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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	63.514.659	32.510.294
Financial Investments	6	26.570.286	65.979.011
Trade Receivables		49.628.942	77.125.473
Trade Receivables Due From Related Parties	4	236.232	0
Trade Receivables Due From Unrelated Parties	8	49.392.710	77.125.473
Other Receivables		1.705.799	56.932.095
Other Receivables Due From Unrelated Parties	9	1.705.799	56.932.095
Inventories	10	1.612.403.495	1.650.816.321
Prepayments		28.738.754	26.728.488
Prepayments to Unrelated Parties	11	28.738.754	26.728.488
Current Tax Assets	24	78.180	26.838
Other current assets	17	50.924.676	61.865.513
SUB-TOTAL		**1.833.564.791**	**1.971.984.033**
Total current assets		**1.833.564.791**	**1.971.984.033**
NON-CURRENT ASSETS			
Trade Receivables		10.586.434	33.384.467
Trade Receivables Due From Unrelated Parties	8	10.586.434	33.384.467
Other Receivables		45.764	394.935
Other Receivables Due From Unrelated Parties	9	45.764	394.935
Inventories	10	322.277.521	317.872.061
Investment property	12	464.066.402	462.466.531
Property, plant and equipment	13	44.703.643	44.561.829
Intangible assets and goodwill	14	304.458	382.282
Prepayments	11	0	42.033
Total non-current assets		**841.984.222**	**859.104.138**
Total assets		**2.675.549.013**	**2.831.088.171**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	453.342.554	604.996.391
Trade Payables		4.056.554	86.507.752
Trade Payables to Related Parties	4	984.395	29.399.223
Trade Payables to Unrelated Parties	8	3.072.159	57.108.529
Employee Benefit Obligations	16	3.583.605	3.270.021
Other Payables		27.130.133	3.598.982
Other Payables to Related Parties	4	23.852.830	0
Other Payables to Unrelated Parties	9	3.277.303	3.598.982
Deferred Income Other Than Contract Liabilities		25.872.828	153.259.613
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	25.872.828	153.259.613
Current provisions		2.226.005	3.177.256
Current provisions for employee benefits	15	2.226.005	3.177.256
Other Current Liabilities	15	168.200	228.517
SUB-TOTAL		**516.379.879**	**855.038.532**
Total current liabilities		**516.379.879**	**855.038.532**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	365.761.348	182.892.371
Non-current provisions		1.410.474	1.523.936
Non-current provisions for employee benefits	15	1.410.474	1.523.936
Deferred Tax Liabilities	24	24.209.617	23.401.315
Total non-current liabilities		**391.381.439**	**207.817.622**
Total liabilities		**907.761.318**	**1.062.856.154**
EQUITY			
Equity attributable to owners of parent		1.767.787.695	1.768.232.017
Issued capital	18	200.000.000	200.000.000
Inflation Adjustments on Capital	18	298.801.419	298.801.419
Share Premium (Discount)	18	318.977.571	318.977.571

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		16.338.465	16.547.850
Gains (Losses) on Revaluation and Remeasurement		16.338.465	16.547.850
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	-839.345	-629.960
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	17.177.810	17.177.810
Restricted Reserves Appropriated From Profits	18	10.791.254	0
Prior Years' Profits or Losses	18	899.354.593	604.444.300
Current Period Net Profit Or Loss		23.524.393	329.460.877
Total equity		**1.767.787.695**	**1.768.232.017**
Total Liabilities and Equity		**2.675.549.013**	**2.831.088.171**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	19	198.423.799	1.002.270.845	45.034.219	489.352.489
Cost of sales	19	-182.126.137	-825.620.820	-63.060.164	-547.009.861
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.297.662	176.650.025	-18.025.945	-57.657.372
GROSS PROFIT (LOSS)		16.297.662	176.650.025	-18.025.945	-57.657.372
General Administrative Expenses	20	-45.623.388	-35.517.077	-15.725.391	-9.829.138
Marketing Expenses	20	-10.655.147	-14.745.584	-5.256.654	-10.576.503
Other Income from Operating Activities	21	1.550.996	14.452.461	411.315	6.010.541
Other Expenses from Operating Activities	21	-7.188.412	-35.913.626	-568.194	-3.062.516
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-45.618.289	104.926.199	-39.164.869	-75.114.988
Investment Activity Income	22	2.065.417	51.706.625	5.641	12.735.097
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-43.552.872	156.632.824	-39.159.228	-62.379.891
Finance income	23	10.623.970	34.263.177	3.378.961	7.164.279
Finance costs	23	-229.838.635	-30.697.841	-76.281.633	-24.162.828
Gains (losses) on net monetary position		287.100.232	252.533.700	129.627.429	482.485.399
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		24.332.695	412.731.860	17.565.529	403.106.959
Tax (Expense) Income, Continuing Operations		-808.302	-12.018.325	-3.616.164	-12.328.287
Deferred Tax (Expense) Income	24	-808.302	-12.018.325	-3.616.164	-12.328.287
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.524.393	400.713.535	13.949.365	390.778.672
PROFIT (LOSS)		23.524.393	400.713.535	13.949.365	390.778.672
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.524.393	400.713.535	13.949.365	390.778.672
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		-209.385	1.219.518	318.863	68.940
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-209.385	1.219.518	318.863	68.940
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-209.385**	**1.219.518**	**318.863**	**68.940**
TOTAL COMPREHENSIVE INCOME (LOSS)		**23.315.008**	**401.933.053**	**14.268.228**	**390.847.612**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.315.008	401.933.053	14.268.228	390.847.612

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**25.240.193**	**-417.670.949**
Profit (Loss)		23.524.393	400.713.535
Adjustments to Reconcile Profit (Loss)		**-170.617.174**	**-61.674.400**
Adjustments for depreciation and amortisation expense	13-14	2.605.000	1.008.463
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-176.098.346	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8	861.108	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-176.959.454	0
Adjustments for provisions		-1.334.414	354.817
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	-1.274.097	484.866
Adjustments for (Reversal of) Other Provisions		-60.317	-130.049
Adjustments for Interest (Income) Expenses		3.402.284	1.044.360
Adjustments for interest expense	21	118.342	239.058
Deferred Financial Expense from Credit Purchases	21	2.881.436	324.651
Unearned Financial Income from Credit Sales	21	402.506	480.651
Adjustments for fair value losses (gains)		0	-67.801.071
Adjustments for Fair Value Losses (Gains) of Investment Property	22	0	-67.801.071
Adjustments for Tax (Income) Expenses	24	808.302	3.719.031
Changes in Working Capital		**172.384.316**	**-756.699.540**
Decrease (Increase) in Financial Investments	6	39.408.725	-42.016.472
Adjustments for decrease (increase) in trade accounts receivable		49.030.950	97.121.311
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-236.232	40.414.724
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	49.267.182	56.706.587
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		55.575.467	720.641
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	55.575.467	720.641
Adjustments for decrease (increase) in inventories	10	210.966.818	191.183.735
Decrease (Increase) in Prepaid Expenses	11	-1.968.233	378.116.241
Adjustments for increase (decrease) in trade accounts payable		-85.332.634	-255.193.931
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-28.414.828	36.540.177
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	-56.917.806	-291.734.108
Increase (Decrease) in Employee Benefit Liabilities	16	313.584	568.948
Adjustments for increase (decrease) in other operating payables		23.531.151	-670.161
Increase (Decrease) in Other Operating Payables to Related Parties	4	23.852.830	-634.904
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-321.679	-35.257
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-127.386.785	-1.074.360.763
Other Adjustments for Other Increase (Decrease) in Working Capital		8.245.273	-52.169.089
Decrease (Increase) in Other Assets Related with Operations	17	8.245.273	-52.220.172
Increase (Decrease) in Other Payables Related with Operations	17	0	51.083
Cash Flows from (used in) Operations		**25.291.535**	**-417.660.405**
Income taxes refund (paid)	24	-51.342	-10.544
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.954.799**	**-2.335.996**
Purchase of Property, Plant, Equipment and Intangible Assets	13-14	-354.928	-2.335.996
Cash Outflows from Acquition of Investment Property	12	-1.599.871	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**7.718.971**	**45.936.298**
Proceeds from borrowings	7	32.290.764	47.124.545
Payments of Lease Liabilities	7	-812.463	-1.188.247

Dividends Paid		-23.759.330	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		31.004.365	-374.070.647
Net increase (decrease) in cash and cash equivalents		31.004.365	-374.070.647
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**32.510.294**	**457.161.488**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**63.514.659**	**83.090.841**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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]									
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
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	18	**82.500.000**	**246.601.514**	**488.677.476**	**21.286.770**	**-800.527**				**173.586.933**	**430.857.367**	**1.442.709.533**		**1.442.709.533**
	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										430.857.367	-430.857.367			
	Total Comprehensive Income (Loss)						1.219.518					400.713.535	401.933.053		401.933.053
	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	18	**82.500.000**	**246.601.514**	**488.677.476**	**21.286.770**	**418.991**				**604.444.300**	**400.713.535**	**1.844.642.586**		**1.844.642.586**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	18	**200.000.000**	**298.801.419**	**318.977.571**	**17.177.810**	**-629.960**				**604.444.300**	**329.460.877**	**1.768.232.017**		**1.768.232.017**
	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									10.791.254	318.669.623	-329.460.877			
	Total Comprehensive Income (Loss)						-209.385					23.524.393	23.315.008		23.315.008
	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 - 30.09.2024											-23.759.330		-23.759.330		-23.759.330
	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**	**298.801.419**	**318.977.571**	**17.177.810**	**-839.345**			**10.791.254**	**899.354.593**	**23.524.393**	**1.767.787.695**		**1.767.787.695**