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KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2023 - 1. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	509.455	472.638
Trade Receivables	9	409.293.203	447.577.175
Trade Receivables Due From Related Parties	35	370.150.195	401.930.982
Trade Receivables Due From Unrelated Parties	9	39.143.008	45.646.193
Other Receivables		24.377.860	24.429.049
Other Receivables Due From Related Parties	35	24.284.956	24.284.956
Other Receivables Due From Unrelated Parties	10	92.904	144.093
Inventories	12	971.204.213	971.172.147
Prepayments	13	22.669.487	3.402.325
Other current assets	24	1.102.104	325.422
SUB-TOTAL		**1.429.156.322**	**1.447.378.756**
Total current assets		**1.429.156.322**	**1.447.378.756**
NON-CURRENT ASSETS			
Financial Investments	6	360.087.554	360.087.554
Trade Receivables		12.061.971	16.548.422
Trade Receivables Due From Unrelated Parties	9	12.061.971	16.548.422
Other Receivables		523.171	523.171
Other Receivables Due From Unrelated Parties	10	523.171	523.171
Investments accounted for using equity method	14	1.526.216.497	1.488.573.592
Investment property	15	1.281.232.761	1.281.232.761
Property, plant and equipment	16	38.950	39.862
Intangible assets and goodwill	17	0	0
Prepayments	13	49.438.072	49.438.072
Total non-current assets		**3.229.598.976**	**3.196.443.434**
Total assets		**4.658.755.298**	**4.643.822.190**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	221.675.593	216.044.376
Current Portion of Non-current Borrowings	7	424.036.329	413.327.653
Trade Payables		924.240.788	911.267.479
Trade Payables to Related Parties	9	442.135.709	440.824.996
Trade Payables to Unrelated Parties	9	482.105.079	470.442.483
Employee Benefit Obligations	18	7.282.622	343.230
Other Payables		320.539.263	330.006.928
Other Payables to Related Parties	10	296.197.090	296.197.090
Other Payables to Unrelated Parties	10	24.342.173	33.809.838
Liabilites Due to Investments Accounted for Using Equity Method	14	288.586	288.586
Deferred Income Other Than Contract Liabilities		62.343.274	62.384.366
Deferred Income Other Than Contract Liabilities From Related Parties	13	60.000.000	60.000.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	2.343.274	2.384.366
Current provisions		205.845.212	205.768.504
Current provisions for employee benefits	20	432.582	355.874
Other current provisions	20	205.412.630	205.412.630
Other Current Liabilities	24	13.093.198	15.312.917
SUB-TOTAL		**2.179.344.865**	**2.154.744.039**
Total current liabilities		**2.179.344.865**	**2.154.744.039**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	154.810.332	162.694.251
Other Payables		0	3.340.514
Other Payables to Unrelated parties	10	0	3.340.514
Deferred Income Other Than Contract Liabilities		675.584.095	676.917.128
Deferred Income Other Than Contract Liabilities From Related Parties	13,35	5.278.000	5.278.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	670.306.095	671.639.128

Non-current provisions		1.165.946	1.007.099
Non-current provisions for employee benefits	22	1.165.946	1.007.099
Total non-current liabilities		**831.560.373**	**843.958.992**
Total liabilities		**3.010.905.238**	**2.998.703.031**
EQUITY			
Equity attributable to owners of parent		1.647.850.060	1.645.119.159
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		-429.491	-429.491
Gains (Losses) on Revaluation and Remeasurement		-429.491	-429.491
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-429.491	-429.491
Prior Years' Profits or Losses	25	1.413.709.399	-469.560.872
Current Period Net Profit Or Loss		2.730.901	1.883.270.271
Total equity		**1.647.850.060**	**1.645.119.159**
Total Liabilities and Equity		**4.658.755.298**	**4.643.822.190**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	26	3.195.625	22.331.042
Cost of sales	26	0	-2.037.725
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.195.625	20.293.317
GROSS PROFIT (LOSS)		3.195.625	20.293.317
General Administrative Expenses	28	-4.769.414	-2.473.339
Marketing Expenses	28	0	-4.311
Other Income from Operating Activities	29	24.938.449	970.083
Other Expenses from Operating Activities	29	-42.141.027	-54.237.654
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-18.776.367	-35.451.904
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	37.642.905	-2.268.444
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.866.538	-37.720.348
Finance income	31	0	0
Finance costs	31	-16.084.449	-864.345
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.782.089	-38.584.693
Tax (Expense) Income, Continuing Operations		-51.188	0
Current Period Tax (Expense) Income		-51.188	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.730.901	-38.584.693
PROFIT (LOSS)		2.730.901	-38.584.693
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		2.730.901	-38.584.693
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)	35	0,01160000	0,16410000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**2.730.901**	**-38.584.693**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		2.730.901	-38.584.693

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**7.665.292**	**73.057.015**
Profit (Loss)		2.730.901	-38.584.693
Adjustments to Reconcile Profit (Loss)		**-14.532.115**	**-4.425.028**
Adjustments for depreciation and amortisation expense	28	912	3.487
Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	3.715.869	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		3.715.869	0
Adjustments for provisions	20,22	235.555	-6.696.959
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22	235.555	175.924
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	-6.872.883
Adjustments for Interest (Income) Expenses		19.158.454	0
Adjustments for interest expense	31	16.084.449	0
Deferred Financial Expense from Credit Purchases		-12.268.438	0
Unearned Financial Income from Credit Sales		15.342.443	0
Adjustments for fair value losses (gains)		-37.642.905	0
Adjustments for Tax (Income) Expenses		0	2.268.444
Changes in Working Capital		**19.466.506**	**116.066.736**
Adjustments for decrease (increase) in trade accounts receivable	9	26.005.940	-67.445.231
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	-2.242.640	36.290.598
Adjustments for decrease (increase) in inventories	12	-32.066	56.789.732
Decrease (Increase) in Prepaid Expenses	13	-19.267.162	-31.954.264
Adjustments for increase (decrease) in trade accounts payable	9	25.241.747	111.331.080
Increase (Decrease) in Employee Benefit Liabilities	18	6.939.392	-2.542.679
Adjustments for increase (decrease) in other operating payables	10,36	-12.808.179	-36.437.249
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	-1.374.125	52.110.348
Other Adjustments for Other Increase (Decrease) in Working Capital	12,24	-2.996.401	-2.075.599
Cash Flows from (used in) Operations		**7.665.292**	**73.057.015**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**-88.198.788**
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Purchase of property, plant and equipment	17	0	0
Cash Inflows from Sale of Investment Property	15	0	0
Cash Outflows from Acquition of Investment Property	15	0	-88.198.788
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-7.628.475**	**14.592.404**
Proceeds from borrowings	7	8.455.974	17.038.044
Repayments of borrowings		0	-2.445.640
Loan Repayments		0	-2.445.640
Interest paid	31	-16.084.449	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		36.817	-549.369
Net increase (decrease) in cash and cash equivalents		36.817	-549.369
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**472.638**	**888.004**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**509.455**	**338.635**

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							
Previous Period 01.01.2022 - 31.03.2022	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**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												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								-128.147.794	128.147.794	0		0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									-38.584.693	-38.584.693		-38.584.693
	Other Comprehensive Income (Loss)												0
	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		**235.115.706**	**-3.279.031**	**2.576**	**70.223**			**-469.560.872**	**-38.584.693**	**-276.236.091**		**-276.236.091**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**235.115.706**	**-3.279.031**	**2.576**	**-429.491**			**-469.560.872**	**1.883.270.271**	**1.645.119.159**		**1.645.119.159**
	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								1.883.270.271	-1.883.270.271	0		0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									2.730.901	2.730.901		2.730.901
	Other Comprehensive Income (Loss)												0
	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												

Current Period													0
01.01.2023 - 31.03.2023	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		**235.115.706**	**-3.279.031**	**2.576**	**-429.491**			**1.413.709.399**	**2.730.901**	**1.647.850.060**		**1.647.850.060**