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KAMUYU AYDINLATMA PLATFORMU

SUR TATİL EVLERİ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

SUR TATİL EVLERİ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

30 HAZİRAN 2024 TARİHİNDE SONA EREN ARA HESAP DÖNEMİNE AİT

ÖZET FİNANSAL TABLOLAR VE SINIRLI DENETİM RAPORU

SUR TATİL EVLERİ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

30 HAZİRAN 2024 TARİHİNDE SONRA EREN ARA HESAP DÖNEMİNE AİT SINIRLI DENETÇİ RAPORU

Sur Tatil Evleri Gayrimenkul Yatırm Ortaklığı A.Ş.

Ortaklar ve Yönetim Kurulu Başkanlığı'na

İstanbul

Giriş

Sur Tatil Evleri Gayrimenkul Yatırm Ortaklığı A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet 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 Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 Standartlarına 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.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Nazım Hikmet'tir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 18 Eylül 2024

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		8.079.265	571.877.705
Financial Investments		335.960.904	687.997.660
Financial Assets at Fair Value Through Profit or Loss		335.960.904	687.997.660
Financial Assets Held For Trading		335.960.904	687.997.660
Trade Receivables		5.387.767	5.270
Trade Receivables Due From Unrelated Parties		5.387.767	5.270
Prepayments		1.361.210.795	686.346.599
Prepayments to Related Parties		1.268.498.722	605.021.031
Prepayments to Unrelated Parties		92.712.073	81.325.568
Other current assets		152.909.120	85.507.338
Other Current Assets Due From Unrelated Parties		152.909.120	85.507.338
SUB-TOTAL		**1.863.547.851**	**2.031.734.572**
Total current assets		**1.863.547.851**	**2.031.734.572**
NON-CURRENT ASSETS			
Inventories		516.026.160	260.534.736
Investment property		5.089.349.956	4.851.042.762
Property, plant and equipment		57.097.754	57.583.592
Buildings		57.097.754	57.583.592
Total non-current assets		**5.662.473.870**	**5.169.161.090**
Total assets		**7.526.021.721**	**7.200.895.662**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		59.515.973	52.948.406
Trade Payables to Related Parties		22.450.986	28.312.602
Trade Payables to Unrelated Parties		37.064.987	24.635.804
Employee Benefit Obligations		1.565.906	724.118
Other Payables		15.208.031	4.943.239
Other Payables to Unrelated Parties		15.208.031	4.943.239
Current provisions		148.863	100.807
Current provisions for employee benefits		148.863	100.807
SUB-TOTAL		**76.438.773**	**58.716.570**
Total current liabilities		**76.438.773**	**58.716.570**
NON-CURRENT LIABILITIES			
Deferred Income Other Than Contract Liabilities		1.315.714.488	1.102.404.139
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.315.714.488	1.102.404.139
Non-current provisions		412.282	459.672
Non-current provisions for employee benefits		412.282	459.672
Total non-current liabilities		**1.316.126.770**	**1.102.863.811**
Total liabilities		**1.392.565.543**	**1.161.580.381**
EQUITY			
Equity attributable to owners of parent		6.133.456.178	6.039.315.281
Issued capital		167.500.000	167.500.000
Inflation Adjustments on Capital		160.758.544	160.758.544
Share Premium (Discount)		1.271.093.574	1.271.093.574
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		259.205	95.593
Gains (Losses) on Revaluation and Remeasurement		259.205	95.593
Gains (Losses) on Remeasurements of Defined Benefit Plans		259.205	95.593
Prior Years' Profits or Losses		4.439.867.570	3.305.922.144
Current Period Net Profit Or Loss		93.977.285	1.133.945.426
Total equity		**6.133.456.178**	**6.039.315.281**
Total Liabilities and Equity		**7.526.021.721**	**7.200.895.662**

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		0	0	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses		-5.560.508	-5.334.379	-2.422.649	-3.056.395
Marketing Expenses		-45.621.265	-58.106.449	-11.447.021	-45.160.190
Other Income from Operating Activities		212.632.991	1.179.553.024	188.398.014	1.178.227.130
Other Expenses from Operating Activities		-3.151.789	-3.875.880	-402.959	-2.424.307
PROFIT (LOSS) FROM OPERATING ACTIVITIES		158.299.429	1.112.236.316	174.125.385	1.127.586.238
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		158.299.429	1.112.236.316	174.125.385	1.127.586.238
Finance income		98.346.585	0	58.551.482	0
Finance costs		-307.751	-202.812	-46.146	-125.188
Gains (losses) on net monetary position		-162.360.978	108.813.855	78.780.653	-30.668.241
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		93.977.285	1.220.847.359	311.411.374	1.096.792.809
PROFIT (LOSS) FROM CONTINUING OPERATIONS		93.977.285	1.220.847.359	311.411.374	1.096.792.809
PROFIT (LOSS)		93.977.285	1.220.847.359	311.411.374	1.096.792.809
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		93.977.285	1.220.847.359	311.411.374	1.096.792.809
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		163.612	285.622	24.957	121.393
Gains (Losses) on Remeasurements of Defined Benefit Plans		163.612	285.622	24.957	121.393
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**163.612**	**285.622**	**24.957**	**121.393**
TOTAL COMPREHENSIVE INCOME (LOSS)		**94.140.897**	**1.221.132.981**	**311.436.331**	**1.096.914.202**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		94.140.897	1.221.132.981	311.436.331	1.096.914.202

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		**-241.347.838**	**221.535.737**
Profit (Loss)		93.977.285	1.220.847.359
Adjustments to Reconcile Profit (Loss)		**-137.720.821**	**-980.599.724**
Adjustments for depreciation and amortisation expense		505.630	49.902
Adjustments for Impairment Loss (Reversal of Impairment Loss)		88.926.589	37.184.863
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		88.926.589	37.184.863
Adjustments for provisions		275.420	389.969
Adjustments for (Reversal of) Provisions Related with Employee Benefits		207.374	344.600
Adjustments for (Reversal of) Other Provisions		68.046	45.369
Adjustments for fair value losses (gains)		-238.307.194	-1.191.025.193
Adjustments for Fair Value Losses (Gains) of Investment Property		-238.307.194	-1.191.025.193
Adjustments Related to Gain and Losses on Net Monetary Position		10.878.734	172.800.735
Changes in Working Capital		**-197.604.302**	**-18.711.898**
Adjustments for decrease (increase) in trade accounts receivable		-5.382.497	-18.552
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-78.788.288	-16.607.476
Adjustments for decrease (increase) in inventories		-344.418.013	-87.032.870
Adjustments for increase (decrease) in trade accounts payable		6.567.567	7.615.250
Adjustments for Increase (Decrease) in Contract Liabilities		213.310.349	78.577.822
Adjustments for increase (decrease) in other operating payables		11.106.580	-1.246.072
Cash Flows from (used in) Operations		**-241.347.838**	**221.535.737**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**454.429.153**	**27.932.398**
Cash Inflows from Sale of Investment Property		102.412.189	27.932.398
Other inflows (outflows) of cash		352.016.964	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-663.477.691**	**-46.035.487**
Increase in Other Payables to Related Parties		-663.477.691	-46.035.487
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-450.396.376	203.432.648
Net increase (decrease) in cash and cash equivalents		-450.396.376	203.432.648
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**571.877.705**	**1.702.960**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-113.402.064	-200.889.093
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**8.079.265**	**4.246.515**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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 Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans							
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**70.000.000**	**122.440.258**					**2.733.502.408**	**572.419.738**	**3.498.362.404**		**3.498.362.404**
	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								572.419.738	-572.419.738			
	Total Comprehensive Income (Loss)					285.622				1.220.847.359	1.221.132.981		1.221.132.981
	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												
	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		**70.000.000**	**122.440.258**		**285.622**			**3.305.922.146**	**1.220.847.359**	**4.719.495.385**		**4.719.495.385**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**167.500.000**	**160.758.544**	**1.271.093.574**	**95.593**			**3.305.922.144**	**1.133.945.426**	**6.039.315.281**		**6.039.315.281**
	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								1.133.945.426	-1.133.945.426			
	Total Comprehensive Income (Loss)					163.612				93.977.285	94.140.897		94.140.897
	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												

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												
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	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		**167.500.000**	**160.758.544**	**1.271.093.574**	**259.205**			**4.439.867.570**	**93.977.285**	**6.133.456.178**		**6.133.456.178**