

#### KAMUYU AYDINLATMA PLATFORMU

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

**General Information About Financial Statements** 





### **Statement of Financial Position (Balance Sheet)**

Presentation Currency TL

Nature of Financial Statements Consolidated

tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	63.514.659	32.510
Financial Investments	6	26.570.286	65.979
Trade Receivables		49.628.942	77.125
Trade Receivables Due From Related Parties	4	236.232	
Trade Receivables Due From Unrelated Parties	8	49.392.710	77.125
Other Receivables		1.705.799	56.932
Other Receivables Due From Unrelated Parties	9	1.705.799	56.932
Inventories	10	1.612.403.495	1.650.816
Prepayments		28.738.754	26.728
Prepayments to Unrelated Parties	11	28.738.754	26.728
Current Tax Assets	24	78.180	20
Other current assets	17	50.924.676	61.86
SUB-TOTAL		1.833.564.791	1.971.98
Total current assets		1.833.564.791	1.971.98
NON-CURRENT ASSETS			
Trade Receivables		10.586.434	33.38
Trade Receivables Due From Unrelated Parties	8	10.586.434	33.38
Other Receivables		45.764	39
Other Receivables Due From Unrelated Parties	9	45.764	39
Inventories	10	322.277.521	317.87
Investment property	12	464.066.402	462.46
Property, plant and equipment	13	44.703.643	44.56
Intangible assets and goodwill	14	304.458	38
Prepayments	11	0	4
Total non-current assets		841.984.222	859.10
Total assets		2.675.549.013	2.831.08
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	453.342.554	604.99
Trade Payables		4.056.554	86.50
Trade Payables to Related Parties	4	984.395	29.39
Trade Payables to Unrelated Parties	8	3.072.159	57.10
Employee Benefit Obligations	16	3.583.605	3.27
Other Payables		27.130.133	3.59
Other Payables to Related Parties	4	23.852.830	
Other Payables to Unrelated Parties	9	3.277.303	3.59
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from		25.872.828	153.25
Unrelated Parties	11	25.872.828	153.25
Current provisions		2.226.005	3.17
Current provisions for employee benefits	15	2.226.005	3.17
Other Current Liabilities	15	168.200	22
SUB-TOTAL		516.379.879	855.03
Total current liabilities		516.379.879	855.03
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	365.761.348	182.89
Non-current provisions		1.410.474	1.52
Non-current provisions for employee benefits	15	1.410.474	1.52
Deferred Tax Liabilities	24	24.209.617	23.40
Total non-current liabilities		391.381.439	207.81
Total liabilities		907.761.318	1.062.85
EQUITY			
		1.767.787.695	1.768.23
Equity attributable to owners of parent			
Equity attributable to owners of parent Issued capital	18	200.000.000	200.00
	18 18	200.000.000 298.801.419	200.000 298.80

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
tement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		25.240.193	-417.670.94
Profit (Loss)		23.524.393	400.713.53
Adjustments to Reconcile Profit (Loss)		-170.617.174	-61.674.40
Adjustments for depreciation and amortisation expense	13-14	2.605.000	1.008.46
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-176.098.346	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8	861.108	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-176.959.454	
Adjustments for provisions		-1.334.414	354.81
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	-1.274.097	484.86
Adjustments for (Reversal of) Other Provisions		-60.317	-130.04
Adjustments for Interest (Income) Expenses		3.402.284	1.044.36
Adjustments for interest expense	21	118.342	239.05
Deferred Financial Expense from Credit Purchases	21	2.881.436	324.65
Unearned Financial Income from Credit Sales	21	402.506	480.65
Adjustments for fair value losses (gains)		0	-67.801.07
Adjustments for Fair Value Losses (Gains) of Investment Property	22	0	-67.801.07
Adjustments for Tax (Income) Expenses	24	808.302	3.719.03
Changes in Working Capital		172.384.316	-756.699.54
Decrease (Increase) in Financial Investments	6	39.408.725	-42.016.47
Adjustments for decrease (increase) in trade accounts receivable		49.030.950	97.121.31
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-236.232	40.414.72
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	49.267.182	56.706.58
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		55.575.467	720.64
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	55.575.467	720.64
Adjustments for decrease (increase) in inventories	10	210.966.818	191.183.73
Decrease (Increase) in Prepaid Expenses	11	-1.968.233	378.116.24
Adjustments for increase (decrease) in trade accounts payable		-85.332.634	-255.193.93
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-28.414.828	36.540.17
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	-56.917.806	-291.734.10
Increase (Decrease) in Employee Benefit Liabilities	16	313.584	568.94
Adjustments for increase (decrease) in other operating payables		23.531.151	-670.16
Increase (Decrease) in Other Operating Payables to Related Parties	4	23.852.830	-634.90
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-321.679	-35.25
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-127.386.785	-1.074.360.76
Other Adjustments for Other Increase (Decrease) in Working Capital		8.245.273	-52.169.08
Decrease (Increase) in Other Assets Related with Operations	17	8.245.273	-52.220.17
Increase (Decrease) in Other Payables Related with Operations	17	0	51.08
Cash Flows from (used in) Operations		25.291.535	-417.660.40
Income taxes refund (paid)  CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	24	-51.342 <b>-1.954.799</b>	-10.54 <b>-2.335.99</b>
Purchase of Property, Plant, Equipment and Intangible Assets	13-14	-354.928	-2.335.99
Cash Outflows from Acquition of Investment Property	12	-1.599.871	
		7.718.971	45.936.298
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES  Proceeds from borrowings	7	32.290.764	47.124.54

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
Nature of Financial Statements

Consolidated

								Equity					
				Equity attributable to owners of parent [member]		of parent [member]	parent [member]						
		Footnote Reference				Other Accumulated Comprehensive Income That	t Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Retained Earnin			u.uh.d
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	s Gains/Losses on Revaluation and R	Remeasurement [member]		Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [n	nemberj
						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		
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
		18	82.500.000	246.601.514	488.677.47	76 21.286.77	70 -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 Voluntes Changes in												
	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)  Profit (loss)						1.219.518	3			400.713.535	401.933.053	401.933.053
	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												
eriod	Dividends Paid												
.09.2023	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 Mon-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	488.677.47	21.286.77	70 418.991			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]												
		18	200.000.000	298.801.419	318.977.57	17.177.81	-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  Total Comprehensive Income (Loss)						-209.385		10.791.25	318.669.623		23.315.008	22.215.63
	Profit (loss)						-209.385				23.524.393	23.313.000	23.315.008
	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												

Programme of the configuration 