



KAMUYU AYDINLATMA PLATFORMU

PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM.A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na:

1. Görüş

Peker Gayrimenkul Yatırım Ortaklığı Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2025 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkîf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir. Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi İsmail Arda'dır.

İstanbul, 31 Temmuz 2025

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

İsmail ARDA

Sorumlu Denetçi, SMMM



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	57.226.260	62.887.434
Financial Investments	5	54.750.569	55.087.538
Trade Receivables		894.800.988	553.266.373
Trade Receivables Due From Related Parties	7,18	10.191.244	197.215.320
Trade Receivables Due From Unrelated Parties	7	884.609.744	356.051.053
Other Receivables		88.601.139	20.953.749
Other Receivables Due From Related Parties	8,18	88.000.529	6.979.842
Other Receivables Due From Unrelated Parties	8	600.610	13.973.907
Inventories	9	331.192.331	453.411.169
Prepayments		846.346.985	978.995.261
Prepayments to Related Parties	10,18	825.007.804	710.616.196
Prepayments to Unrelated Parties	10	21.339.181	268.379.065
Current Tax Assets	17	556.197	253.363
Other current assets	11	101.401.621	123.459.305
SUB-TOTAL		2.374.876.090	2.248.314.192
Total current assets		2.374.876.090	2.248.314.192
NON-CURRENT ASSETS			
Trade Receivables	7,18	83.447.509	0
Other Receivables		1.983.365	1.608.674
Other Receivables Due From Unrelated Parties	8	1.983.365	1.608.674
Investment property	12	7.600.532.964	7.095.101.900
Property, plant and equipment	13	50.043.732	82.827.393
Deferred Tax Asset	17	25.546.250	3.800.612
Total non-current assets		7.761.553.820	7.183.338.579
Total assets		10.136.429.910	9.431.652.771
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	1.542.935.497	1.472.536.254
Current Portion of Non-current Borrowings	6	88.593.975	147.313.000
Current Portion of Non-current Borrowings from Unrelated Parties		88.593.975	147.313.000
Bank Loans	6	74.721.978	100.727.111
Lease Liabilities	6	13.871.997	46.585.889
Trade Payables		285.887.484	160.838.049
Trade Payables to Related Parties	7,18	9.039.420	7.859.407
Trade Payables to Unrelated Parties	7	276.848.064	152.978.642
Employee Benefit Obligations		3.089.427	1.873.081
Other Payables		236.859.019	275.468.377
Other Payables to Related Parties	8,18	155.034.026	268.067.731
Other Payables to Unrelated Parties	8	81.824.993	7.400.646
Contract Liabilities	10	532.833.482	308.437.811
Current provisions		2.688.514	2.404.574
Other current provisions		2.688.514	2.404.574
Other Current Liabilities	11	11.947.463	35.265.866
SUB-TOTAL		2.704.834.861	2.404.137.012
Total current liabilities		2.704.834.861	2.404.137.012
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	2.485.456.838	1.874.143.849
Other Financial Liabilities	6	344.179.717	391.536.897
Contract Liabilities	8,18	1.886.721	402.640.841
Non-current provisions		926.308	1.045.318
Non-current provisions for employee benefits		926.308	1.045.318
Deferred Tax Liabilities		471.877.845	408.662.106
Total non-current liabilities		3.304.327.429	3.078.029.011
Total liabilities		6.009.162.290	5.482.166.023
EQUITY			
Equity attributable to owners of parent		3.904.797.636	3.712.804.245

Issued capital	15	2.500.000.000	2.500.000.000
Inflation Adjustments on Capital	15	2.217.923.091	2.217.923.091
Share Premium (Discount)		26.534	26.534
Effects of Business Combinations Under Common Control		-3.411.411.781	-3.182.278.596
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-599.451	-930.247
Gains (Losses) on Revaluation and Remeasurement		-599.451	-930.247
Gains (Losses) on Remeasurements of Defined Benefit Plans		-599.451	-930.247
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-1.548.065.570	-1.524.855.232
Exchange Differences on Translation		-1.548.065.570	-1.524.855.232
Restricted Reserves Appropriated From Profits		311.996.719	311.996.719
Prior Years' Profits or Losses		3.390.921.975	3.267.454.700
Current Period Net Profit Or Loss		444.006.119	123.467.276
Non-controlling interests		222.469.984	236.682.503
Total equity		4.127.267.620	3.949.486.748
Total Liabilities and Equity		10.136.429.910	9.431.652.771

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	795.551.810	81.149.596	677.367.088	38.517.762
Cost of sales	19	-636.391.439	-42.986	-607.466.491	-8.192
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		159.160.371	81.106.610	69.900.597	38.509.570
GROSS PROFIT (LOSS)		159.160.371	81.106.610	69.900.597	38.509.570
General Administrative Expenses	20	-150.144.242	-89.878.384	-107.820.869	-44.878.963
Marketing Expenses		-1.500.000	-15.444.968	90.101	
Other Income from Operating Activities	21	1.265.925.669	1.262.753.550	841.367.313	919.799.631
Other Expenses from Operating Activities	21	-491.638.987	-141.989.083	-383.810.010	-33.398.307
PROFIT (LOSS) FROM OPERATING ACTIVITIES		781.802.811	1.096.547.725	419.727.132	880.031.931
Investment Activity Income	22	1.975.807	49.255.975	812.994	44.367.604
Investment Activity Expenses	22	-3.377.100	-44.860.422	-3.377.100	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		780.401.518	1.100.943.278	417.163.026	924.399.535
Finance income	23	6.959.842	1.905.881	5.132.001	280.254
Finance costs	23	-494.635.100	-265.011.426	-258.489.355	-134.557.704
Gains (losses) on net monetary position		249.222.734	-229.159.933	160.859.271	-66.746.654
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		541.948.994	608.677.800	324.664.943	723.375.431
Tax (Expense) Income, Continuing Operations		-97.193.401	-38.717.212	-12.027.268	-18.486.017
Deferred Tax (Expense) Income	17	-97.193.401	-38.717.212	-12.027.268	-18.486.017
PROFIT (LOSS) FROM CONTINUING OPERATIONS		444.755.593	569.960.588	312.637.675	704.889.414
PROFIT (LOSS)		444.755.593	569.960.588	312.637.675	704.889.414
Profit (loss), attributable to [abstract]					
Non-controlling Interests		749.474	8.801.598	14.236.852	0
Owners of Parent		444.006.119	561.158.990	298.400.823	704.889.414
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		330.796	-175.072	-614.861	-14.953
Gains (Losses) on Remeasurements of Defined Benefit Plans		955.490	-175.072	-90.578	-14.953
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-624.694	0	-524.283	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-228.115.105	-476.320.986	85.626.696	-189.701.206
Exchange Differences on Translation of Foreign Operations		-228.115.105	-476.320.986	85.626.696	-189.701.206
OTHER COMPREHENSIVE INCOME (LOSS)		-227.784.309	-476.496.058	85.011.835	-189.716.159
TOTAL COMPREHENSIVE INCOME (LOSS)		216.971.284	93.464.530	397.649.510	515.173.255
Total Comprehensive Income Attributable to					
Non-controlling Interests		-14.212.519	0	13.506.045	0
Owners of Parent		231.183.803	93.464.530	384.143.465	515.173.255

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		444.755.593	569.960.588
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13	9.181.898	11.608.922
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-524.301.534	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-524.301.534	0
Adjustments for provisions		556.813	99.939
Adjustments for (Reversal of) Provisions Related with Employee Benefits		556.813	99.939
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		-179.999.153	-145.113.615
Adjustments for Interest (Income) Expenses		433.672.012	198.059.527
Adjustments for Interest Income	23	-4.020.906	-1.902.251
Adjustments for interest expense	23	437.692.918	199.961.778
Adjustments for unrealised foreign exchange losses (gains)		-46.748.941	40.646.058
Adjustments for fair value losses (gains)		-495.302.131	-965.135.721
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-495.302.131	-965.135.721
Adjustments for Fair Value Losses (Gains) of Financial Assets	5	0	0
Adjustments for Tax (Income) Expenses	17	97.193.401	38.717.212
Adjustments for losses (gains) on disposal of non-current assets		3.377.100	
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		3.377.100	
Other adjustments for which cash effects are investing or financing cash flow		-1.856.676	-17.731.728
Adjustments Related to Gain and Losses on Net Monetary Position		-387.388.591	226.429.263
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-240.078.286	52.754.650
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-77.999.318	-286.579.005
Adjustments for decrease (increase) in inventories		636.391.439	0
Decrease (Increase) in Prepaid Expenses		-114.391.608	10.908.242
Adjustments for increase (decrease) in trade accounts payable		50.681.305	-38.170.921
Increase (Decrease) in Employee Benefit Liabilities		1.216.346	147.635
Adjustments for increase (decrease) in other operating payables		315.996	511.059.720
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.279.620	-17.505.082
Decrease (Increase) in Other Assets Related with Operations		21.754.850	45.890.741
Increase (Decrease) in Other Payables Related with Operations		-23.034.470	-63.395.823
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		0	-405.631
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-826.582	-9.243.010
Purchase of property, plant and equipment	13	-826.582	-9.243.010
Cash Inflows from Sale of Investment Property	12	224.395.671	-161.884.784
Cash Outflows from Acquisition of Investment Property	12	11.847.502	0
Purchase of other long-term assets		247.039.884	-36.656.708
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	5	0	-952.357.993
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	5	3.263.991	1.041.724.317
Other inflows (outflows) of cash		-229.133.185	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings	6	714.646.680	842.449.286

Repayments of borrowings			-558.309.614	-425.297.282
Payments of Lease Liabilities	6		-6.313.306	-4.671.900
Interest paid			-8.847.267	-137.216.216
Interest Received			4.020.906	1.902.251
Other inflows (outflows) of cash	15		0	-353.008.136
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			9.780.725	-4.510.122
Net increase (decrease) in cash and cash equivalents			9.780.725	-4.510.122
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4		62.887.434	97.867.362
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			-15.441.899	-2.127.413
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4		57.226.260	91.229.827



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	Treasury Shares	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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 Revaluations and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	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)																
Equity at beginning of period	669.833.747	2.905.967.243	0	22.925	-2.070.266.428	-773.645	-748.174.914				167.725.112	1.915.537.001	1.568.060.907	4.407.931.948	305.844.013	4.713.775.861
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											101.821.320	1.466.239.487	-1.568.060.907			
Total Comprehensive Income (Loss)																
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	669.833.747	2.905.967.243	-304.977.832	22.925	-2.748.473.475	-924.896	-1.107.569.773				574.524.264	3.076.798.656	484.807.672	3.540.988.531	261.350.193	3.811.338.724
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	2.500.000.000	2.217.923.091		26.534	-3.182.278.596	-930.247	-1.524.855.232				311.996.719	3.267.454.700	123.467.275	3.712.804.244	236.682.503	3.949.486.747
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)																
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																

Previous Period
01.01.2024 - 30.06.2024

Current Period

01.01.2025 - 30.06.2025

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

2,500,000,000

2,217,923,091

26,534

-3,411,411,781

-599,451

-1,548,055,570

311,996,719

3,390,921,975

444,006,119

3,904,797,636

222,469,984

4,127,267,620

Equity at end of period