



KAMUYU AYDINLATMA PLATFORMU

PERA YATIRIM HOLDİNG A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements

Pera Yatırım Holding A.Ş. 31.03.2025 Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[4]	7.863.745	2.611.242
Financial Investments	[5]	230.325.000	0
Financial Assets at Fair Value Through Profit or Loss		230.325.000	0
Financial Assets Held For Trading		230.325.000	0
Trade Receivables	[8]	8.140.099	35.021.563
Trade Receivables Due From Related Parties			-2
Trade Receivables Due From Unrelated Parties		8.140.099	35.021.565
Other Receivables	[9]	43.722.951	262.176
Other Receivables Due From Unrelated Parties		43.722.951	262.176
Inventories	[11]	1.214.627	1.306.458
Prepayments	[15]	52.025.417	89.030.475
Prepayments to Unrelated Parties		52.025.417	89.030.475
Current Tax Assets	[16]	25.768	0
Other current assets	[18]	52.194.906	49.353.538
Other Current Assets Due From Unrelated Parties		52.194.906	49.353.538
SUB-TOTAL		395.512.513	177.585.452
Total current assets		395.512.513	177.585.452
NON-CURRENT ASSETS			
Other Receivables	[9]	26.115.013	28.480.729
Other Receivables Due From Related Parties		183.224	201.661
Other Receivables Due From Unrelated Parties		25.931.789	28.279.068
Investment property	[12]	3.017.697.143	3.008.598.743
Property, plant and equipment	[13]	459.670.035	448.654.981
Buildings		551.339	554.119
Vehicles		11.597.232	11.853.054
Fixtures and fittings		1.549.534	1.081.496
Construction in Progress		445.971.930	435.166.312
Intangible assets and goodwill	[14]	84.166.732	84.140.259
Other Rights		84.146.808	84.140.259
Other intangible assets		19.924	0
Prepayments	[15]	830.542	4.173.108
Prepayments to Unrelated Parties		830.542	4.173.108
Total non-current assets		3.588.479.465	3.574.047.820
Total assets		3.983.991.978	3.751.633.272
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	190.274.220	35.693.355
Current Borrowings From Unrelated Parties		190.274.220	35.693.355
Bank Loans		190.274.220	35.693.355
Current Portion of Non-current Borrowings	[6]	40.656.516	53.562.130
Current Portion of Non-current Borrowings from Unrelated Parties		40.656.516	53.562.130
Lease Liabilities		40.656.516	53.562.130
Other Financial Liabilities	[7]	646.770	406.486
Other Miscellaneous Financial Liabilities		646.770	406.486
Trade Payables	[8]	150.754.685	177.591.526
Trade Payables to Unrelated Parties		150.754.685	177.591.526
Employee Benefit Obligations	[10]	1.290.167	1.631.543
Other Payables	[9]	199.604.565	5.799.681
Other Payables to Related Parties		3.451.776	3.543.372
Other Payables to Unrelated Parties		196.152.789	2.256.309
Deferred Income Other Than Contract Liabilities	[15]	40.697	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		40.697	0
Current provisions	[17]	3.136.372	2.519.779
Current provisions for employee benefits		1.527.383	748.881
Other current provisions		1.608.989	1.770.898
Other Current Liabilities	[18]	21.901.277	25.007.452

Other Current Liabilities to Unrelated Parties		21.901.277	25.007.452
SUB-TOTAL		608.305.269	302.211.952
Total current liabilities		608.305.269	302.211.952
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	211.808.821	269.516.125
Long Term Borrowings From Unrelated Parties		211.808.821	269.516.125
Lease Liabilities		211.808.821	269.516.125
Non-current provisions	[17]	3.733.394	3.132.984
Non-current provisions for employee benefits		3.733.394	3.132.984
Deferred Tax Liabilities	[16]	321.119.327	279.668.734
Total non-current liabilities		536.661.542	552.317.843
Total liabilities		1.144.966.811	854.529.795
EQUITY			
Equity attributable to owners of parent		2.839.025.167	2.897.103.477
Issued capital	[19]	997.920.000	997.920.000
Inflation Adjustments on Capital	[20]	1.094.525.589	1.094.525.589
Share Premium (Discount)	[21]	5.206.581	5.206.581
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[22]	-1.323.558	-847.904
Gains (Losses) on Revaluation and Remeasurement		-1.323.558	-847.904
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.323.558	-847.904
Restricted Reserves Appropriated From Profits	[23]	478.220.546	478.220.546
Legal Reserves		29.155.980	29.155.980
Other Restricted Profit Reserves		449.064.566	449.064.566
Prior Years' Profits or Losses	[24]	322.078.665	-455.273.834
Current Period Net Profit Or Loss		-57.602.656	777.352.499
Total equity		2.839.025.167	2.897.103.477
Total Liabilities and Equity		3.983.991.978	3.751.633.272

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	[25]	23.858.983	5.210.081
Cost of sales	[25]	-18.170.703	-6.052.213
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.688.280	-842.132
GROSS PROFIT (LOSS)		5.688.280	-842.132
General Administrative Expenses	[26]	-36.031.672	-8.076.549
Other Income from Operating Activities	[27]	13.520.452	152.773
Other Expenses from Operating Activities	[27]	-27.884.226	-1.142.516
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-44.707.166	-9.908.424
Investment Activity Income	[28]	35.358.274	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-9.348.892	-9.908.424
Finance income	[29]	189.319	4.822.107
Finance costs	[29]	-69.746.773	-44.483.810
Gains (losses) on net monetary position	[30]	62.849.414	28.000.264
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-16.056.932	-21.569.863
Tax (Expense) Income, Continuing Operations		-41.545.724	43.535.737
Deferred Tax (Expense) Income	[16]	-41.545.724	43.535.737
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-57.602.656	21.965.874
PROFIT (LOSS)		-57.602.656	21.965.874
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-57.602.656	21.965.874
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		-475.654	197.406
Gains (Losses) on Remeasurements of Defined Benefit Plans		-380.523	42.800
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-95.131	154.606
Deferred Tax (Expense) Income		-95.131	154.606
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-475.654	197.406
TOTAL COMPREHENSIVE INCOME (LOSS)		-58.078.310	22.163.280
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-58.078.310	22.163.280

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-67.175.895	-112.069.747
Profit (Loss)		-57.602.656	21.965.874
Profit (Loss) from Continuing Operations		-57.602.656	21.965.874
Adjustments to Reconcile Profit (Loss)		38.246.880	-85.014.452
Adjustments for depreciation and amortisation expense	[13,14]	350.583	240.997
Adjustments for provisions	[17]	523.509	-358.584
Adjustments for (Reversal of) Provisions Related with Employee Benefits		998.389	317.383
Adjustments for (Reversal of) General Provisions		-474.880	-675.967
Adjustments for Interest (Income) Expenses	[29]	5.115.726	-41.504.792
Adjustments for Interest Income		5.115.726	-4.449
Adjustments for interest expense		0	-41.500.343
Adjustments for fair value losses (gains)		-9.098.400	0
Adjustments for Fair Value Losses (Gains) of Investment Property		-9.098.400	0
Adjustments for Tax (Income) Expenses	[16]	41.355.462	-43.392.073
Changes in Working Capital		-48.207.842	-85.060.257
Adjustments for decrease (increase) in trade accounts receivable	[8]	27.684.526	8.000.667
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		27.684.526	8.000.667
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[9]	-274.287.195	-6.915.397
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-274.287.195	-6.915.397
Adjustments for decrease (increase) in inventories	[11]	91.831	258.873
Decrease (Increase) in Prepaid Expenses	[15]	40.347.624	-78.972.749
Adjustments for increase (decrease) in trade accounts payable	[8]	-32.442.658	-7.901.807
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-32.442.658	-7.901.807
Adjustments for increase (decrease) in other operating payables	[9]	190.357.333	504.240
Increase (Decrease) in Other Operating Payables to Related Parties		-91.596	1.159.721
Increase (Decrease) in Other Operating Payables to Unrelated Parties		190.448.929	-655.481
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[15]	40.697	-34.084
Cash Flows from (used in) Operations		-67.563.618	-148.108.835
Inflation Effect On Operating Activities		387.723	36.039.088
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-11.392.110	-13.730.249
Purchase of Property, Plant, Equipment and Intangible Assets	[13]	-11.392.110	-13.730.249
Purchase of property, plant and equipment		-11.372.186	-13.730.250
Purchase of intangible assets		-19.924	1
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		84.208.231	308.858.047
Proceeds from borrowings	[6]	236.677.738	846.017.693
Proceeds from Loans		154.580.865	0
Proceeds from Other Financial Borrowings		82.096.873	846.017.693
Repayments of borrowings	[6]	0	-11.123.509
Loan Repayments		0	-11.123.509
Payments of Lease Liabilities	[6]	-152.469.507	-526.036.137
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		5.640.226	183.058.051
Net increase (decrease) in cash and cash equivalents		5.640.226	183.058.051
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	2.611.242	411.225
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-387.723	-55.181.422
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	7.863.745	128.287.854

		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 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)																			
	Statement of changes in equity (line items)																			
	Equity at beginning of period	142.560.000	2.044.001.385	-56.784.305	5.206.581	-661.223	-661.223	-661.223	0	0	0	0	478.220.546	-1.182.083.908	726.810.069	-455.273.839	2.157.269.145	2.157.269.145		
	Adjustments Related to Accounting Policy Changes						0	0	0	0	0							0		
	Adjustments Related to Required Changes in Accounting Policies						0	0	0	0	0							0		
	Adjustments Related to Voluntary Changes in Accounting Policies						0	0	0	0	0							0		
	Adjustments Related to Errors						0	0	0	0	0							0		
	Other Restatements						0	0	0	0	0							0		
	Restated Balances						0	0	0	0	0							0		
	Transfers						0	0	0	0	0		726.810.069	-726.810.069	0	0		0		
	Total Comprehensive Income (Loss)					197.406	197.406	197.406	0	0	0			21.965.874	21.965.874	22.163.280		22.163.280		
	Profit (loss)					197.406	197.406	197.406	0	0	0			21.965.874	21.965.874	22.163.280		22.163.280		
	Other Comprehensive Income (Loss)							0	0	0	0					0	0			
	Issue of equity						0	0	0	0	0				0	0		0		
	Capital Decrease						0	0	0	0	0				0	0		0		
	Capital Advance						0	0	0	0	0				0	0		0		
	Effect of Merger or Liquidation or Division						0	0	0	0	0				0	0		0		
	Effects of Business Combinations Under Common Control						0	0	0	0	0				0	0		0		
	Advance Dividend Payments						0	0	0	0	0				0	0		0		
	Dividends Paid						0	0	0	0	0				0	0		0		
	Decrease through Other Distributions to Owners						0	0	0	0	0				0	0		0		
	Increase (Decrease) through Treasury Share Transactions						0	0	0	0	0				0	0		0		
	Increase (Decrease) through Share-Based Payment Transactions						0	0	0	0	0				0	0		0		
	Acquisition or Disposal of a Subsidiary						0	0	0	0	0				0	0		0		
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity						0	0	0	0	0				0	0		0		
	Transactions with noncontrolling shareholders						0	0	0	0	0				0	0		0		
	Increase through Other Contributions by Owners						0	0	0	0	0				0	0		0		
	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						0	0	0	0	0				0	0		0		
	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						0	0	0	0	0				0	0		0		
	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						0	0	0	0	0				0	0		0		
	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						0	0	0	0	0				0	0		0		
Increase (decrease) through other changes, equity						0	0	0	0	0				0	0		0			
Equity at end of period		142.560.000	2.044.001.385	-56.784.305	5.206.581	-463.817	-463.817	-463.817	0	0	0	478.220.546	-455.273.839	21.965.874	-433.307.965	2.179.432.425		2.179.432.425		
	Statement of changes in equity (abstract)																			
	Statement of changes in equity (line items)																			
	Equity at beginning of period	997.920.000	1.094.525.589	0	5.206.581	-947.904	-947.904	-947.904	0	0	0	478.220.546	-455.273.834	777.352.499	322.078.665	2.897.103.477		2.897.103.477		
	Adjustments Related to Accounting Policy Changes						0	0	0	0	0			0	0		0			
	Adjustments Related to Required Changes in Accounting Policies						0	0	0	0	0			0	0		0			
	Adjustments Related to Voluntary Changes in Accounting Policies						0	0	0	0	0			0	0		0			
	Adjustments Related to Errors						0	0	0	0	0			0	0		0			
	Other Restatements						0	0	0	0	0			0	0		0			
	Restated Balances						0	0	0	0	0			0	0		0			
	Transfers						0	0	0	0	0		777.352.499	-777.352.499	0	0		0		
	Total Comprehensive Income (Loss)					-475.654	-475.654	-475.654	0	0	0			-57.602.656	-57.602.656	-58.078.310		-58.078.310		
	Profit (loss)					-475.654	-475.654	-475.654	0	0	0			-57.602.656	-57.602.656	-58.078.310		-58.078.310		
	Other Comprehensive Income (Loss)						0	0	0	0	0				0	0		0		
	Issue of equity						0	0	0	0	0				0	0		0		
	Capital Decrease						0	0	0	0	0				0	0		0		
	Capital Advance						0	0	0	0	0				0	0		0		
	Effect of Merger or Liquidation or Division						0	0	0	0	0				0	0		0		
	Effects of Business Combinations Under Common Control						0	0	0	0	0				0	0		0		
	Advance Dividend Payments						0	0	0	0	0				0	0		0		
	Dividends Paid																			

Current Period 01.01.2025 - 31.03.2025							0	0	0	0	0			0	0		0
	Decrease through Other Distributions to Owners						0	0	0	0	0			0	0		0
	Increase (Decrease) through Treasury Share Transactions						0	0	0	0	0			0	0		0
	Increase (Decrease) through Share-Based Payment Transactions						0	0	0	0	0			0	0		0
	Acquisition or Disposal of a Subsidiary						0	0	0	0	0			0	0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity						0	0	0	0	0			0	0		0
	Transactions with noncontrolling shareholders						0	0	0	0	0			0	0		0
	Increase through Other Contributions by Owners						0	0	0	0	0			0	0		0
	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						0	0	0	0	0			0	0		0
	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						0	0	0	0	0			0	0		0
	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						0	0	0	0	0			0	0		0
	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						0	0	0	0	0			0	0		0
	Increase (decrease) through other changes, equity						0	0	0	0	0			0	0		0
	Equity at end of period	997.920.000	1.094.525.589	0	5.206.581	-1.323.558	-1.323.558	-1.323.558	0	0	0	478.220.546	322.078.665	-57.602.656	264.476.009	2.839.025.167	2.839.025.167