Date and time of publication on KAP: 30.10.2024 18:14:05
https://www.kap.org.tr/en/Bildirim/1351645

KAMUYU AYDINLATMA PLATFORMU

MİSTRAL 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	3	415.836.427	185.834.851
Financial Investments	4	0	155.251.856
Trade Receivables	5	820.638	986.710
Trade Receivables Due From Unrelated Parties	5	820.638	986.710
Other Receivables		1.443.083	1.214.840
Other Receivables Due From Unrelated Parties		1.443.083	1.214.840
Inventories	6	720.557.063	243.785.848
Prepayments	8-16	79.020.776	7.165.236
Prepayments to Related Parties	16	77.857.643	3.687.136
Prepayments to Unrelated Parties	8	1.163.133	3.478.100
Current Tax Assets		5.304.556	1.914.811
Other current assets		3.916.140	0
Other Current Assets Due From Unrelated Parties		3.916.140	0
SUB-TOTAL		**1.226.898.683**	**596.154.152**
Total current assets		**1.226.898.683**	**596.154.152**
NON-CURRENT ASSETS			
Trade Receivables	5	1.255.620	2.525.165
Trade Receivables Due From Unrelated Parties	5	1.255.620	2.525.165
Other Receivables	7	58.066	0
Inventories	6	325.702.871	325.702.871
Investment property	9	3.102.482.960	3.169.618.204
Property, plant and equipment		6.380.717	20.484.834
Total non-current assets		**3.435.880.234**	**3.518.331.074**
Total assets		**4.662.778.917**	**4.114.485.226**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5-16	1.747.005	453.545
Trade Payables to Related Parties	16	649.222	54.693
Trade Payables to Unrelated Parties	5	1.097.783	398.852
Employee Benefit Obligations		289.726	164.116
Other Payables	7-16	100.342.033	4.083.062
Other Payables to Related Parties	16	99.857.738	0
Other Payables to Unrelated Parties	7	484.295	4.083.062
Deferred Income Other Than Contract Liabilities	8	429.093.714	24.426.091
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	429.093.714	24.426.091
Current provisions		230.572	110.593
Current provisions for employee benefits		230.572	110.593
Other Current Liabilities		2.354.180	1.071.639
SUB-TOTAL		**534.057.230**	**30.309.046**
Total current liabilities		**534.057.230**	**30.309.046**
NON-CURRENT LIABILITIES			
Other Payables	7	914.369	1.123.384
Other Payables to Unrelated parties	7	914.369	1.123.384
Non-current provisions		1.068.410	1.330.227
Non-current provisions for employee benefits		1.068.410	1.330.227
Total non-current liabilities		**1.982.779**	**2.453.611**
Total liabilities		**536.040.009**	**32.762.657**
EQUITY			
Equity attributable to owners of parent		4.126.738.908	4.081.722.569
Issued capital	11	134.219.462	134.219.462
Inflation Adjustments on Capital	11	952.980.885	952.980.885
Treasury Shares (-)	11	-41.385.952	-21.515.795
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-312.740	-721.485
Gains (Losses) on Revaluation and Remeasurement		-312.740	-721.485
Gains (Losses) on Remeasurements of Defined Benefit Plans		-312.740	-721.485

Restricted Reserves Appropriated From Profits	11	125.884.111	95.502.614
Legal Reserves		84.498.159	73.986.819
Treasury Share Reserves		41.385.952	21.515.795
Prior Years' Profits or Losses		2.791.017.652	1.735.765.980
Current Period Net Profit Or Loss		164.335.490	1.185.490.908
Total equity		**4.126.738.908**	**4.081.722.569**
Total Liabilities and Equity		**4.662.778.917**	**4.114.485.226**

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	12	111.656.956	143.256.296	18.081.644	96.526.715
Cost of sales	12	-16.488.662	-9.856.058	-1.955.340	-1.121.526
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		95.168.294	133.400.238	16.126.304	95.405.189
GROSS PROFIT (LOSS)		95.168.294	133.400.238	16.126.304	95.405.189
General Administrative Expenses	13	-19.774.372	-23.451.312	-6.813.786	-9.381.277
Marketing Expenses		-4.621.535	-1.463.269	-1.666.436	-24.679
Other Income from Operating Activities	14	147.759.260	182.913.513	47.492.330	30.766.006
Other Expenses from Operating Activities		-6.101.559	-2.000.716	376.393	-294.181
PROFIT (LOSS) FROM OPERATING ACTIVITIES		212.430.088	289.398.454	55.514.805	116.471.058
Investment Activity Income		327.485	0	-39.743	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		212.757.573	289.398.454	55.475.062	116.471.058
Finance income	15	16.378.769	77.907.960	600.922	16.087.144
Finance costs		-720.621	-1.095.397	-534.536	0
Gains (losses) on net monetary position		-64.080.231	-104.559.879	-8.298.316	-57.964.649
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		164.335.490	261.651.138	47.243.132	74.593.553
PROFIT (LOSS) FROM CONTINUING OPERATIONS		164.335.490	261.651.138	47.243.132	74.593.553
PROFIT (LOSS)		164.335.490	261.651.138	47.243.132	74.593.553
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		164.335.490	261.651.138	47.243.132	74.593.553
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	17	1,22440000	1,94940000	0,35270000	0,55580000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		408.745	72.050	-79.430	41.665
Gains (Losses) on Remeasurements of Defined Benefit Plans		408.745	72.050	-79.430	41.665
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**408.745**	**72.050**	**-79.430**	**41.665**
TOTAL COMPREHENSIVE INCOME (LOSS)		**164.744.235**	**261.723.188**	**47.163.702**	**74.635.218**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		164.744.235	261.723.188	47.163.702	74.635.218

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		**143.371.126**	**170.800.762**
Profit (Loss)		164.335.490	261.651.138
Adjustments to Reconcile Profit (Loss)		**-93.264.009**	**-42.711.196**
Adjustments for depreciation and amortisation expense	13	536.987	209.017
Adjustments for provisions		427.584	107.520
Adjustments for (Reversal of) Provisions Related with Employee Benefits		427.584	107.520
Adjustments for Interest (Income) Expenses	14	-100.128.935	-32.690.454
Adjustments for Interest Income	14	-100.128.935	-32.690.454
Adjustments for fair value losses (gains)	9-14	-42.662.254	-108.403.406
Adjustments for Fair Value Losses (Gains) of Investment Property	9	-42.662.254	-114.147.706
Adjustments for Fair Value Losses (Gains) of Financial Assets	14	0	5.744.300
Adjustments for losses (gains) on disposal of non-current assets	14	-327.485	28.099.807
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	14	-327.485	0
Adjustments for Losses (Gains) Arised From Sale of Investment Property	14	0	28.099.807
Adjustments Related to Gain and Losses on Net Monetary Position		48.890.094	69.966.320
Changes in Working Capital		**-24.439.545**	**29.829.508**
Adjustments for decrease (increase) in trade accounts receivable	5	1.435.617	61.067.371
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-74.456.816	-14.285.061
Adjustments for decrease (increase) in inventories	6-9	-353.379.115	6.194.895
Decrease (Increase) in Prepaid Expenses		2.314.967	-3.944.772
Adjustments for increase (decrease) in trade accounts payable	5	1.293.460	1.778.881
Increase (Decrease) in Employee Benefit Liabilities		125.610	22.839
Adjustments for increase (decrease) in other operating payables		-3.807.783	2.947.864
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	404.668.114	-11.847.536
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.633.599	-12.104.973
Cash Flows from (used in) Operations		**46.631.936**	**248.769.450**
Dividends paid		0	-109.823.915
Interest received	14	100.128.935	32.690.454
Payments Related with Provisions for Employee Benefits		0	-169.874
Income taxes refund (paid)		-3.389.745	-665.353
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**155.551.378**	**-148.654.159**
Proceeds from sales of property, plant, equipment and intangible assets		445.546	0
Proceeds from sales of property, plant and equipment		445.546	0
Proceeds from sales of intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-146.024	-86.300
Purchase of property, plant and equipment		-146.024	-86.300
Cash Inflows from Sale of Investment Property	9	0	17.146.957
Cash Outflows from Acquition of Investment Property	9	0	-2.459.567
Other inflows (outflows) of cash		155.251.856	-163.255.249
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-19.870.157**	
Payments to Acquire Entity's Shares or Other Equity Instruments		-19.870.157	
Payments to Acquire Entity's Shares		-19.870.157	
Payments to Acquire Entity's Other Equity Instruments		0	
Cash Outflows Due to Changes in Cross-shareholdings		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		279.052.347	22.146.603
Net increase (decrease) in cash and cash equivalents		279.052.347	22.146.603
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**185.834.851**	**210.912.944**

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-49.050.771	-70.168.262
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**415.836.427**	**162.891.285**

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	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		**134.219.462**	**952.980.885**		**-504.549**			**62.426.489**	**756.363.539**	**1.122.301.696**	**3.027.787.522**		**3.027.787.522**
	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		0	0					0	1.122.303.170	-1.122.303.170			
	Total Comprehensive Income (Loss)					72.050					261.651.138	261.723.188		261.723.188
	Profit (loss)										261.651.138	261.651.138		261.651.138
	Other Comprehensive Income (Loss)					72.050						72.050		72.050
	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		0	0		0			11.560.411	-121.384.326	0	-109.823.915		-109.823.915
	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	11	**134.219.462**	**952.980.885**		**-432.499**			**73.986.900**	**1.757.282.383**	**261.649.664**	**3.179.686.795**		**3.179.686.795**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**134.219.462**	**952.980.885**	**-21.515.795**	**-721.485**			**95.502.614**	**1.735.765.980**	**1.185.490.908**	**4.081.722.569**		**4.081.722.569**
	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								10.511.340	1.174.979.568	-1.185.490.908			0
	Total Comprehensive Income (Loss)					408.745					164.335.490	164.744.235		164.744.235
	Profit (loss)										164.335.490	164.335.490		164.335.490
	Other Comprehensive Income (Loss)					408.745						408.745		408.745
	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 - 30.09.2024										-99.857.739		-99.857.739		-99.857.739
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions				-19.870.157				19.870.157	-19.870.157		-19.870.157		-19.870.157
	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	11	**134.219.462**	**952.980.885**	**-41.385.952**	**-312.740**				**125.884.111**	**2.791.017.652**	**164.335.490**	**4.126.738.908**		**4.126.738.908**