



KAMUYU AYDINLATMA PLATFORMU

EYG GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements



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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Eyg Gayrimenkul Yatırım Ortaklığı A.Ş.

Yönetim Kurulu'na

Giriş

EYG Gayrimenkul Yatırım Ortaklığı A.Ş. 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı 'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 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 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 finansal bilgilerin sınırlı denetimi, denetim kuruluşunun, 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 finansal bilgilerin, Şirket'in 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

26 Eylül 2024, İstanbul

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

A Member of MGI Worldwide

İsmail ARDA

Sorumlu Denetçi, SMMM



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	5	22.531.277	29.122.704
Financial Investments	6	3.699.037	60.566.878
Trade Receivables		47.862.542	69.380.641
Trade Receivables Due From Unrelated Parties	8	47.862.542	69.380.641
Other Receivables		14.800.550	67.808.215
Other Receivables Due From Related Parties	4	13.115.072	15.538.351
Other Receivables Due From Unrelated Parties	9	1.685.478	52.269.864
Inventories	10	1.416.357.060	1.465.680.765
Prepayments		21.975.505	24.539.663
Prepayments to Unrelated Parties	11	21.975.505	24.539.663
Current Tax Assets	24	60.312	24.609
Other current assets	17	47.122.082	56.060.807
SUB-TOTAL		1.574.408.365	1.773.184.282
Total current assets		1.574.408.365	1.773.184.282
NON-CURRENT ASSETS			
Financial Investments	6	109.734.045	109.734.045
Trade Receivables		15.041.968	30.542.813
Trade Receivables Due From Unrelated Parties	8	15.041.968	30.542.813
Other Receivables		26.737	361.761
Other Receivables Due From Unrelated Parties	9	26.737	361.761
Inventories	10	295.700.541	291.841.171
Investment property	12	181.152.895	181.152.895
Property, plant and equipment	13	14.486.155	13.929.728
Intangible assets and goodwill	14	303.343	350.977
Total non-current assets		616.445.684	627.913.390
Total assets		2.190.854.049	2.401.097.672
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	428.076.205	549.582.132
Trade Payables		27.284.320	79.360.631
Trade Payables to Related Parties	4	17.238.998	26.991.688
Trade Payables to Unrelated Parties	8	10.045.322	52.368.943
Employee Benefit Obligations	16	3.634.646	3.002.235
Other Payables		8.334.722	3.028.296
Other Payables to Related Parties	4	7.233.000	0
Other Payables to Unrelated Parties	9	1.101.722	3.028.296
Deferred Income Other Than Contract Liabilities		28.390.389	139.939.994
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	28.390.389	139.939.994
Current provisions		2.333.408	3.126.871
Current provisions for employee benefits	15	2.165.208	2.917.067
Other current provisions	15	168.200	209.804
SUB-TOTAL		498.053.690	778.040.159
Total current liabilities		498.053.690	778.040.159
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	235.096.992	166.149.703
Non-current provisions		1.410.475	1.399.139
Non-current provisions for employee benefits	15	1.410.475	1.399.139
Deferred Tax Liabilities	24	357.460	506.239
Total non-current liabilities		236.864.927	168.055.081
Total liabilities		734.918.617	946.095.240
EQUITY			
Equity attributable to owners of parent		1.455.935.432	1.455.002.432
Issued capital	18	200.000.000	200.000.000
Inflation Adjustments on Capital	18	257.954.026	257.954.026
Share Premium (Discount)	18	292.856.150	292.856.150

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-374.116	-578.372
Gains (Losses) on Revaluation and Remeasurement		-374.116	-578.372
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-374.116	-578.372
Restricted Reserves Appropriated From Profits	18	9.430.002	0
Prior Years' Profits or Losses	18	695.340.626	423.195.403
Current Period Net Profit Or Loss		728.744	281.575.225
Total equity		1.455.935.432	1.455.002.432
Total Liabilities and Equity		2.190.854.049	2.401.097.672



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	19	137.981.818	461.682.906	49.276.297	244.191.973
Cost of sales	19	-109.309.972	-254.158.814	-59.511.790	-176.027.603
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		28.671.846	207.524.092	-10.235.493	68.164.370
GROSS PROFIT (LOSS)		28.671.846	207.524.092	-10.235.493	68.164.370
General Administrative Expenses	20	-27.167.700	-23.084.513	-12.398.089	-12.103.322
Marketing Expenses	20	-4.956.405	-3.827.670	-2.555.165	-1.827.849
Other Income from Operating Activities	21	1.046.351	7.185.079	-346.184	940.111
Other Expenses from Operating Activities	21	-5.408.629	-27.941.676	-1.490.678	-9.299.524
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-7.814.537	159.855.312	-27.025.609	45.873.786
Investment Activity Income	22	1.889.385	35.780.105	341.325	31.083.431
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-5.925.152	195.635.417	-26.684.284	76.957.217
Finance income	23	6.641.377	24.691.044	1.234.237	22.448.001
Finance costs	23	-47.248.138	-4.786.142	-43.937.310	-1.636.824
Gains (losses) on net monetary position		47.111.878	-225.286.134	60.378.493	-309.184.102
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		579.965	-9.745.815	-9.008.864	-211.415.708
Tax (Expense) Income, Continuing Operations		148.779	11.448.811	228.293	-737.918
Deferred Tax (Expense) Income	24	148.779	11.448.811	228.293	-737.918
PROFIT (LOSS) FROM CONTINUING OPERATIONS		728.744	1.702.996	-8.780.571	-212.153.626
PROFIT (LOSS)		728.744	1.702.996	-8.780.571	-212.153.626
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		728.744	1.702.996	-8.780.571	-212.153.626
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		204.256	1.216.262	776.902	65.684
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		204.256	1.216.262	776.902	65.684
Taxes Relating to Remeasurements of Defined Benefit Plans	15	204.256	1.216.262	776.902	65.684
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		204.256	1.216.262	776.902	65.684
TOTAL COMPREHENSIVE INCOME (LOSS)		933.000	2.919.258	-8.003.669	-212.087.942
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		933.000	2.919.258	-8.003.669	-212.087.942

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		45.826.900	-391.335.334
Profit (Loss)		728.744	1.702.996
Adjustments to Reconcile Profit (Loss)		-137.359.767	3.566.540
Adjustments for depreciation and amortisation expense	13-14	1.657.466	319.515
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-141.305.747	-411.527
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	-750.001	-348.963
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-140.514.142	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		-41.604	-62.564
Adjustments for provisions		-536.267	1.282.317
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	-536.267	1.282.317
Adjustments for Interest (Income) Expenses		2.860.484	2.373.379
Adjustments for interest expense	23	81.131	185.423
Deferred Financial Expense from Credit Purchases	8	2.590.392	947.300
Unearned Financial Income from Credit Sales	8	188.961	1.240.656
Adjustments for Tax (Income) Expenses	24	-35.703	2.856
Changes in Working Capital		182.606.702	-396.604.870
Decrease (Increase) in Financial Investments	6	56.867.841	-102.853.144
Adjustments for decrease (increase) in trade accounts receivable		37.579.984	26.090.906
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	0	37.013.231
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	37.579.984	-10.922.325
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		53.342.689	2.160.781
Decrease (Increase) in Other Related Party Receivables Related with Operations	4	2.423.279	2.048.562
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	50.919.410	112.219
Adjustments for decrease (increase) in inventories	10	185.978.477	46.846.112
Decrease (Increase) in Prepaid Expenses	11	2.564.158	248.333.539
Adjustments for increase (decrease) in trade accounts payable		-54.666.703	-262.446.219
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-9.752.690	1.732.611
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	-44.914.013	-264.178.830
Increase (Decrease) in Employee Benefit Liabilities	16	632.411	-1.477.260
Adjustments for increase (decrease) in other operating payables		5.306.426	5.774.730
Increase (Decrease) in Other Operating Payables to Related Parties	4	7.233.000	2.216.425
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-1.926.574	3.558.305
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-111.549.605	-313.501.029
Other Adjustments for Other Increase (Decrease) in Working Capital		6.551.024	-45.533.286
Decrease (Increase) in Other Assets Related with Operations	17	6.551.024	-45.533.286
Cash Flows from (used in) Operations		45.975.679	-391.335.334
Income taxes refund (paid)	24	-148.779	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-41.699	-449.416
Purchase of Property, Plant, Equipment and Intangible Assets	12	-41.699	-449.416
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-52.376.628	28.346.411
Repayments of borrowings	7	-51.811.650	29.101.394
Payments of Lease Liabilities	7	-564.978	-754.983
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-6.591.427	-363.438.339
Net increase (decrease) in cash and cash equivalents		-6.591.427	-363.438.339

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	29.122.704	418.988.323
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		22.531.277	55.549.984

[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		18	200.000.000	257.954.026	292.856.150	-374.116			9.430.002	695.340.626	728.744	1.455.935.432		1.455.935.432