



**KAMUYU AYDINLATMA PLATFORMU**

**TÜRKER PROJE GAYRİMENKUL VE YATIRIM GELİŞTİRME  
A.Ş.  
Financial Report  
Unconsolidated  
2021 - 2. 3 Monthly Notification**

**General Information About Financial Statements**



Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

### SINIRLI DENETİM RAPORU

#### Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi Yönetim Kurulu'na

##### Giriş

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin (Şirket) 30 Haziran 2021 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı" na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

##### 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 Denetimine 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 oluşmaktadır. 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

##### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin, 30 Haziran 2021 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

**GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.**

An Independent Member of BAKER TILLY INTERNATIONAL

**Metin ETKİN**

Sorumlu Ortak Bařdenetçi

İstanbul, 6 Ağustos 2021



## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	15.162.009	14.859.006
Trade Receivables	7	550	0
Trade Receivables Due From Unrelated Parties	7	550	0
Other Receivables	8	262.490	100.000
Other Receivables Due From Unrelated Parties	8	262.490	100.000
Prepayments	17	28.864	3.591
Prepayments to Unrelated Parties	17	28.864	3.591
Current Tax Assets	26	39.141	198.740
Other current assets	17	182.309	162.520
Other Current Assets Due From Unrelated Parties	17	182.309	162.520
<b>SUB-TOTAL</b>		<b>15.675.363</b>	<b>15.323.857</b>
<b>Total current assets</b>		<b>15.675.363</b>	<b>15.323.857</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	8	22.005	18.593
Other Receivables Due From Unrelated Parties	8	22.005	18.593
Investment property	9	169.210.000	169.210.000
Property, plant and equipment	10	1.738	2.506
Fixtures and fittings	10	1.738	2.506
Right of Use Assets	11	21.345	41.588
Intangible assets and goodwill	12	2.168	2.530
Other Rights	12	2.168	2.530
Prepayments	17	360	369
Prepayments to Unrelated Parties	17	360	369
<b>Total non-current assets</b>		<b>169.257.616</b>	<b>169.275.586</b>
<b>Total assets</b>		<b>184.932.979</b>	<b>184.599.443</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	13	31.947	52.885
Current Borrowings From Unrelated Parties	13	31.947	52.885
Lease Liabilities	13	31.947	52.885
Trade Payables	7	12.240	10.793
Trade Payables to Unrelated Parties	7	12.240	10.793
Employee Benefit Obligations	16	19.266	22.579
Other Payables	8	7.314	8.554
Other Payables to Unrelated Parties	8	7.314	8.554
<b>SUB-TOTAL</b>		<b>70.767</b>	<b>94.811</b>
<b>Total current liabilities</b>		<b>70.767</b>	<b>94.811</b>
<b>NON-CURRENT LIABILITIES</b>			
Non-current provisions	16	146.898	119.756
Non-current provisions for employee benefits	16	146.898	119.756
Deferred Tax Liabilities	26	32.720.895	32.729.538
<b>Total non-current liabilities</b>		<b>32.867.793</b>	<b>32.849.294</b>
<b>Total liabilities</b>		<b>32.938.560</b>	<b>32.944.105</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		151.994.419	151.655.338
Issued capital	18	7.120.696	7.120.696
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16,18	125.890.748	125.897.103
Gains (Losses) on Revaluation and Remeasurement	16,18	125.890.748	125.897.103
Gains (Losses) on Remeasurements of Defined Benefit Plans	16,18	-17.393	-11.038
Other Revaluation Increases (Decreases)	18	125.908.141	125.908.141
Restricted Reserves Appropriated From Profits	18	680.957	680.957
Legal Reserves	18	680.957	680.957
Prior Years' Profits or Losses		17.956.582	12.549.079
Current Period Net Profit Or Loss	27	345.436	5.407.503
<b>Total equity</b>		<b>151.994.419</b>	<b>151.655.338</b>

Total Liabilities and Equity

184.932.979

184.599.443

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	20,21	-1.035.442	-956.657	-506.685	-477.861
Other Income from Operating Activities	22	44.006	37.251	20.693	19.982
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-991.436	-919.406	-485.992	-457.879
Investment Activity Income	23	0	0	0	0
Investment Activity Expenses	23	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-991.436	-919.406	-485.992	-457.879
Finance income	24	1.367.134	737.572	711.971	341.484
Finance costs	24	-10.681	-16.862	-3.534	-6.289
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		365.017	-198.696	222.445	-122.684
Tax (Expense) Income, Continuing Operations		-19.581	43.760	2.517	27.083
Current Period Tax (Expense) Income	26	-26.635	0	-128	34.089
Deferred Tax (Expense) Income	26	7.054	43.760	2.645	-7.006
PROFIT (LOSS) FROM CONTINUING OPERATIONS		345.436	-154.936	224.962	-95.601
PROFIT (LOSS)		345.436	-154.936	224.962	-95.601
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		345.436	-154.936	224.962	-95.601
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>	27	0,00049000	-0,00022000	0,00032000	-0,00013000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.354	-4.274	-1.510	-5.700
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-7.943	-5.480	-1.887	-7.308
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.589	1.206	377	1.608
Deferred Tax (Expense) Income		1.589	1.206	377	1.608
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-6.354</b>	<b>-4.274</b>	<b>-1.510</b>	<b>-5.700</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>339.082</b>	<b>-159.210</b>	<b>223.452</b>	<b>-101.301</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		339.082	-159.210	223.452	-101.301

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		345.436	-154.936
Profit (Loss) from Continuing Operations		345.436	-154.936
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	10,11,12	24.680	22.158
Adjustments for provisions		19.199	20.873
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	19.199	20.873
Adjustments for Interest (Income) Expenses	24	-1.353.811	-719.609
Adjustments for Interest Income		-1.363.722	-735.317
Adjustments for interest expense		9.911	15.708
Adjustments for unrealised foreign exchange losses (gains)	24	-3.412	-2.255
Adjustments for Tax (Income) Expenses	26	19.581	-43.760
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	7	-550	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-550	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	-162.490	-183.055
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-162.490	-183.055
Decrease (Increase) in Prepaid Expenses	17	-25.264	0
Adjustments for increase (decrease) in trade accounts payable	7	1.447	-3.240
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	1.447	-3.240
Increase (Decrease) in Employee Benefit Liabilities	16	-3.313	0
Adjustments for increase (decrease) in other operating payables	8	-1.240	852
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-1.240	852
Other Adjustments for Other Increase (Decrease) in Working Capital	17,26	139.809	58.845
<b>Cash Flows from (used in) Operations</b>			
Income taxes refund (paid)	26	-26.635	0
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Purchase of Property, Plant, Equipment and Intangible Assets	10,11,12	-3.307	-3.060
Purchase of intangible assets	10,11,12	-3.307	-3.060
Interest received		1.315.521	722.459
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Payments of Lease Liabilities	13	-20.938	-18.542
Interest paid	24	-9.911	-15.708
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		254.802	-318.978
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
	6	14.788.867	15.282.144
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	6	15.043.669	14.963.166

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent [member]									Non-controlling interests [member]
	Issued Capital	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		
<b>Statement of changes in equity [abstract]</b>										
<b>Statement of changes in equity [line items]</b>										
Equity at beginning of period	18	7.120.696	125.900.881			635.983	10.270.906	2.323.147	146.251.613	146.251.613
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							2.323.147	-2.323.147	0	0
Total Comprehensive Income (Loss)			-4.274					-154.936	-159.210	-159.210
Profit (loss)								-154.936	-154.936	-154.936
Other Comprehensive Income (Loss)	16		-4.274						-4.274	-4.274
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	7.120.696	125.896.607			635.983	12.594.053	-154.936	146.092.403	146.092.403
<b>Statement of changes in equity [abstract]</b>										
<b>Statement of changes in equity [line items]</b>										
Equity at beginning of period	18	7.120.696	125.897.103			680.957	12.549.079	5.407.503	151.655.338	151.655.338
Adjustments Related to Accounting Policy Changes										0
Adjustments Related to Required Changes in Accounting Policies										0
Adjustments Related to Voluntary Changes in Accounting Policies										0
Adjustments Related to Errors										0
Other Restatements										0
Restated Balances										0
Transfers							5.407.503	-5.407.503		0
Total Comprehensive Income (Loss)			-6.355					345.436	339.081	339.081
Profit (loss)								345.436	345.436	345.436
Other Comprehensive Income (Loss)	16		-6.355						-6.355	-6.355
Issue of equity										0
Capital Decrease										0
Capital Advance										0
Effect of Merger or Liquidation or Division										0
Effects of Business Combinations Under Common Control										0
Advance Dividend Payments										0
Dividends Paid										0
Decrease through Other Distributions to Owners										0

Previous Period  
01.01.2020 - 30.06.2020

Current Period  
01.01.2021 - 30.06.2021

Increase (Decrease) through Treasury Share Transactions																				0
Increase (Decrease) through Share-Based Payment Transactions																				0
Acquisition or Disposal of a Subsidiary																				0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																				0
Transactions with noncontrolling shareholders																				0
Increase through Other Contributions by Owners																				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
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
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
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
Increase (decrease) through other changes, equity																				0
<b>Equity at end of period</b>	18		7,120,696		125,890,748					680,957		17,956,582	345,436	151,994,419						151,994,419