

KAMUYU AYDINLATMA PLATFORMU

AVRASYA GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Consolidated 2021 - 1. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 31.03.2021	Previous Period 31.12.2020
tement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	187.008	143.2
Financial Investments	6	14.533.810	14.399.2
Trade Receivables		5.551.967	4.655.
Trade Receivables Due From Related Parties	7-25	5.199.883	4.228.
Trade Receivables Due From Unrelated Parties	7	352.084	426.
Other Receivables		13.498.426	12.653.
Other Receivables Due From Related Parties	8-25	5.123.276	4.674.
Other Receivables Due From Unrelated Parties	8	8.375.150	7.978.
Inventories	9	3.265.477 99.816	2.845
Prepayments Current Tax Assets	10	32.515	86. 106.
SUB-TOTAL	8	37.169.019	34.889
Total current assets		37.169.019	34.889
		31.109.019	54.003
NON-CURRENT ASSETS			
Other Receivables		2.640	2.
Investment property	12	229.451.548	225.210
Property, plant and equipment	13	3.953.226	4.010
Intangible assets and goodwill	14	0	
Total non-current assets		233.407.414	229.223
Total assets		270.576.433	264.113
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	0	
Trade Payables		124.905	286
Trade Payables to Related Parties	7-25	75.648	85
Trade Payables to Unrelated Parties	7	49.257	201
Employee Benefit Obligations	16	17.638	14
Other Payables	0.05	460.172	401
Other Payables to Related Parties	8-25	400,172	401
Other Payables to Unrelated Parties Current provisions	8	460.172 164.114	401 178
Current provisions for employee benefits	15	37.959	49
Other current provisions	15	126.155	128
SUB-TOTAL	13	766.829	880
Total current liabilities		766.829	880
NON-CURRENT LIABILITIES			
Other Payables		103.301	171
Other Payables to Related Parties	8-25	13.301	81
Other Payables to Unrelated parties	8	90.000	90
Deferred Income Other Than Contract Liabilities	9	0	
Non-current provisions		212.292	189
Non-current provisions for employee benefits	17	212.292	189
Total non-current liabilities		315.593	361
Total liabilities		1.082.422	1.242
EQUITY			
Equity attributable to owners of parent		269.494.011	262.871
Issued capital	18	111.600.000	72.000
Share Premium (Discount) Effects of Business Combinations Under Common		0	8.485
Control		676.686	676
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		214.007	219
Gains (Losses) on Revaluation and Remeasurement		214.007	219
Increases (Decreases) on Revaluation of		268.883	268
Property, Plant and Equipment Gains (Losses) on Remeasurements of Defined		54.076	••
Benefit Plans		-54.876	-49

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		16.254.986	11.796.075
Exchange Differences on Translation		16.254.986	11.796.075
Restricted Reserves Appropriated From Profits	18	2.497.919	2.497.919
Prior Years' Profits or Losses		136.080.981	115.433.714
Current Period Net Profit Or Loss		2.169.432	51.761.474
Total equity		269.494.011	262.871.001
Total Liabilities and Equity		270.576.433	264.113.051



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
tatement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	19	2.462.961	2.541.84
Cost of sales	19	0	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.462.961	2.541.84
GROSS PROFIT (LOSS)		2.462.961	2.541.84
General Administrative Expenses	20	-896.187	-731.7
Marketing Expenses	20	0	
Other Income from Operating Activities	21	1.894.941	2.760.9
Other Expenses from Operating Activities	21	-1.292.283	-5.564.6
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.169.432	-993.5
Investment Activity Income		0	
Investment Activity Expenses		0	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.169.432	-993.5
Finance costs	22	0	-6.9
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.169.432	-1.000.5
Tax (Expense) Income, Continuing Operations		0	
Current Period Tax (Expense) Income	23	0	
Deferred Tax (Expense) Income	23	0	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.169.432	-1.000.5
PROFIT (LOSS)		2.169.432	-1.000.5
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		2.169.432	-1.000.5
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	24	0,02500000	-0,012000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-5.333	-59.8
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.333	-59.8
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		4.458.911	-1.290.7
Exchange Differences on Translation		4.458.911	-1.290.7
OTHER COMPREHENSIVE INCOME (LOSS)		4.453.578	-1.350.6
TOTAL COMPREHENSIVE INCOME (LOSS)		6.623.010	-2.351.2
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		6.623.010	-2.351.2



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-157.592	-11.303.059
Profit (Loss)		2.169.432	-1.000.557
Profit (Loss) from Continuing Operations		2.169.432	-1.000.557
Adjustments to Reconcile Profit (Loss)		-930.421	-745.759
Adjustments for depreciation and amortisation expense	14-15	73.967	73.588
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-134.610	802.130
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7-25	0	582.788
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	5	-134.610	219.342
Adjustments for provisions		3.710	2.181
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	6.281	2.181
Adjustments for (Reversal of) Other Provisions	16	-2.571	0
Adjustments for Interest (Income) Expenses	10	-873.488	-1.258.658
Adjustments for Interest Income	22	-729.392	-1.268.138
Adjustments for interest expense	23	0	9.480
Deferred Financial Expense from Credit Purchases	7-25	164.145	0
Unearned Financial Income from Credit Sales	7-25	-308.241	0
Adjustments for fair value losses (gains)		0	-365.000
Adjustments for Fair Value Losses (Gains) of	12	0	305 000
Investment Property	13	U	-365.000
Changes in Working Capital		-1.901.597	-10.858.800
Adjustments for decrease (increase) in trade accounts receivable		-1.060.378	-1.453.032
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7	-1.127.819	-869.571
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7-25	67.441	-583.461
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-546.750	-9.322.208
Decrease (Increase) in Other Related Party Receivables Related with Operations	8	-150.090	7.054
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8-25	-396.660	-9.329.262
Adjustments for decrease (increase) in inventories	9	-420.352	0
Decrease (Increase) in Prepaid Expenses	10	-13.687	-20.221
Adjustments for increase (decrease) in trade accounts payable		146.277	-91.740
Increase (Decrease) in Trade Accounts Payables to Related Parties Increase (Decrease) in Trade Accounts Payables to	7	297.324	-59.393
Unrelated Parties Increase (Decrease) in Employee Benefit Liabilities	7-25 15	-151.047 2.913	-32.347 -250
Adjustments for Increase (Decrease) in Contract		2.313	-230
Liabilities Adjustments for increase (decrease) in other operating	10	0	0
payables Increase (Decrease) in Other Operating Payables to		-9.620	88.090
Related Parties Increase (Decrease) in Other Operating Payables to	8	0	0
Unrelated Parties Increase (Decrease) in Deferred Income Other Than	8-25	-9.620	88.090
Contract Liabilities	8	0	-59.439
Cash Flows from (used in) Operations		-662.586	-12.605.116
Interest paid	22	0	-6.986
Interest received	20	431.173	1.260.919
Income taxes refund (paid)	8	73.821	48.124
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-16.949	11.762.794
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	5	0	11.762.794
Purchase of Property, Plant, Equipment and Intangible Assets		-16.949	0
Purchase of property, plant and equipment	12	-16.949	0

Cash Outflows from Acquition of Investment Property		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-301.877
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	0
Repayments of borrowings		0	-301.877
Loan Repayments	11	0	-301.877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-174.541	157.858
Effect of exchange rate changes on cash and cash equivalents		218.301	-104.067
Net increase (decrease) in cash and cash equivalents		43.760	53.791
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	143.248	1.825.725
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	187.008	1.879.516



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Consolidated

						Equity						
					Equity attributable to owners of pa	rent [member]						
	Footnote Reference			Other Accumulated Comprehensive Income That	Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will E	Be Reclassified In Profit Or Loss		Retained Earnings			
		Issued Capital Share premiums or disco	ounts Effects of Combinations of Entities or Businesses Under Common Control	Gains/Losses on Revaluation and Re	emeasurement [member]			Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [member]	
				Increases (Decreases) on Revaluation of Property, Plant and Equipment	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		
itement of changes in equity [abstract]												
		73 000 000	35.703	100 001	c1 020	7 277 022		1 510 022	92.476.122	22 025 670 206	£ 125 172	206.125.1
		12.000.000 8.465	19.193	206.08:	01.830	1.511.033		1.519.622	82.416.132	33.935.679 206	.125.172	206.125.1
Adjustments Related to Required Changes in												
Adjustments Related to Voluntary Changes in												
Adjustments Related to Errors												
Other Restatements												
Restated Balances												
									33.935.679	-33.935.679	0	
					-59.890	-1.290.774				-1.000.557 -2	351.221	-2.351
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												
Transactions Increase (Decrease) through Share-Based Payment												
Transactions												
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												
Transactions with noncontrolling shareholders												
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												
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												
Accounting is Applied Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in												
Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied												
		72.000.000 8.485	35.793	268.883	3 1,940	6.086.259		1.519.822	116.411.811	-1.000.557 203	3.773.951	203.773
Equity at beginning of period		72.000.000 8.485	35.793 676.6	268.883	3 -49.543	11.796.075		2.497.919	115.433.714	51.761.474 262	.871.001	262.871
Adjustments Related to Accounting Policy Changes												
Accounting Policies												
Accounting Policies												
Adjustments Related to Errors Other Restatements												
Other Restatements Restated Balances												
Transfers									51.761.474	-51.761.474	0	
Total Comprehensive Income (Loss)					-5.333	4,458.911					5.623.010	6.623
Profit (loss)												
Other Comprehensive Income (Loss)												
Issue of equity		39.600.000 -8.485	35.793						-31.114.207	0	0	
Capital Decrease												
Capital Advance Effect of Merger or Liquidation or Division												
Effect of Merger or Liquidation or Division												
Effects of Business Combinations Under Common												
Effects of Business Combinations Under Common Control Advance Dividend Payments												
a	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) 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 Acquisition or Disposal of a Subsidiary 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 Bennoved 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 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	Statement of changes in equity (photonet) Equity as beginning of period Adjustments Related to Accounting Policy Changes Adjustments Related to Accounting Policy Changes in Adjustments Related to Required Changes in Adjustments Related to Errors Other Related Profiles Adjustments Related to Errors Other Related Related to Errors Total Comprehensive Income (Losa) Profit (Josa) Other Comprehensive Income (Losa) Front (Josa) Other Comprehensive Income (Losa) Filters of Mediser or Laudeston or Orinion Effects of Medger or Laudeston or Orinion Office of Profit (Josa) Ober Comprehensive Income (Losa) Filters of Mediser for University Income (Losa) Filters of Mediser Combinations Linder Common Control Advance (Inventory of Profit (Josa) Decrease through Other Distributions to Ownes Inscrease (Decrease) Procept Income (Josa) Incomes (Decrease) Procept Income (Josa) Incomes (Decrease) Procept Incomes (Josa) Acquisition or Disposal of a Sinal dary Transactions with onexonation (Josa) Incomes (Decrease) Procept Incomes (Josa) Acquisition or Disposal of a Sinal dary Transactions with onexonation (Josa) Incomes (Decrease) Procept Incomes (Josa) Incomes (Josa	Subment of changes in early (bullmed) Subment of changes in early (bullmed) Early to despire on parks of the change of changes Authorithment Feed on Sources of the Changes Authorithment Feed on Sources of the Changes Authorithment Feed on Sources of the Changes Authorithment Feed on Sources Authorithment Feed of the Sources Frest Model Other Comment Feed of the Sources Frest Model Frest Model Other Comment Feed of the Sources Frest Model Frest Mode	And (1900) A second of states in such glastics; Substantial data are substantial data are such glastics; Substantial data are s	Comment Comm	Part Part	Company Comp	Company Comp	Marie Mari	Part Part	Company Comp	Part Part

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Equity at end of period