

KAMUYU AYDINLATMA PLATFORMU

VERA KONSEPT GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2025 - 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 30.09.2025	Previous Period 31.12.2024
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	60.666.370	4.973.77
Trade Receivables	6	143.248.880	15.982.35
Other Receivables	7	1.424.469	6.271.10
Inventories	8	4.808.122.779	4.620.802.77
Prepayments	9	2.439.658.496	1.734.778.14
Other current assets	15	82.245.692	82.918.34
SUB-TOTAL		7.535.366.686	6.465.726.48
Total current assets		7.535.366.686	6.465.726.48
NON-CURRENT ASSETS			
Investment property	10	509.438.580	407.493.13
Property, plant and equipment	11	12.026.099	2.005.20
Total non-current assets		521.464.679	409.498.3
Total assets		8.056.831.365	6.875.224.83
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		216.783.603	181.523.72
Current Borrowings From Unrelated Parties		216.783.603	181.523.72
Bank Loans	5	216.783.603	181.523.72
Trade Payables	6	567.134	1.542.64
Employee Benefit Obligations	12	644.268	1.325.84
Other Payables		1.026.412.880	
Other Payables to Related Parties	3	1.026.412.880	
Deferred Income Other Than Contract Liabilities	9	94.391.937	145.775.32
Current provisions		661.915	828.98
Other current provisions	13	661.915	828.98
Other Current Liabilities	15	6.798.552	29.604.0
SUB-TOTAL		1.346.260.289	360.600.58
Total current liabilities		1.346.260.289	360.600.5
NON-CURRENT LIABILITIES			
Long Term Borrowings		378.935	
Long Term Borrowings From Unrelated Parties		378.935	
Lease Liabilities	5	378.935	
Non-current provisions		90.181	189.47
Non-current provisions for employee benefits	12	90.181	189.47
Deferred Tax Liabilities	17	1.602.248.391	1.415.985.43
Total non-current liabilities		1.602.717.507	1.416.174.88
Total liabilities		2.948.977.796	1.776.775.47
EQUITY			
Equity attributable to owners of parent		5.107.853.569	5.098.449.35
Issued capital		820.000.000	820.000.00
Inflation Adjustments on Capital		739.171.014	739.171.01
Share Premium (Discount)		645.524.807	645.524.80
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		479	119.86
Gains (Losses) on Revaluation and Remeasurement		479	119.86
Gains (Losses) on Remeasurements of Defined Benefit Plans		479	119.86
Restricted Reserves Appropriated From Profits		797.611	797.63
Prior Years' Profits or Losses		2.892.836.059	3.425.380.10
Current Period Net Profit Or Loss		9.523.599	-532.544.10
Total equity		5.107.853.569	5.098.449.3



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	139.414.018		26.069.949	
Cost of sales	18	-71.862.322		-17.647.747	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		67.551.696		8.422.202	
GROSS PROFIT (LOSS)		67.551.696		8.422.202	
General Administrative Expenses	19	-22.791.879	-27.670.423	-10.217.390	-24.565.710
Other Income from Operating Activities	20	682.533	458.830	-125.180	-1.798.083
Other Expenses from Operating Activities	21	-17.108.927	-4.719.765	-10.595.005	-41.393
PROFIT (LOSS) FROM OPERATING ACTIVITIES		28.333.423	-31.931.358	-12.515.373	-26.405.18
Investment Activity Income	22	4.887.402	135.074.576	989.526	44.149.83
Investment Activity Expenses	23		-39.265.438		-22.313.27
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		33.220.825	63.877.780	-11.525.847	-4.568.62
Finance income	24	10.998.904	82.673.306	10.028.932	45.731.13
Finance costs	24	-50.325.384	-865.957	-22.893.112	-846.70
Gains (losses) on net monetary position	24	488.984.324	-168.459.098	333.793.318	-136.921.662
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		482.878.669	-22.773.969	309.403.291	-96.605.850
Tax (Expense) Income, Continuing Operations		-473.355.070		-216.106.648	-21.19
Deferred Tax (Expense) Income		-473.355.070		-216.106.648	-21.19
PROFIT (LOSS) FROM CONTINUING OPERATIONS		9.523.599	-22.773.969	93.296.643	-96.627.04
PROFIT (LOSS)		9.523.599	-22.773.969	93.296.643	-96.627.046
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		9.523.599	-22.773.969	93.296.643	-96.627.04
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	25	0,01200000	-0,02800000	-0,11400000	-0,11800000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-119.384	51.566	-110.149	18.46
Gains (Losses) on Remeasurements of Defined Benefit Plans		-138.716	60.161	-156.379	25.048
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		19.332	-8.595	46.230	-6.58
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	C
OTHER COMPREHENSIVE INCOME (LOSS)		-119.384	51.566	-110.149	18.46
TOTAL COMPREHENSIVE INCOME (LOSS)		9.404.215	-22.722.403	93.186.494	-96.608.583
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	(
Owners of Parent		9.404.215	-22.722.403	93.186.494	-96.608.583



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		96.535.271	-521.032.33
Profit (Loss)		9.523.599	-22.773.96
Adjustments to Reconcile Profit (Loss)		160.174.329	173.490.02
Adjustments for depreciation and amortisation expense	11	1.270.899	1.215.7
Adjustments for provisions	12-13	-266.365	270.0
Adjustments for Interest (Income) Expenses		9.707.496	-73.446.3
Adjustments for Tax (Income) Expenses		186.077.215	
Adjustments for losses (gains) on disposal of non-current assets			-4.659.5
Adjustments Related to Gain and Losses on Net Monetary Position		-36.614.916	250.110.0
Changes in Working Capital		-73.162.657	-671.748.3
Decrease (Increase) in Financial Investments		-18.967	
Adjustments for decrease (increase) in trade accounts receivable	6	-136.924.257	8.780.9
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	4.846.634	-11.741.7
Adjustments for decrease (increase) in inventories	8	-187.320.007	
Decrease (Increase) in Prepaid Expenses	9	-704.880.355	-880.453.8
Adjustments for increase (decrease) in trade accounts payable	6	-1.025.275	-1.032.8
Increase (Decrease) in Employee Benefit Liabilities	12	-681.581	593.2
Adjustments for increase (decrease) in other operating payables		1.026.412.880	14.3
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-51.383.389	17.431.9
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.188.340	194.659.6
Decrease (Increase) in Other Assets Related with Operations		672.654	208.592.8
Increase (Decrease) in Other Payables Related with Operations		-22.860.994	-13.933.2
Cash Flows from (used in) Operations		96.535.271	-521.032.3
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-113.237.236	87.413.1
Proceeds from sales of property, plant, equipment and intangible assets	11	-6.876.346	4.756.2
Purchase of Property, Plant, Equipment and Intangible Assets		-4.415.446	
Cash Outflows from Acquition of Investment Property		-101.945.444	-16.3
Interest received			82.673.3
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		73.402.946	154.548.1
Payments to Acquire Entity's Shares or Other Equity Instruments			-16.148.9
Proceeds from borrowings	5	428.461.926	319.277.2
Repayments of borrowings	5	-355.058.980	-147.714.2
Interest paid			-865.9
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		56.700.981	-279.071.0
Net increase (decrease) in cash and cash equivalents		56.700.981	-279.071.0
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	4.973.773	570.257.1
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.008.384	-255.360.9
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	60.666.370	35.825.12



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

IL Unconcolidated

								Equity					
							quity attributable to owners of parent [membe						
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or		sive Income That Will Be Reclassified In Profit Or Loss		Retained Earnin		1	
		1 outlide Reference	lanced Carried		Characteristics		Other Accumulated Comprehens	invenicume mat will be reclassified in Front of Coss		ketanieu Laniii	g-	Non-controlling interests [member]	
			issued Capital	Inflation Adjustments on Capital	Snare premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss		
	Statement of changes in equity [abstract]					Gains (Losses) on Remeasurements of Defined Benefit Plans							
	Statement of changes in equity [line items]												
	Equity at beginning of period		205.000.000	489.194.48	1.526.650.29	1	184		246.387	3.270.248.485	1.043.540.759		6.535.011.592
	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								551.224	1.042.989.535	-1.043.540.759		
	Total Comprehensive Income (Loss)						566				-22.773.970		-22.722.404
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity Capital Decrease		615.000.000	249.976.52	-864.976.52								
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
riod	Advance Dividend Payments Dividends Paid												
.09.2024	Decrease through Other Distributions to Owners												
	Increase (Decrease) through Treasury Share Transactions												
	Increase (Decrease) through Share-Based Payment Transactions				-16.148.95	5							-16.148.956
	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		820.000.000	739.171.01	.4 645.524.80	7	2.750		797.611	4.313.238.020	-22.773.970	6.496.140.232	6.496.140.232
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		820.000.000	739.171.01	.4 645.524.80	1	0.863		797.611	3.425.380.160	-532.544.101		5.098.449.354
	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									-532.544.101	532.544.101		
	Total Comprehensive Income (Loss)					-11	3.384				9.523.599		9.404.215
	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												
	Advance Dividend Payments												

Securities

One of the security of the securit