329.717.861	256.257.209
Non-current provisions		460.467	618.535

Non-current provisions for employee benefits		460.467	618.535
Deferred Tax Liabilities	17	213.778.816	238.883.662
Total non-current liabilities		2.703.086.780	3.412.666.357
Total liabilities		4.426.110.130	3.891.090.863
EQUITY			
Equity attributable to owners of parent		3.042.657.873	3.777.992.077
Issued capital	15	669.833.747	669.833.747
Inflation Adjustments on Capital	15	2.394.947.714	2.394.947.714
Treasury Shares (-)	15	-261.393.296	
Share Premium (Discount)		19.649	19.649
Effects of Business Combinations Under Common Control		-2.355.687.740	-1.774.403.605
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-792.719	-663.083
Gains (Losses) on Revaluation and Remeasurement		-792.719	-663.083
Gains (Losses) on Remeasurements of Defined Benefit Plans		-792.719	-663.083
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-949.303.557	-641.252.858
Exchange Differences on Translation		-949.303.557	-641.252.858
Restricted Reserves Appropriated From Profits	15	492.418.710	143.755.431
Prior Years' Profits or Losses		2.637.091.803	1.641.786.639
Current Period Net Profit Or Loss		415.523.562	1.343.968.443
Non-controlling interests		224.000.504	262.135.690
Total equity		3.266.658.377	4.040.127.767
Total Liabilities and Equity		7.692.768.507	7.931.218.630

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	60.089.154	1.089.056.598	28.521.396	1.010.118.306
Cost of sales	19	-31.830	-1.212.032.182	-6.066	-1.139.378.184
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		60.057.324	-122.975.584	28.515.330	-129.259.878
GROSS PROFIT (LOSS)		60.057.324	-122.975.584	28.515.330	-129.259.878
General Administrative Expenses	20	-66.552.594	-83.880.929	-33.231.699	-34.445.851
Marketing Expenses		-11.436.595			
Other Income from Operating Activities	21	935.035.991	752.557.219	681.087.580	643.889.283
Other Expenses from Operating Activities	21	-105.139.204	-155.807.026	-24.730.573	-103.293.836
PROFIT (LOSS) FROM OPERATING ACTIVITIES		811.964.922	389.893.680	651.640.638	376.889.718
Investment Activity Income	22	36.472.762		32.853.051	
Investment Activity Expenses	22	-33.217.970			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		815.219.714	389.893.680	684.493.689	376.889.718
Finance income	23	1.411.255	5.214.530	207.521	4.551.342
Finance costs	23	-196.234.033	-102.013.311	-99.636.462	-56.034.252
Gains (losses) on net monetary position		-169.686.938	-126.151.571	-49.424.152	-36.847.668
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		450.709.998	166.943.328	535.640.596	288.559.140
Tax (Expense) Income, Continuing Operations		-28.669.083	-23.403.315	-13.688.412	-24.976.113
Deferred Tax (Expense) Income	17	-28.669.083	-23.403.315	-13.688.412	-24.976.113
PROFIT (LOSS) FROM CONTINUING OPERATIONS		422.040.915	143.540.013	521.952.184	263.583.027
PROFIT (LOSS)		422.040.915	143.540.013	521.952.184	263.583.027
Profit (loss), attributable to [abstract]					
Non-controlling Interests		6.517.353	461.412	2.025.266	130.167
Owners of Parent		415.523.562	143.078.601	519.926.918	263.452.860
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		-129.636	-1.326.510	-11.072	-665.084
Gains (Losses) on Remeasurements of Defined Benefit Plans		-129.636	-1.326.510	-11.072	-665.084
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-352.703.238	12.907.185	-140.468.784	151.764.536
Exchange Differences on Translation of Foreign Operations		-352.703.238	12.907.185	-140.468.784	151.764.536
Gains (losses) on exchange differences on translation of Foreign Operations		-352.703.238	12.907.185	-140.468.784	151.764.536
OTHER COMPREHENSIVE INCOME (LOSS)		-352.832.874	11.580.675	-140.479.856	151.099.452
TOTAL COMPREHENSIVE INCOME (LOSS)		69.208.041	155.120.688	381.472.328	414.682.479
Total Comprehensive Income Attributable to					
Non-controlling Interests		-38.135.186	461.412	-15.499.424	130.167
Owners of Parent		107.343.227	154.659.276	396.971.752	414.552.312

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		422.040.915	143.540.013
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13	8.596.103	4.656.404
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-2.587.635
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables			-2.587.635
Adjustments for provisions		74.002	-539.450
Adjustments for (Reversal of) Provisions Related with Employee Benefits		74.002	-539.450
Adjustments for Interest (Income) Expenses		146.657.902	55.006.073
Adjustments for Interest Income	23	-1.408.567	-1.227.412
Adjustments for interest expense	23	148.066.469	56.233.485
Adjustments for unrealised foreign exchange losses (gains)		30.097.343	-68.465.265
Adjustments for fair value losses (gains)		-822.110.608	-586.382.150
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-724.595.517	-153.385.258
Adjustments for Fair Value Losses (Gains) of Financial Assets	5	9.937.747	
Other Adjustments for Fair Value Losses (Gains)		-107.452.838	-432.996.892
Adjustments for Tax (Income) Expenses	17	28.669.083	23.403.315
Other adjustments for which cash effects are investing or financing cash flow	5	-13.129.880	
Adjustments Related to Gain and Losses on Net Monetary Position		167.664.950	114.875.701
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		39.063.439	-36.598.992
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-212.204.261	360.390.145
Adjustments for decrease (increase) in inventories			25.011.498
Decrease (Increase) in Prepaid Expenses		8.077.268	270.470.310
Adjustments for increase (decrease) in trade accounts payable		-28.264.569	-3.418.294
Increase (Decrease) in Employee Benefit Liabilities		109.320	259.915
Adjustments for increase (decrease) in other operating payables		378.426.362	-367.243.681
Other Adjustments for Other Increase (Decrease) in Working Capital		-12.962.056	37.798.952
Decrease (Increase) in Other Assets Related with Operations		33.980.894	-24.483.770
Increase (Decrease) in Other Payables Related with Operations		-46.942.950	62.282.722
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-300.359	-1.688.751
Income taxes refund (paid)			-6.632.316
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures			-500.900.094
Purchase of Property, Plant, Equipment and Intangible Assets	13	-6.844.208	-797.323
Cash Inflows from Sale of Investment Property	12		1.186.286.567
Cash Outflows from Acquisition of Investment Property	12	-119.871.450	-135.480.009
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	5	-705.196.196	
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	5	771.369.623	
Other inflows (outflows) of cash		-27.143.334	-89.010.159
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments	15	-261.393.296	
Proceeds from borrowings	6	623.811.673	326.861.973
Repayments of borrowings	6	-314.921.519	-79.538.484
Payments of Lease Liabilities	6	-3.459.420	-2.639.862

Interest paid		-101.605.021	-30.215.520
Interest Received		1.408.567	1.227.412
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.339.627	637.650.293
Effect of exchange rate changes on cash and cash equivalents		-630.915	-45.199.008
Net increase (decrease) in cash and cash equivalents		-3.970.542	592.451.285
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	72.468.223	115.217.497
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-944.379	58.708.416
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	67.553.302	766.377.198

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	Treasury Shares	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			Retained Earnings			
						Gains (Losses) on Revaluations 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	Restricted Reserves Appropriated From Profits (member)	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	2.394.947.714		19.649	6.475.705	-736.183	-406.222.702			120.321.022	2.086.361.785	4.671.000.737	4.671.000.737		
Adjustments Related to Accounting Policy Changes					1.876.904						-260.327.597	-258.450.693	-2.605.512	-261.056.205	
Adjustments Related to Required Changes in Accounting Policies					1.876.904						-260.327.597	-258.450.693	-2.605.512	-261.056.205	
Adjustments Related to Voluntary Changes in Accounting Policies															
Adjustments Related to Errors															
Other Restatements															
Restated Balances	669.833.747	2.394.947.714		19.649	8.352.609	-736.183	-406.222.702			120.321.022	1.826.034.188	4.412.550.044	-2.605.512	4.409.944.532	
Transfers									23.434.409	-23.434.409					
Total Comprehensive Income (Loss)						-1.326.510	12.907.185					143.078.601	154.659.276	461.412	155.120.688
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					-1.780.323.406							-1.780.323.406		-1.780.323.406	
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	2.394.947.714		19.649	-1.771.970.797	-2.062.693	-593.315.517			143.755.431	1.802.599.779	143.078.601	2.796.885.914	-2.144.100	2.794.741.814
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	669.833.747	2.394.947.714		19.649	-1.776.280.509	-663.083	-641.252.858			143.755.431	1.902.114.236	1.194.537.424	3.890.011.751	263.263.148	4.153.274.899
Adjustments Related to Accounting Policy Changes					1.876.904						-260.327.597	146.431.019	-112.019.674	-1.127.458	-113.147.132
Adjustments Related to Required Changes in Accounting Policies					1.876.904						-260.327.597	146.431.019	-112.019.674	-1.127.458	-113.147.132
Adjustments Related to Voluntary Changes in Accounting Policies															
Adjustments Related to Errors															
Other Restatements															
Restated Balances	669.833.747	2.394.947.714		19.649	-1.774.403.605	-663.083	-641.252.858			143.755.431	1.641.786.639	1.343.968.443	3.777.992.077	262.135.690	4.040.127.767
Transfers									87.269.983	-1.256.098.460		-1.343.968.443			
Total Comprehensive Income (Loss)						-129.636	-308.050.699					415.523.562	107.343.227	-38.135.186	69.208.041
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					-581.284.135							-581.284.135		-581.284.135	
Advance Dividend Payments															
Dividends Paid															

Previous Period
01.01.2023 - 30.06.2023

