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KAMUYU AYDINLATMA PLATFORMU

PERA YATIRIM HOLDİNG 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]	8.946.643	351.584
Financial Investments	[5]	18.611.441	0
Financial Assets Available-for-sale		18.611.441	0
Trade Receivables	[8]	5.348.649	10.068.770
Trade Receivables Due From Unrelated Parties		5.348.649	10.068.770
Other Receivables	[9]	238.206	178.335
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		238.206	178.335
Inventories	[11]	1.155.885	1.596.267
Prepayments	[15]	121.633.761	31.873.526
Prepayments to Unrelated Parties		121.633.761	31.873.526
Current Tax Assets	[16]	336.827	0
Other current assets	[18]	31.894.555	14.091.013
Other Current Assets Due From Unrelated Parties		31.894.555	14.091.013
SUB-TOTAL		**188.165.967**	**58.159.495**
Total current assets		**188.165.967**	**58.159.495**
NON-CURRENT ASSETS			
Other Receivables	[9]	530.546	558.096
Other Receivables Due From Related Parties		183.224	248.929
Other Receivables Due From Unrelated Parties		347.322	309.167
Investment property	[12]	1.878.024.659	1.878.024.659
Property, plant and equipment	[13]	184.594.374	146.131.022
Vehicles		10.352.678	0
Fixtures and fittings		977.329	1.038.460
Construction in Progress		173.264.367	145.092.562
Intangible assets and goodwill	[14]	71.943.353	0
Other Rights		71.943.353	0
Prepayments	[15]	570.074	774.504
Prepayments to Unrelated Parties		570.074	774.504
Deferred Tax Asset	[16]	32.615.500	0
Total non-current assets		**2.168.278.506**	**2.025.488.281**
Total assets		**2.356.444.473**	**2.083.647.776**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	0	9.510.224
Current Borrowings From Unrelated Parties		0	9.510.224
Bank Loans		0	9.510.224
Current Portion of Non-current Borrowings	[6]	37.662.519	32.034.298
Current Portion of Non-current Borrowings from Related Parties		37.662.519	32.034.298
Other Financial Liabilities	[7]	12.790.407	29.244
Other Miscellaneuous Financial Liabilities		12.790.407	29.244
Trade Payables	[8]	16.482.709	8.480.635
Trade Payables to Unrelated Parties		16.482.709	8.480.635
Employee Benefit Obligations	[10]	1.189.538	966.221
Other Payables	[9]	3.810.954	4.499.136
Other Payables to Related Parties		3.409.000	3.883.215
Other Payables to Unrelated Parties		401.954	615.921
Deferred Income Other Than Contract Liabilities	[15]	0	222.524
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	222.524
Current provisions	[17]	2.289.402	790.658
Current provisions for employee benefits		680.413	590.536
Other current provisions		1.608.989	200.122
Other Current Liabilities	[18]	2.554.119	5.359.628
Other Current Liabilities to Unrelated Parties		2.554.119	5.359.628
SUB-TOTAL		**76.779.648**	**61.892.568**
Total current liabilities		**76.779.648**	**61.892.568**

NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	308.545.782	175.178.980
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		308.545.782	175.178.980
Lease Liabilities		308.545.782	175.178.980
Non-current provisions	[17]	2.525.210	2.184.085
Non-current provisions for employee benefits		2.525.210	2.184.085
Total non-current liabilities		**311.070.992**	**177.363.065**
Total liabilities		**387.850.640**	**239.255.633**
EQUITY			
Equity attributable to owners of parent		1.968.593.833	1.844.392.143
Issued capital	[20]	997.920.000	142.560.000
Inflation Adjustments on Capital	[21]	816.752.449	1.726.876.019
Treasury Shares (-)	[22]	-22.743.352	-48.548.660
Share Premium (Discount)	[23]	4.451.450	4.451.450
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[24]	-477.321	-565.323
Gains (Losses) on Revaluation and Remeasurement		-477.321	-565.323
Gains (Losses) on Remeasurements of Defined Benefit Plans		-477.321	-565.323
Restricted Reserves Appropriated From Profits	[25]	408.862.390	408.862.390
Legal Reserves		24.927.377	24.927.377
Other Restricted Profit Reserves		383.935.013	383.935.013
Prior Years' Profits or Losses	[26]	-389.243.733	-1.010.641.757
Current Period Net Profit Or Loss		153.071.950	621.398.024
Total equity		**1.968.593.833**	**1.844.392.143**
Total Liabilities and Equity		**2.356.444.473**	**2.083.647.776**

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	[27]	15.835.729	25.847.414	5.854.400	10.141.974
Cost of sales	[27]	-14.172.636	-20.617.362	-4.220.366	-6.340.174
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.663.093	5.230.052	1.634.034	3.801.800
GROSS PROFIT (LOSS)		1.663.093	5.230.052	1.634.034	3.801.800
General Administrative Expenses	[28]	-24.085.117	-16.694.798	-8.837.947	-4.795.412
Other Income from Operating Activities	[29]	1.586.805	1.153.967	1.331.777	938.254
Other Expenses from Operating Activities	[29]	-4.541.273	-2.467.031	-2.197.379	401.166
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-25.376.492	-12.777.810	-8.069.515	345.808
Investment Activity Income	[30]	84.288.219	228.793.138	84.256.088	20.689.521
Investment Activity Expenses	[30]	-10.110.803	-58.396	-9.789.625	18.718
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		48.800.924	215.956.932	66.396.948	21.054.047
Finance income	[31]	7.411.192	2.045.263	763.978	1.463.707
Finance costs	[31]	-52.429.628	-5.742.522	36.395.270	5.584.225
Gains (losses) on net monetary position		116.691.738	-27.350.350	73.609.542	-21.037.393
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		120.474.226	184.909.323	177.165.738	7.064.586
Tax (Expense) Income, Continuing Operations		32.597.724	0	-68.658.696	0
Deferred Tax (Expense) Income	[16]	32.597.724	0	-68.658.696	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		153.071.950	184.909.323	108.507.042	7.064.586
PROFIT (LOSS)		153.071.950	184.909.323	108.507.042	7.064.586
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		153.071.950	184.909.323	108.507.042	7.064.586
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		88.002	-1.639.377	-56.700	-466.370
Gains (Losses) on Remeasurements of Defined Benefit Plans	[24]	-71.105	-1.639.377	-91.032	-466.370
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		159.107	0	34.332	0
Deferred Tax (Expense) Income	[16]	159.107	0	34.332	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**88.002**	**-1.639.377**	**-56.700**	**-466.370**
TOTAL COMPREHENSIVE INCOME (LOSS)		**153.159.952**	**183.269.946**	**108.450.342**	**6.598.216**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		153.159.952	183.269.946	108.450.342	6.598.216

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		**-46.210.732**	**101.202.958**
Profit (Loss)		153.071.950	184.909.323
Profit (Loss) from Continuing Operations		153.071.950	184.909.323
Adjustments to Reconcile Profit (Loss)		**-89.357.774**	**-37.884.113**
Adjustments for depreciation and amortisation expense	[13]	770.801	946.272
Adjustments for provisions	[8,17,29]	779.534	-1.208.120
Adjustments for (Reversal of) Provisions Related with Employee Benefits		359.897	-547.147
Adjustments for (Reversal of) General Provisions		419.637	-660.973
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	[20]	25.805.308	-37.339.380
Adjustments for Interest (Income) Expenses	[31]	-12.313.671	-282.885
Adjustments for Interest Income		874.733	0
Adjustments for interest expense		-13.188.404	-282.885
Adjustments for Tax (Income) Expenses	[16]	-32.456.393	0
Adjustments for losses (gains) on disposal of non-current assets	[14]	-71.943.353	0
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		-71.943.353	0
Changes in Working Capital		**-115.336.774**	**-45.379.516**
Decrease (Increase) in Financial Investments		0	4.477.740
Adjustments for decrease (increase) in trade accounts receivable	[8]	4.834.618	4.057.013
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.834.618	4.057.013
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-36.784.131	-2.200.136
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	380.523
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-36.784.131	-2.580.659
Adjustments for decrease (increase) in inventories	[11]	440.382	13.829.072
Decrease (Increase) in Prepaid Expenses		-89.555.805	-65.249.911
Adjustments for increase (decrease) in trade accounts payable	[8]	9.221.060	-3.307.347
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		9.221.060	-3.307.347
Adjustments for increase (decrease) in other operating payables		-3.270.374	2.725.299
Increase (Decrease) in Other Operating Payables to Related Parties		-474.215	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.796.159	2.725.299
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[15]	-222.524	288.754
Cash Flows from (used in) Operations		**-51.622.598**	**101.645.694**
Inflation Effect On Operating Activities		5.411.866	-442.736
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-39.234.153**	**-314.154.341**
Purchase of Property, Plant, Equipment and Intangible Assets	[13]	-39.234.153	-106.131.488
Purchase of property, plant and equipment		-39.234.153	-106.131.488
Cash Outflows from Acquition of Investment Property	[14]	0	-208.022.853
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**99.451.810**	**217.109.922**
Payments to Acquire Entity's Shares or Other Equity Instruments		-54.763.570	0
Payments to Acquire Entity's Other Equity Instruments		-54.763.570	0
Proceeds from borrowings	[6]	501.990.951	527.747.966
Proceeds from Other Financial Borrowings		501.990.951	527.747.966
Repayments of borrowings	[6]	-9.510.224	0
Loan Repayments		-9.510.224	0
Payments of Lease Liabilities	[6]	-338.265.347	-310.638.044
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		14.006.925	4.158.539
Net increase (decrease) in cash and cash equivalents		14.006.925	4.158.539

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	**351.584**	**3.317.068**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-5.411.866	442.732
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[4]	**8.946.643**	**7.918.339**

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	Treasury Shares	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		**142.560.000**	**1.726.876.019**		**4.451.450**	**183.566**	**183.566**	**183.566**				**408.862.390**	**-1.754.128.174**	**743.486.418**	**-1.010.641.756**	**1.272.291.669**		**1.272.291.669**
	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													743.486.418	-743.486.418	0	0		0
	Total Comprehensive Income (Loss)				-37.339.380		-1.639.377	-1.639.377	-1.639.377						184.909.323	184.909.323	145.930.566		145.930.566
	Profit (loss)				-37.339.380		-1.639.377	-1.639.377	-1.639.377						184.909.323	184.909.323	145.930.566		145.930.566
	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		**142.560.000**	**1.726.876.019**	**-37.339.380**	**4.451.450**	**-1.455.811**	**-1.455.811**	**-1.455.811**				**408.862.390**	**-1.010.641.756**	**184.909.323**	**-825.732.433**	**1.418.222.235**		**1.418.222.235**
	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period		**142.560.000**	**1.726.876.019**	**-48.548.660**	**4.451.450**	**-565.323**	**-565.323**	**-565.323**				**408.862.390**	**-1.010.641.757**	**621.398.024**	**-389.243.733**	**1.844.392.143**		**1.844.392.143**
	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			-54.763.570										676.161.594	-621.398.024	54.763.570	0		0
	Total Comprehensive Income (Loss)				25.805.308		88.002	88.002	88.002						153.071.950	153.071.950	178.965.260		178.965.260
	Profit (loss)				25.805.308		88.002	88.002	88.002						153.071.950	153.071.950	178.965.260		178.965.260
	Other Comprehensive Income (Loss)																		
	Issue of equity		855.360.000	-855.360.000										-54.763.570		-54.763.570	-54.763.570		-54.763.570
	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																	
	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		**997.920.000**	**816.752.449**	**-22.743.352**	**4.451.450**	**-477.321**	**-477.321**	**-477.321**			**408.862.390**	**-389.243.733**	**153.071.950**	**-236.171.783**	**1.968.593.833**		**1.968.593.833**