



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Consolidated
2022 - 3. 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 30.09.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	1.516.068	944.074
Trade Receivables		649.902.542	167.998.678
Trade Receivables Due From Related Parties	35	562.104.001	93.097.489
Trade Receivables Due From Unrelated Parties	9	87.798.541	74.901.189
Other Receivables		786.320	23.357.352
Other Receivables Due From Related Parties		0	23.257.078
Other Receivables Due From Unrelated Parties		786.320	100.274
Inventories	12	1.120.576.380	1.258.413.552
Prepayments	13	13.507.229	6.259.704
Current Tax Assets	23	235	235
Other current assets	24	11.964.823	13.724.313
SUB-TOTAL		1.798.253.597	1.470.697.908
Total current assets		1.798.253.597	1.470.697.908
NON-CURRENT ASSETS			
Trade Receivables	9	6.460.483	7.468.631
Trade Receivables Due From Unrelated Parties		6.460.483	7.468.631
Other Receivables	10	523.171	324.218
Other Receivables Due From Unrelated Parties		523.171	324.218
Investments accounted for using equity method	14	105.632.755	167.400.020
Investment property	15	491.502.685	351.799.106
Property, plant and equipment	16	51.037	55.121
Intangible assets and goodwill		333	1.356
Other intangible assets	17	333	1.356
Prepayments		147.289.669	56.677.355
Deferred Tax Asset	33	4.124.885	0
Total non-current assets		755.585.018	583.725.807
Total assets		2.553.838.615	2.054.423.715
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	230.402.382	210.749.513
Current Portion of Non-current Borrowings	7	395.115.070	311.639.042
Trade Payables		927.593.358	480.935.658
Trade Payables to Related Parties	35	467.717.548	461.041.323
Trade Payables to Unrelated Parties	9	459.875.810	19.894.335
Employee Benefit Obligations	18	5.474.238	5.310.880
Other Payables		289.851.554	248.472.765
Other Payables to Related Parties	35	223.442.829	177.748.616
Other Payables to Unrelated Parties	10	66.408.725	70.724.149
Liabilities Due to Investments Accounted for Using Equity Method	14	288.586	288.586
Deferred Income Other Than Contract Liabilities		91.158.263	0
Deferred Income Other Than Contract Liabilities From Related Parties		60.000.000	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	31.158.263	0
Current provisions		119.552.585	133.212.244
Current provisions for employee benefits	20	367.562	318.926
Other current provisions	20	119.185.023	132.893.318
SUB-TOTAL		2.059.436.036	1.390.608.688
Total current liabilities		2.059.436.036	1.390.608.688
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	278.455.890	281.668.912
Other Payables		6.963.509	6.300.573
Other Payables to Unrelated parties	10	6.963.509	6.300.573
Deferred Income Other Than Contract Liabilities	13	937.173.252	859.288.240
Non-current provisions	22	584.836	429.028
Non-current provisions for employee benefits		584.836	429.028
Deferred Tax Liabilities	33	5.394.923	5.165.060

Total non-current liabilities		1.228.572.410	1.152.851.813
Total liabilities		3.288.008.446	2.543.460.501
EQUITY			
Equity attributable to owners of parent		-735.525.964	-489.021.635
Issued capital	25	235.115.706	235.115.706
Treasury Shares (-)	25	-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		70.223	70.223
Gains (Losses) on Revaluation and Remeasurement		70.223	70.223
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	70.223	70.223
Prior Years' Profits or Losses	25	-720.931.109	-559.009.363
Current Period Net Profit Or Loss	25	-246.504.329	-161.921.746
Non-controlling interests		1.356.133	-15.151
Total equity		-734.169.831	-489.036.786
Total Liabilities and Equity		2.553.838.615	2.054.423.715

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	26	410.742.617	55.674.372	303.880.848	1.101.229
Cost of sales	26	-332.635.121	-33.302.966	-263.464.259	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		78.107.496	22.371.406	40.416.589	1.101.229
GROSS PROFIT (LOSS)		78.107.496	22.371.406	40.416.589	1.101.229
General Administrative Expenses	28	-62.302.543	-24.907.137	-24.870.154	-2.319.627
Marketing Expenses	28	-401.197	-1.091.390	-289.193	-646.044
Other Income from Operating Activities	29	68.897.104	52.474.823	31.325.401	44.290.668
Other Expenses from Operating Activities	29	-177.753.168	-86.767.137	-57.804.622	-13.655.569
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-93.452.308	-37.919.435	-11.221.979	28.770.657
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	-61.767.265	-76.616.823	-28.506.697	-6.397.440
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-155.219.573	-114.536.258	-39.728.676	22.373.217
Finance income	31	0	2.055.071	0	0
Finance costs	31	-93.808.494	-90.525.375	-24.344.577	-20.289.494
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-249.028.067	-203.006.562	-64.073.253	2.083.723
Tax (Expense) Income, Continuing Operations	34	3.895.022	2.831.956	-325.020	184.295
Deferred Tax (Expense) Income	33	3.895.022	2.831.956	-325.020	184.295
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-245.133.045	-200.174.606	-64.398.273	2.268.018
PROFIT (LOSS)	34	-245.133.045	-200.174.606	-64.398.273	2.268.018
Profit (loss), attributable to [abstract]					
Non-controlling Interests	25	1.371.284	-1.320.817	1.215.266	-8.702
Owners of Parent	25	-246.504.329	-198.853.789	-65.613.539	2.276.720
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	34	-1,04840000	-0,84580000	-0,27910000	0,00970000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
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			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-245.133.045	-200.174.606	-64.398.273	2.268.018
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-245.133.045	-200.174.606	-64.398.273	2.268.018

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-99.343.881	180.380.899
Profit (Loss)		-245.133.045	-200.174.606
Adjustments to Reconcile Profit (Loss)		138.181.993	102.459.905
Adjustments for depreciation and amortisation expense	16	5.107	211.457
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	9.428.933
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables			9.428.933
Adjustments for provisions		-13.503.851	27.458.505
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21-22	204.444	265.565
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	20	0	12.655.694
Adjustments for (Reversal of) Other Provisions	20	-13.708.295	14.537.246
Adjustments for Interest (Income) Expenses	31	93.808.494	88.187.551
Adjustments for Interest Income		0	90.005.436
Adjustments for interest expense	31	93.808.494	-2.055.071
Deferred Financial Expense from Credit Purchases			-256.073
Unearned Financial Income from Credit Sales			493.259
Adjustments for unrealised foreign exchange losses (gains)		0	37.714.167
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	4-14	61.767.265	-58.875.756
Adjustments for Tax (Income) Expenses		-3.895.022	-2.831.956
Adjustments for losses (gains) on disposal of non-current assets		0	1.167.004
Changes in Working Capital		101.415.665	278.315.714
Adjustments for decrease (increase) in trade accounts receivable	36	-480.895.716	69.184.405
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	22.372.079	-8.694.926
Adjustments for decrease (increase) in inventories		-1.866.407	-116.449.754
Decrease (Increase) in Prepaid Expenses		-97.859.839	241.492.643
Adjustments for increase (decrease) in trade accounts payable		446.657.700	78.481.480
Increase (Decrease) in Employee Benefit Liabilities		163.358	2.120.430
Adjustments for increase (decrease) in other operating payables		42.041.725	2.507.887
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	18-22	169.043.275	-13.354.531
Other Adjustments for Other Increase (Decrease) in Working Capital	13	1.759.490	23.028.080
Decrease (Increase) in Other Assets Related with Operations	24	1.759.490	
Cash Flows from (used in) Operations		-5.535.387	180.601.013
Interest paid		-93.808.494	0
Payments Related with Provisions for Employee Benefits		0	-220.114
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	141.394.013
Cash Inflows from Sale of Investment Property		0	141.394.013
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		99.915.875	-322.912.163
Proceeds from borrowings		106.104.157	187.506.435
Repayments of borrowings		-6.188.282	-421.720.691
Interest paid		0	-88.697.907
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		571.994	-1.137.251
Net increase (decrease) in cash and cash equivalents		571.994	-1.137.251
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	944.074	1.854.633
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	1.516.068	717.382

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

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]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss				
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	25	235.115.706	-3.279.031	2.576	70.223				-174.695.823	-116.563.051	-59.349.400	29.109.192	-30.240.208
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									-116.563.051	116.563.051	0	0	0
Total Comprehensive Income (Loss)										-195.467.359	-195.467.359		-195.467.359
Profit (loss)										-195.467.359	-195.467.359		-195.467.359
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				-291.258.874	-195.467.359	-254.816.759	29.109.192	-225.707.567
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	25	235.115.706	-3.279.031	2.576	70.223				-559.009.363	-161.921.746	-489.021.635	-15.151	-489.036.786
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									-161.921.746	161.921.746	0	0	0
Total Comprehensive Income (Loss)										-246.504.329	-246.504.329	1.371.284	-245.133.045
Profit (loss)										-246.504.329	-246.504.329	1.371.284	-245.133.045
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												
	Equity at end of period	25	235.115.706	-3.279.031	2.576	70.223				-720.931.109	-246.504.329	-735.525.964	1.356.133 -734.169.831