



KAMUYU AYDINLATMA PLATFORMU

PERA YATIRIM HOLDİNG A.Ş. Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

PERA YATIRIM HOLDİNG ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

PERA YATIRIM HOLDİNG ANONİM ŞİRKETİ'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 finansal bilgilere 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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.

Sonuç

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

Ankara, 12 Eylül 2024

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacus

ALİ OSMAN EFLATUN

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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]	31.224.305	322.792
Financial Investments	[5]	4.991.500	0
Financial Assets at Fair Value Through Profit or Loss		4.991.500	0
Financial Assets Held For Trading		4.991.500	0
Trade Receivables	[8]	3.538.661	9.244.230
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		3.538.661	9.244.230
Other Receivables	[9]	238.206	163.731
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		238.206	163.731
Inventories	[11]	1.179.413	1.465.547
Prepayments	[15]	74.799.266	29.263.369
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		74.799.266	29.263.369
Current Tax Assets	[16]	292.110	0
Other current assets	[18]	24.484.032	12.937.084
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		24.484.032	12.937.084
SUB-TOTAL		140.747.493	53.396.753
Total current assets		140.747.493	53.396.753
NON-CURRENT ASSETS			
Other Receivables	[9]	530.546	512.393
Other Receivables Due From Related Parties		183.224	228.544
Other Receivables Due From Unrelated Parties		347.322	283.849
Investment property	[12]	1.724.231.170	1.724.231.170
Property, plant and equipment	[13]	141.878.531	134.164.192
Vehicles		9.705.694	0
Fixtures and fittings		1.481.700	953.420
Construction in Progress		130.691.137	133.210.772
Intangible assets and goodwill	[14]	66.046.053	0
Other Rights		66.046.053	0
Prepayments	[15]	576.339	711.079
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		576.339	711.079
Deferred Tax Asset	[16]	92.959.439	0
Total non-current assets		2.026.222.078	1.859.618.834
Total assets		2.166.969.571	1.913.015.587
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	0	8.731.421
Current Borrowings From Unrelated Parties		0	8.731.421
Bank Loans		0	8.731.421
Current Portion of Non-current Borrowings	[6]	97.774.948	29.410.974
Current Portion of Non-current Borrowings from Unrelated Parties		97.774.948	29.410.974
Lease Liabilities		97.774.948	29.410.974
Other Financial Liabilities	[7]	5.679.944	26.849
Other Miscellaneous Financial Liabilities		5.679.944	26.849
Trade Payables	[8]	2.623.832	7.786.146
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		2.623.832	7.786.146
Employee Benefit Obligations	[10]	1.103.277	887.096
Other Payables	[9]	3.734.601	4.130.695
Other Payables to Related Parties		3.282.620	3.565.214
Other Payables to Unrelated Parties		451.981	565.481
Deferred Income Other Than Contract Liabilities	[15]	1.220	204.302
Deferred Income Other Than Contract Liabilities From Related Parties		0	0

Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.220	204.302
Current provisions	[17]	2.258.945	725.910
Current provisions for employee benefits		649.956	542.176
Insurance Technical Reserves		0	0
Other current provisions		1.608.989	183.734
Other Current Liabilities	[18]	1.450.381	4.920.722
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		1.450.381	4.920.722
SUB-TOTAL		114.627.148	56.824.115
Total current liabilities		114.627.148	56.824.115
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	315.853.261	160.833.382
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		315.853.261	160.833.382
Lease Liabilities		315.853.261	160.833.382
Non-current provisions	[17]	2.076.161	2.005.228
Non-current provisions for employee benefits		2.076.161	2.005.228
Total non-current liabilities		317.929.422	162.838.610
Total liabilities		432.556.570	219.662.725
EQUITY			
Equity attributable to owners of parent		1.734.413.001	1.693.352.862
Issued capital	[20]	142.560.000	142.560.000
Inflation Adjustments on Capital	[21]	1.573.785.862	1.573.785.862
Treasury Shares (-)	[22]	-44.572.957	-44.572.957
Share Premium (Discount)	[23]	4.086.916	4.086.916
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[24]	-374.326	-519.028
Gains (Losses) on Revaluation and Remeasurement		-374.326	-519.028
Gains (Losses) on Remeasurements of Defined Benefit Plans		-374.326	-519.028
Restricted Reserves Appropriated From Profits	[25]	375.380.202	375.380.203
Legal Reserves		22.886.047	22.886.047
Other Restricted Profit Reserves		352.494.155	352.494.156
Prior Years' Profits or Losses	[26]	-357.368.134	-927.879.200
Current Period Net Profit Or Loss		40.915.438	570.511.066
Total equity		1.734.413.001	1.693.352.862
Total Liabilities and Equity		2.166.969.571	1.913.015.587

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	[27]	9.163.947	14.419.304	5.074.282	11.829.977
Cost of sales	[27]	-9.137.268	-13.108.014	-4.386.571	-8.966.519
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		26.679	1.311.290	687.711	2.863.458
GROSS PROFIT (LOSS)		26.679	1.311.290	687.711	2.863.458
General Administrative Expenses	[28]	-13.998.563	-10.924.932	-7.658.859	-6.053.910
Other Income from Operating Activities	[29]	234.143	198.047	114.223	134.247
Other Expenses from Operating Activities	[29]	-2.151.950	-2.633.319	-1.255.130	-2.553.225
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-15.889.691	-12.048.914	-8.112.055	-5.609.430
Investment Activity Income	[30]	29.500	191.061.786	29.500	191.061.786
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-15.860.191	179.012.872	-8.082.555	185.452.356
Finance income	[31]	6.102.866	533.931	2.317.744	239.166
Finance costs	[31]	-81.845.806	-10.469.986	-46.928.148	-9.319.521
Gains (losses) on net monetary position		39.554.148	-5.795.982	16.901.441	2.707.813
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-52.048.983	163.280.835	-35.791.518	179.079.814
Tax (Expense) Income, Continuing Operations		92.964.421	0	58.790.955	0
Deferred Tax (Expense) Income	[16]	92.964.421	0	58.790.955	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		40.915.438	163.280.835	22.999.437	179.079.814
PROFIT (LOSS)		40.915.438	163.280.835	22.999.437	179.079.814
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		40.915.438	163.280.835	22.999.437	179.079.814
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		144.702	-1.173.007	1.762	-1.230.225
Gains (Losses) on Remeasurements of Defined Benefit Plans	[24]	19.927	-1.173.007	-11.064	-1.230.225
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		124.775	0	12.826	0
Deferred Tax (Expense) Income	[16]	124.775	0	12.826	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		144.702	-1.173.007	1.762	-1.230.225
TOTAL COMPREHENSIVE INCOME (LOSS)		41.060.140	162.107.828	23.001.199	177.849.589
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		41.060.140	162.107.828	23.001.199	177.849.589

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		-226.978.360	64.675.062
Profit (Loss)		40.915.438	163.280.835
Profit (Loss) from Continuing Operations		40.915.438	163.280.835
Adjustments to Reconcile Profit (Loss)		-229.699.435	-50.215.816
Adjustments for depreciation and amortisation expense	[13]	448.122	552.334
Adjustments for provisions	[8,17,29]	970.337	832.354
Adjustments for (Reversal of) Provisions Related with Employee Benefits		198.640	-323.057
Adjustments for (Reversal of) General Provisions		771.697	1.155.411
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	[20]	0	-44.572.957
Adjustments for Interest (Income) Expenses	[31]	-72.237.177	-7.027.547
Adjustments for interest expense		-72.237.177	-7.027.547
Adjustments for Tax (Income) Expenses	[16]	-92.834.664	0
Adjustments for losses (gains) on disposal of non-current assets		-66.046.053	
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		-66.046.053	
Changes in Working Capital		-64.690.957	-48.412.157
Decrease (Increase) in Financial Investments		0	4.111.053
Adjustments for decrease (increase) in trade accounts receivable	[8]	6.362.902	1.221.641
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		6.362.902	1.221.641
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-16.923.186	-23.242.975
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	349.362
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-16.923.186	-23.592.337
Adjustments for decrease (increase) in inventories	[11]	286.134	9.696.661
Decrease (Increase) in Prepaid Expenses		-45.401.157	-62.772.528
Adjustments for increase (decrease) in trade accounts payable	[8]	-5.162.314	18.625.014
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-5.162.314	18.625.014
Adjustments for increase (decrease) in other operating payables		-3.650.254	3.664.424
Increase (Decrease) in Other Operating Payables to Related Parties		-282.594	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.367.660	3.664.424
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[15]	-203.082	284.553
Cash Flows from (used in) Operations		-253.474.954	64.652.862
Inflation Effect On Operating Activities		26.496.594	22.200
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-10.141.875	-299.265.610
Purchase of Property, Plant, Equipment and Intangible Assets		-10.141.875	-108.277.975
Purchase of intangible assets	[13]	-10.141.875	-108.277.975
Cash Outflows from Acquisition of Investment Property	[14]	0	-190.987.635
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		292.538.927	270.545.125
Proceeds from borrowings	[6]	566.166.092	609.334.834
Proceeds from Other Financial Borrowings		566.166.092	609.334.834
Repayments of borrowings	[6]	-8.731.421	0
Loan Repayments		-8.731.421	0
Payments of Lease Liabilities	[6]	-264.895.744	-338.789.709
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		55.418.692	35.954.577
Net increase (decrease) in cash and cash equivalents		55.418.692	35.954.577
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	322.792	3.045.429
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-24.517.179	-22.200
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[4]	31.224.305	38.977.806

[illegible]

Current Period 01.01.2024 - 30.06.2024																	
	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	142.560.000	1.573.785.862	-44.572.957	4.086.916	-374.327	-374.327	-374.327		375.380.202	-357.368.133	40.915.438	-316.452.695	1.734.413.001		1.734.413.001	