



## KAMUYU AYDINLATMA PLATFORMU

# YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2023 - 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 30.09.2023	Previous Period 31.12.2022
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	681.399	472.638
Trade Receivables	9	314.672.139	447.577.175
Trade Receivables Due From Related Parties	35	244.481.619	401.930.982
Trade Receivables Due From Unrelated Parties	9	70.190.520	45.646.193
Other Receivables		144.092	24.429.049
Other Receivables Due From Related Parties	35	0	24.284.956
Other Receivables Due From Unrelated Parties	10	144.092	144.093
Inventories	12	970.910.587	971.172.147
Prepayments	13	119.253.381	3.402.325
Other current assets	24	2.295.716	325.422
<b>SUB-TOTAL</b>		<b>1.407.957.314</b>	<b>1.447.378.756</b>
<b>Total current assets</b>		<b>1.407.957.314</b>	<b>1.447.378.756</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	6	360.087.554	360.087.554
Trade Receivables		2.741.730	16.548.422
Trade Receivables Due From Unrelated Parties	9	2.741.730	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	1.416.366.679	1.488.573.592
Investment property	15	1.281.232.761	1.281.232.761
Property, plant and equipment	16	37.359	39.862
Intangible assets and goodwill		0	0
Prepayments	13	46.667.319	49.438.072
<b>Total non-current assets</b>		<b>3.107.656.573</b>	<b>3.196.443.434</b>
<b>Total assets</b>		<b>4.515.613.887</b>	<b>4.643.822.190</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	7	230.704.251	216.044.376
Current Portion of Non-current Borrowings	7	498.381.444	413.327.653
Trade Payables		798.474.170	911.267.479
Trade Payables to Related Parties	35	299.865.640	440.824.996
Trade Payables to Unrelated Parties	9	498.608.530	470.442.483
Employee Benefit Obligations	18	4.322.646	343.230
Other Payables		372.807.975	330.006.928
Other Payables to Related Parties	35	356.197.090	296.197.090
Other Payables to Unrelated Parties	10	16.610.885	33.809.838
Liabilities Due to Investments Accounted for Using Equity Method	14	288.586	288.586
Deferred Income Other Than Contract Liabilities		63.702.943	62.384.366
Deferred Income Other Than Contract Liabilities From Related Parties	35	60.000.000	60.000.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	3.702.943	2.384.366
Current provisions		205.977.250	205.768.504
Current provisions for employee benefits	20	564.620	355.874
Other current provisions	20	205.412.630	205.412.630
Other Current Liabilities	24	16.228.900	15.312.917
<b>SUB-TOTAL</b>		<b>2.190.888.165</b>	<b>2.154.744.039</b>
<b>Total current liabilities</b>		<b>2.190.888.165</b>	<b>2.154.744.039</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	7	154.810.332	162.694.251
Other Payables		38.232.328	3.340.514
Other Payables to Unrelated parties	10	38.232.328	3.340.514
Deferred Income Other Than Contract Liabilities		667.388.870	676.917.128
Deferred Income Other Than Contract Liabilities From Related Parties	35	5.278.000	5.278.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	662.110.870	671.639.128

Non-current provisions		1.408.472	1.007.099
Non-current provisions for employee benefits	22	1.408.472	1.007.099
<b>Total non-current liabilities</b>		<b>861.840.002</b>	<b>843.958.992</b>
<b>Total liabilities</b>		<b>3.052.728.167</b>	<b>2.998.703.031</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		1.462.885.720	1.645.119.159
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		-76.493	-429.491
Gains (Losses) on Revaluation and Remeasurement		-76.493	-429.491
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-76.493	-429.491
Prior Years' Profits or Losses	25	1.413.709.399	-469.560.872
Current Period Net Profit Or Loss		-182.586.437	1.883.270.271
<b>Total equity</b>	25	<b>1.462.885.720</b>	<b>1.645.119.159</b>
<b>Total Liabilities and Equity</b>		<b>4.515.613.887</b>	<b>4.643.822.190</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	26	14.621.065	297.491.352	4.883.996	275.983.093
Cost of sales	26	-824.569	-271.870.351	0	-259.187.897
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.796.496	25.621.001	4.883.996	16.795.196
GROSS PROFIT (LOSS)		13.796.496	25.621.001	4.883.996	16.795.196
General Administrative Expenses	28	-37.644.116	-52.173.833	-5.792.254	-15.784.770
Marketing Expenses	28	0	-280.236	0	-280.236
Other Income from Operating Activities	29	14.701.132	68.703.798	2.590.918	31.325.401
Other Expenses from Operating Activities	29	-64.281.182	-158.415.988	6.944.465	-58.512.444
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-73.427.670	-116.545.258	8.627.125	-26.456.853
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	-72.206.913	-61.767.265	-97.271.641	-28.506.697
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-145.634.583	-178.312.523	-88.644.516	-54.963.550
Finance income	31	117.221.465	0	97.849.919	0
Finance costs	31	-154.173.319	-85.226.893	-126.064.563	-26.459.966
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-182.586.437	-263.539.416	-116.859.160	-81.423.516
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-182.586.437	-263.539.416	-116.859.160	-81.423.516
PROFIT (LOSS)		-182.586.437	-263.539.416	-116.859.160	-81.423.516
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-182.586.437	-263.539.416	-116.859.160	-81.423.516
<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>	34	-0,77660000	-1,12090000	-0,49700000	-0,34630000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		352.998	0	-2.285	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		352.998	0	-2.285	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>352.998</b>	<b>0</b>	<b>-2.285</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-182.233.439</b>	<b>-263.539.416</b>	<b>-116.861.445</b>	<b>-81.423.516</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-182.233.439	-263.539.416	-116.861.445	-81.423.516

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>62.552.333</b>	<b>43.705.664</b>
Profit (Loss)		-182.586.437	-263.539.416
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>113.951.798</b>	<b>-31.661.942</b>
Adjustments for depreciation and amortisation expense	16	2.503	2.174
Adjustments for Impairment Loss (Reversal of Impairment Loss)	10	2.174.939	-1.634.784
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		2.174.939	-1.634.784
Adjustments for provisions	20,22	610.119	-6.765.107
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22	610.119	107.776
Adjustments for (Reversal of) Other Provisions	20	0	-6.872.883
Adjustments for Interest (Income) Expenses		38.957.324	-85.031.490
Adjustments for Interest Income	31	-117.221.465	0
Adjustments for interest expense	31	154.173.319	-85.031.490
Deferred Financial Expense from Credit Purchases	9	-474.218	0
Unearned Financial Income from Credit Sales	9	2.479.688	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	14	72.206.913	61.767.265
<b>Changes in Working Capital</b>		<b>131.186.972</b>	<b>338.907.022</b>
Adjustments for decrease (increase) in trade accounts receivable	9,35	260.028.776	-348.457.512
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10,35	23.526.128	19.880.091
Adjustments for decrease (increase) in inventories	12	261.560	90.848.329
Decrease (Increase) in Prepaid Expenses	13	-113.080.303	5.381.249
Adjustments for increase (decrease) in trade accounts payable	9,35	-112.319.091	435.149.625
Increase (Decrease) in Employee Benefit Liabilities	18	3.979.416	-2.589.919
Adjustments for increase (decrease) in other operating payables	10,35	77.692.861	93.510.225
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	-8.209.681	46.056.046
Other Adjustments for Other Increase (Decrease) in Working Capital	24	-692.694	-871.112
<b>Cash Flows from (used in) Operations</b>		<b>62.552.333</b>	<b>43.705.664</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>0</b>	<b>-139.703.579</b>
Cash Outflows from Acquisition of Investment Property		0	-139.703.579
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-62.343.572</b>	<b>96.534.937</b>
Proceeds from borrowings	7	91.829.747	99.260.190
Repayments of borrowings		0	-2.725.253
Interest paid		-154.173.319	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		208.761	537.022
Net increase (decrease) in cash and cash equivalents		208.761	537.022
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	5	<b>472.638</b>	<b>888.004</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	5	<b>681.399</b>	<b>1.425.026</b>



# 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 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>											
<b>Equity at beginning of period</b>	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)											-263.539.416
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
<b>Equity at end of period</b>	235.115.706	-3.279.031	2.576	70.223				-469.560.872	-263.539.416	-501.190.814	-501.190.814
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
<b>Equity at beginning of period</b>	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)											-182.586.437
Other Comprehensive Income (Loss)				352.998						352.998	352.998
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

Previous Period  
01.01.2022 - 30.09.2022

Current Period 01.01.2023 - 30.09.2023																					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
	<b>Equity at end of period</b>	<b>235.115.706</b>	<b>-3.279.031</b>	<b>2.576</b>	<b>-76.493</b>					<b>1.413.709.399</b>	<b>-152.586.437</b>	<b>1.462.885.720</b>									<b>1.462.885.720</b>