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KAMUYU AYDINLATMA PLATFORMU

VERA KONSEPT GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	26.876.771	427.819.021
Trade Receivables	6	7.233.874	14.149.609
Other Receivables	7	10.203.230	1.394.346
Inventories	8	3.433.241.347	374.379.746
Prepayments	9	1.411.929.702	902.161.619
Other current assets	15	34.056.822	39.780.492
SUB-TOTAL		**4.923.541.746**	**1.759.684.833**
Total current assets		**4.923.541.746**	**1.759.684.833**
NON-CURRENT ASSETS			
Investment property	10	292.099.733	3.350.961.334
Property, plant and equipment	11	1.755.066	2.727.417
Total non-current assets		**293.854.799**	**3.353.688.751**
Total assets		**5.217.396.545**	**5.113.373.584**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	130.944.523	
Trade Payables	6	1.804.328	2.579.224
Employee Benefit Obligations	12	785.710	340.650
Other Payables	7	10.744	
Deferred Income Other Than Contract Liabilities	9	98.542.882	108.132.450
Current provisions	13	682.125	782.637
Other current provisions		682.125	782.637
Other Current Liabilities	15	493.535	10.946.558
SUB-TOTAL		**233.263.847**	**122.781.519**
Total current liabilities		**233.263.847**	**122.781.519**
NON-CURRENT LIABILITIES			
Deferred Income Other Than Contract Liabilities	9	110.469.505	87.802.091
Non-current provisions	12	120.743	85.402
Non-current provisions for employee benefits		120.743	85.402
Total non-current liabilities		**110.590.248**	**87.887.493**
Total liabilities		**343.854.095**	**210.669.012**
EQUITY			
Equity attributable to owners of parent	16	4.873.542.450	4.902.704.572
Issued capital		820.000.000	205.000.000
Inflation Adjustments on Capital		349.723.228	315.799.455
Share Premium (Discount)		484.286.428	1.145.325.493
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		137.103	98.417
Gains (Losses) on Revaluation and Remeasurement		137.103	98.417
Gains (Losses) on Remeasurements of Defined Benefit Plans		137.103	98.417
Restricted Reserves Appropriated From Profits		598.385	184.847
Prior Years' Profits or Losses		3.235.882.822	2.453.409.913
Current Period Net Profit Or Loss		-17.085.516	782.886.447
Total equity		**4.873.542.450**	**4.902.704.572**
Total Liabilities and Equity		**5.217.396.545**	**5.113.373.584**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	19	-20.758.941	-8.031.203	-17.377.302	-3.546.585
Other Income from Operating Activities	20	344.224	14.049.111	5.083	9.681.050
Other Expenses from Operating Activities	21	-3.540.868	-612.777	-13.017	337.264
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-23.955.585	5.405.131	-17.385.236	6.471.729
Investment Activity Income	22	101.335.818	955.340.999	1.749.741	400.777.825
Investment Activity Expenses	23	-29.457.766		-10.993.544	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		47.922.467	960.746.130	-26.629.039	407.249.554
Finance income	24	62.023.271	537.964	21.786.025	150.216
Finance costs	25	-649.659	-357	-628.690	2.869.167
Gains (losses) on net monetary position		-126.381.595	192.945.035	-92.054.245	1.131.519.485
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-17.085.516	1.154.228.772	-97.525.949	1.541.788.422
Tax (Expense) Income, Continuing Operations			407.341.359		-102.299.412
Deferred Tax (Expense) Income	17		407.341.359		-102.299.412
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-17.085.516	1.561.570.131	-97.525.949	1.439.489.010
PROFIT (LOSS)		-17.085.516	1.561.570.131	-97.525.949	1.439.489.010
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-17.085.516	1.561.570.131	-97.525.949	1.439.489.010
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		38.686	24.808	-18.784	-9.570
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**38.686**	**24.808**	**-18.784**	**-9.570**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-17.046.830**	**1.561.594.939**	**-97.544.733**	**1.439.479.440**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-17.046.830	1.561.594.939	-97.544.733	1.439.479.440

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-582.466.747**	**6.741.049**
Profit (Loss)		-17.085.516	1.561.570.131
Adjustments to Reconcile Profit (Loss)		**-61.421.313**	**-1.578.136.670**
Adjustments for depreciation and amortisation expense	11	912.101	1.284.972
Adjustments for provisions	12-13	202.634	61.638
Adjustments for Interest (Income) Expenses		-55.101.002	-13.568.755
Adjustments for fair value losses (gains)	10		-953.683.069
Adjustments for Tax (Income) Expenses	17		-610.412.552
Adjustments for losses (gains) on disposal of non-current assets	11	-3.495.679	-1.657.930
Adjustments Related to Gain and Losses on Net Monetary Position		-3.939.367	-160.974
Changes in Working Capital		**-503.959.918**	**23.307.588**
Adjustments for decrease (increase) in trade accounts receivable	6	6.587.652	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-8.808.884	-170.800
Adjustments for decrease (increase) in inventories	8		44.527.369
Decrease (Increase) in Prepaid Expenses	9	-660.535.214	613.439
Adjustments for increase (decrease) in trade accounts payable	6	-774.900	120.650.600
Increase (Decrease) in Employee Benefit Liabilities	12	445.060	188.063
Adjustments for increase (decrease) in other operating payables	7	10.744	33.743.829
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	13.077.846	69.459.390
Other Adjustments for Other Increase (Decrease) in Working Capital		146.037.778	-245.704.302
Cash Flows from (used in) Operations		**-582.466.747**	**6.741.049**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**65.579.200**	**-9.424.317**
Proceeds from sales of property, plant, equipment and intangible assets	11	3.568.208	1.769.842
Purchase of Property, Plant, Equipment and Intangible Assets	11	-12.279	
Cash Outflows from Acquition of Investment Property	10		-11.194.159
Interest received		62.023.271	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**115.945.297**	
Payments to Acquire Entity's Shares or Other Equity Instruments	16	-12.115.292	
Proceeds from borrowings	5	239.528.608	
Repayments of borrowings	5	-110.818.360	
Interest paid		-649.659	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-400.942.250	-2.683.268
Net increase (decrease) in cash and cash equivalents		-400.942.250	-2.683.268
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**427.819.021**	**4.010.357**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**26.876.771**	**1.327.089**

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		Restricted Reserves Appropriated From Profits [member]	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 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**150.000.000**	**291.365.457**		**72.247**			**184.847**	**2.269.682.981**	**183.726.932**			**2.895.032.464**
	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									183.726.932	-183.726.932			
	Total Comprehensive Income (Loss)					24.808					1.561.570.131			1.561.594.939
	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		150.000.000	291.365.457		97.055			184.847	2.453.409.913	1.561.570.131	4.456.627.403		4.456.627.403
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		205.000.000	315.799.455	1.145.325.493	98.417			184.847	2.453.409.913	782.886.447			4.902.704.572
	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								413.538	782.472.909	-782.886.447			
	Total Comprehensive Income (Loss)					38.686					-17.085.516			-17.046.830
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		615.000.000	33.923.773	-648.923.773									
	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 - 30.09.2024														
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions				-12.115.292									-12.115.292
	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		**820.000.000**	**349.723.228**	**484.286.428**	**137.103**			**598.385**	**3.235.882.822**	**-17.085.516**	**4.873.542.450**		**4.873.542.450**