Date and time of publication on KAP: 28.07.2022 19:54:13
https://www.kap.org.tr/en/Bildirim/1048866

KAMUYU AYDINLATMA PLATFORMU

TSKB GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

TSKB Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

TSKB Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2022 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 finansal tablolara 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Dikkat çekilen husus

Koronavirüs salgını sebebiyle etkilenen faaliyetler ile ilgili olarak Şirket'in açıklamalarının olduğu 26'no'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen sonucu etkilememektedir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Fatma Ebru Yücel, SMMM

Sorumlu Denetçi

28 Temmuz 2022

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	16.509.816	7.996.612
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables	7	1.542.463	2.022.945
Trade Receivables Due From Related Parties	7,22	0	468
Trade Receivables Due From Unrelated Parties	7	1.542.463	2.022.477
Receivables From Financial Sector Operations			0
Other Receivables		0	0
Other current assets	13	1.786.135	1.980.943
Other Current Assets Due From Unrelated Parties	13	1.786.135	1.980.943
SUB-TOTAL		**19.838.414**	**12.000.500**
Total current assets		**19.838.414**	**12.000.500**
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		0	0
Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	5	3.392.663	1.835.557
Investment property	8	729.303.000	729.303.000
Property, plant and equipment	9	556.846	261.613
Vehicles	9	0	0
Fixtures and fittings	9	556.846	261.613
Intangible assets and goodwill	10	23.593	26.649
Computer Softwares	10	23.593	26.649
Other intangible assets		0	0
Prepayments		0	0
Other Non-current Assets	13	137.970	137.970
Other Non-Current Assets Due From Related Parties	13	0	0
Other Non-Current Assets Due From Unrelated Parties	13	137.970	137.970
Total non-current assets		**733.414.072**	**731.564.789**
Total assets		**753.252.486**	**743.565.289**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	0	0
Current Borrowings From Related Parties	6,22	0	0
Current Borrowings From Unrelated Parties	6	0	0
Bank Loans	6	0	0
Current Portion of Non-current Borrowings	6	0	0
Current Portion of Non-current Borrowings from Related Parties	6,22	0	0
Bank Loans		0	0
Current Portion of Non-current Borrowings from Unrelated Parties	6	0	0
Bank Loans	6	0	0
Other Financial Liabilities		0	0
Trade Payables	7	3.336.580	2.222.864
Trade Payables to Related Parties	7,22	635.717	782.143
Trade Payables to Unrelated Parties	7	2.700.863	1.440.721
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0

Current provisions		533.455	454.546
Current provisions for employee benefits	12	522.925	454.546
Other current provisions	11	10.530	
Other Current Liabilities	13	970.345	263.467
Other Current Liabilities to Unrelated Parties		970.345	263.467
SUB-TOTAL		**4.840.380**	**2.940.877**
Total current liabilities		**4.840.380**	**2.940.877**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	0	0
Long Term Borrowings From Related Parties	6,22	0	0
Bank Loans		0	0
Long Term Borrowings From Unrelated Parties	6	0	0
Bank Loans		0	0
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	12	475.119	313.643
Non-current provisions for employee benefits	12	475.119	313.643
Other non-current liabilities	13	427.117	398.308
Other Non-current Liabilities to Unrelated Parties	13	427.117	398.308
Total non-current liabilities		**902.236**	**711.951**
Total liabilities		**5.742.616**	**3.652.828**
EQUITY			
Equity attributable to owners of parent		747.509.870	739.912.461
Issued capital	14	650.000.000	650.000.000
Share Premium (Discount)	14	1.135.855	1.135.855
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	14	61.077	61.077
Gains (Losses) on Revaluation and Remeasurement	14	61.077	61.077
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	61.077	61.077
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	14	152.670	152.670
Legal Reserves	14	152.670	152.670
Prior Years' Profits or Losses		88.562.860	-36.316.462
Current Period Net Profit Or Loss		7.597.408	124.879.321
Total equity		**747.509.870**	**739.912.461**
Total Liabilities and Equity		**753.252.486**	**743.565.289**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		19.743.717	12.788.763	9.979.718	6.535.407
Cost of sales		-9.710.810	-5.165.356	-5.333.235	-2.911.703
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		10.032.907	7.623.407	4.646.483	3.623.704
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
Fee, Premium, Commissions and Other Service Expenses		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		10.032.907	7.623.407	4.646.483	3.623.704
General Administrative Expenses		-4.299.263	-3.000.674	-2.339.827	-1.272.460
Marketing Expenses		-106.134	-76.248	-41.545	-35.906
Other Income from Operating Activities		639.444	548.735	186.650	139.296
Other Expenses from Operating Activities		-211.705	-53.282	-32.840	-14.407
PROFIT (LOSS) FROM OPERATING ACTIVITIES		6.055.249	5.041.938	2.418.921	2.440.227
Share of Profit (Loss) from Investments Accounted for Using Equity Method		1.557.105	65.202	1.271.459	79.494
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		7.612.354	5.107.140	3.690.380	2.519.721
Finance income		9.926	3.173	819	3.173
Finance costs		-24.872	-22.624.246	-12.803	-8.084.642
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		7.597.408	-17.513.933	3.678.396	-5.561.748
Tax (Expense) Income, Continuing Operations		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		7.597.408	-17.513.933	3.678.396	-5.561.748
PROFIT (LOSS)		7.597.408	-17.513.933	3.678.396	-5.561.748
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		7.597.408	-17.513.933	3.678.396	-5.561.748
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Other Comprehensive Income					
PROFIT (LOSS)		7.597.408	-17.513.933	3.678.396	-5.561.748
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**7.597.408**	**-17.513.933**	**3.678.396**	**-5.561.748**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		7.597.408	-17.513.933	3.678.396	-5.561.748

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**8.967.037**	**5.031.676**
Profit (Loss)		7.597.408	-17.513.933
Profit (Loss) from Continuing Operations		7.597.408	-17.513.933
Adjustments to Reconcile Profit (Loss)		**-1.783.750**	**22.733.856**
Adjustments for depreciation and amortisation expense	9,10	84.978	43.428
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties	8,18	0	0
Adjustments for provisions		930.270	481.417
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12,16	529.855	82.678
Adjustments for (Reversal of) General Provisions		43.175	-23.510
Adjustments for (Reversal of) Other Provisions	7,16	357.240	422.249
Adjustments for Interest (Income) Expenses		-1.065.993	22.267.953
Adjustments for Interest Income	15,19	-1.090.865	-356.293
Adjustments for interest expense	19	24.872	22.624.246
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	5	-1.557.105	-65.202
Adjustments for undistributed profits of associates		-1.557.105	-65.202
Other adjustments for non-cash items		-175.900	6.260
Adjustments for losses (gains) on disposal of non-current assets		0	0
Changes in Working Capital		**2.068.659**	**-365.254**
Adjustments for decrease (increase) in trade accounts receivable		123.242	-732.301
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		123.242	-732.301
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	0
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable	7	1.113.716	-173.907
Increase (Decrease) in Trade Accounts Payables to Related Parties		-146.426	-364.152
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.260.142	190.245
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		0	0
Other Adjustments for Other Increase (Decrease) in Working Capital		831.701	540.954
Decrease (Increase) in Other Assets Related with Operations		407.223	497.491
Increase (Decrease) in Other Payables Related with Operations		424.478	43.463
Cash Flows from (used in) Operations		**7.882.317**	**4.854.669**
Interest received		1.087.853	356.737
Payments Related with Provisions for Employee Benefits	12	-3.133	-179.730
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-377.155**	**-885.345**
Proceeds from sales of property, plant, equipment and intangible assets		0	909
Proceeds from sales of property, plant and equipment	9	0	909
Purchase of Property, Plant, Equipment and Intangible Assets		-377.155	-41.965
Purchase of property, plant and equipment	9	-377.155	-41.235
Purchase of intangible assets	10	0	-730
Cash Inflows from Sale of Investment Property	8	0	
Cash Outflows from Acquition of Investment Property	8	0	-844.289
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**-8.743.411**

Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	111.242.452
Proceeds from Loans		0	111.242.452
Repayments of borrowings		0	-97.361.617
Loan Repayments		0	-97.361.617
Interest paid		0	-22.624.246
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.589.882	-4.597.080
Effect of exchange rate changes on cash and cash equivalents		-36.515	-67.273
Net increase (decrease) in cash and cash equivalents		8.553.367	-4.664.353
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**8.032.693**	**8.333.788**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**16.586.060**	**3.669.435**

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	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 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**500.000.000**	**863.626**	**-61.120**	**-61.120**			**152.670**	**9.464.761**	**-45.781.223**	**464.638.714**		**464.638.714**
	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									-45.781.223	45.781.223	0		0
	Total Comprehensive Income (Loss)				0	0					-17.513.933	-17.513.933		-17.513.933
	Profit (loss)													0
	Other Comprehensive Income (Loss)										-17.513.933	-17.513.933		-17.513.933
	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
	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
	Equity at end of period	14	**500.000.000**	**863.626**	**-61.120**	**-61.120**			**152.670**	**-36.316.462**	**-17.513.933**	**447.124.781**		**447.124.781**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**650.000.000**	**1.135.855**	**61.077**	**61.077**			**152.670**	**-36.316.462**	**124.879.321**	**739.912.462**		**739.912.462**
	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									124.879.322	-124.879.322	0		
	Total Comprehensive Income (Loss)										7.597.408	7.597.408		7.597.408
	Profit (loss)													
	Other Comprehensive Income (Loss)										7.597.408	7.597.408		7.597.408
	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													

Current Period 01.01.2022 - 30.06.2022														
	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	14	**650.000.000**	**1.135.855**	**61.077**	**61.077**			**152.670**	**88.562.860**	**7.597.408**	**747.509.870**		**747.509.870**