



## KAMUYU AYDINLATMA PLATFORMU

# YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2022 - 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 30.09.2022	Previous Period 31.12.2021
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	1.425.026	888.004
Trade Receivables	9	581.644.138	145.512.204
Trade Receivables Due From Related Parties	36	513.482.504	90.816.671
Trade Receivables Due From Unrelated Parties	9	68.161.634	54.695.533
Other Receivables		749.227	36.621.112
Other Receivables Due From Related Parties	10	0	36.520.838
Other Receivables Due From Unrelated Parties	10	749.227	100.274
Inventories	12	1.010.137.210	1.100.985.539
Prepayments	13	12.642.437	0
Other current assets	24	2.365.661	1.494.549
<b>SUB-TOTAL</b>		<b>1.608.963.699</b>	<b>1.285.501.408</b>
<b>Total current assets</b>		<b>1.608.963.699</b>	<b>1.285.501.408</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	6	323.537.554	323.537.554
Trade Receivables		6.460.483	7.468.631
Trade Receivables Due From Unrelated Parties	9	6.460.483	7.468.631
Other Receivables		16.307.171	315.377
Other Receivables Due From Related Parties	36	15.784.000	0
Other Receivables Due From Unrelated Parties	10	523.171	315.377
Investments accounted for using equity method		105.632.755	167.400.020
Investment property		450.908.311	311.204.732
Property, plant and equipment	16	41.008	42.222
Intangible assets and goodwill	17	0	960
Prepayments	13	3.870.593	21.894.279
<b>Total non-current assets</b>		<b>906.757.875</b>	<b>831.863.775</b>
<b>Total assets</b>		<b>2.515.721.574</b>	<b>2.117.365.183</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	7	188.542.662	195.543.770
Current Portion of Non-current Borrowings	7	392.045.581	307.758.237
Trade Payables		913.404.979	478.255.354
Trade Payables to Related Parties	9	467.133.039	461.038.265
Trade Payables to Unrelated Parties	9	446.271.940	17.217.089
Employee Benefit Obligations		325.328	2.915.247
Other Payables		240.510.266	146.582.706
Other Payables to Related Parties	10	200.250.362	104.066.804
Other Payables to Unrelated Parties	10	40.259.904	42.515.902
Liabilities Due to Investments Accounted for Using Equity Method		288.586	288.586
Deferred Income Other Than Contract Liabilities		67.857.196	0
Deferred Income Other Than Contract Liabilities From Related Parties	13	60.000.000	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	7.857.196	0
Current provisions		110.400.728	117.261.712
Current provisions for employee benefits	20	308.391	296.492
Insurance Technical Reserves	20	110.092.337	116.965.220
<b>SUB-TOTAL</b>		<b>1.913.375.326</b>	<b>1.248.605.612</b>
<b>Total current liabilities</b>		<b>1.913.375.326</b>	<b>1.248.605.612</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	7	278.455.890	259.207.189
Other Payables		5.428.621	5.845.956
Other Payables to Unrelated parties	10	5.428.621	5.845.956
Deferred Income Other Than Contract Liabilities		819.149.469	840.950.619
Deferred Income Other Than Contract Liabilities From Related Parties	36	0	99.718.161
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	819.149.469	741.232.458

Non-current provisions		503.082	407.205
Non-current provisions for employee benefits	22	503.082	407.205
<b>Total non-current liabilities</b>		<b>1.103.537.062</b>	<b>1.106.410.969</b>
<b>Total liabilities</b>		<b>3.016.912.388</b>	<b>2.355.016.581</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		-501.190.814	-237.651.398
Issued capital	25	235.115.706	235.115.706
Treasury Shares (-)		-3.279.031	-3.279.031
Share Premium (Discount)	25	2.576	2.576
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	25	70.223	70.223
Gains (Losses) on Revaluation and Remeasurement		70.223	70.223
Gains (Losses) on Remeasurements of Defined Benefit Plans		70.223	70.223
Prior Years' Profits or Losses	25	-469.560.872	-341.413.078
Current Period Net Profit Or Loss		-263.539.416	-128.147.794
<b>Total equity</b>		<b>-501.190.814</b>	<b>-237.651.398</b>
<b>Total Liabilities and Equity</b>		<b>2.515.721.574</b>	<b>2.117.365.183</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021	Current Period 3 Months 01.07.2022 - 30.09.2022	Previous Period 3 Months 01.07.2021 - 30.09.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue		297.491.352	55.064.784	275.983.093	888.229
Cost of sales		-271.870.351	-33.302.966	-259.187.897	0
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>25.621.001</b>	<b>21.761.818</b>	<b>16.795.196</b>	<b>888.229</b>
<b>GROSS PROFIT (LOSS)</b>		<b>25.621.001</b>	<b>21.761.818</b>	<b>16.795.196</b>	<b>888.229</b>
General Administrative Expenses	28	-52.173.833	-21.426.161	-15.784.770	-1.663.474
Marketing Expenses		-280.236	-192.192	-280.236	-78.388
Other Income from Operating Activities	29	68.703.798	46.325.530	31.325.401	38.268.428
Other Expenses from Operating Activities	29	-158.415.988	-76.422.883	-58.512.444	-11.408.743
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>-116.545.258</b>	<b>-29.953.888</b>	<b>-26.456.853</b>	<b>26.006.052</b>
Share of Profit (Loss) from Investments Accounted for Using Equity Method	32	-61.767.265	-76.616.823	-28.506.697	-6.397.440
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>-178.312.523</b>	<b>-106.570.711</b>	<b>-54.963.550</b>	<b>19.608.612</b>
Finance income	31	0	2.055.071	0	0
Finance costs	31	-85.226.893	-80.345.150	-26.459.966	-17.239.711
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>-263.539.416</b>	<b>-184.860.790</b>	<b>-81.423.516</b>	<b>2.368.901</b>
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>-263.539.416</b>	<b>-184.860.790</b>	<b>-81.423.516</b>	<b>2.368.901</b>
<b>PROFIT (LOSS)</b>		<b>-263.539.416</b>	<b>-184.860.790</b>	<b>-81.423.516</b>	<b>2.368.901</b>
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-263.539.416	-184.860.790	-81.423.516	2.368.901
<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>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	35	-1,12090000	-0,79000000	-0,34630000	0,01000000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>0</b>			
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-263.539.416</b>	<b>-184.860.790</b>	<b>-81.423.516</b>	<b>2.368.901</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-263.539.416	-184.860.790	-81.423.516	2.368.901

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-263.539.416	-184.860.790
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	28	2.174	134.587
Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	0	4.017.311
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	4.017.311
Adjustments for provisions	20-22	-6.765.107	26.664.120
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22	107.776	260.147
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	12.655.694
Adjustments for (Reversal of) Other Provisions	20	-6.872.883	13.748.279
Adjustments for Interest (Income) Expenses		0	79.011.248
Adjustments for Interest Income	31	0	-2.055.071
Adjustments for interest expense	31	0	80.829.133
Deferred Financial Expense from Credit Purchases		0	-256.073
Unearned Financial Income from Credit Sales		0	493.259
Adjustments for unrealised foreign exchange losses (gains)		0	37.714.167
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	32	61.767.265	-58.875.756
Adjustments for losses (gains) on disposal of non-current assets	29	0	1.167.004
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	9	-435.123.786	-7.948.407
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	19.880.091	-4.022.576
Adjustments for decrease (increase) in inventories	12	90.848.329	-110.969.724
Decrease (Increase) in Prepaid Expenses	13	5.381.249	236.421.328
Adjustments for increase (decrease) in trade accounts payable	9	435.149.625	69.960.908
Increase (Decrease) in Employee Benefit Liabilities	18	-2.589.919	-76.359
Adjustments for increase (decrease) in other operating payables	10-36	93.510.225	70.491.510
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	46.056.046	-12.075.751
Other Adjustments for Other Increase (Decrease) in Working Capital	12-24	-871.112	23.113.374
<b>Cash Flows from (used in) Operations</b>			
Payments Related with Provisions for Employee Benefits		0	-220.114
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Inflows from Sale of Investment Property		0	141.394.013
Cash Outflows from Acquisition of Investment Property		-139.703.579	0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from borrowings	7	99.260.190	163.949.220
Repayments of borrowings		-2.725.253	-395.776.976
Interest paid	31	0	-79.745.521
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		537.022	-533.184
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
	5	888.004	990.047
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	5	1.425.026	456.863



# 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	Treasury Shares	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		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											
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
Equity at beginning of period	25	235.115.706	-3.279.031	2.576	70.223			-224.727.776	-195.223.069	-188.041.371	-188.041.371
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	25							-195.223.069	195.223.069	0	0
Total Comprehensive Income (Loss)									-184.860.790	-184.860.790	-184.860.790
Profit (loss)									-184.860.790	-184.860.790	-184.860.790
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	25	235.115.706	-3.279.031	2.576	70.223			-419.950.845	-184.860.790	-372.902.161	-372.902.161
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
Equity at beginning of period	25	235.115.706	-3.279.031	2.576	70.223			-341.413.078	-128.147.794	-237.651.398	-237.651.398
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	25							-128.147.794	128.147.794	0	0
Total Comprehensive Income (Loss)											
Profit (loss)	25								-263.539.416	-263.539.416	-263.539.416
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  
01.01.2021 - 30.09.2021

Current Period 01.01.2022 - 30.09.2022												
	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											
	<b>Equity at end of period</b>	25	235.115.706	-3.279.031	2.576	70.223				-469.560.872	-263.530.416	-501.190.814