



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2024 - 1. 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 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	698.854	804.127
Trade Receivables		1.648.117.800	422.930.752
Trade Receivables Due From Related Parties	35	1.140.364.746	288.592.493
Trade Receivables Due From Unrelated Parties	9	507.753.054	134.338.259
Other Receivables		43.958.162	165.798
Other Receivables Due From Related Parties	35	0	0
Other Receivables Due From Unrelated Parties	10	43.958.162	165.798
Inventories	12	8.774.493.885	8.752.681.033
Prepayments		135.998.715	10.278.560
Other current assets	24	1.555.760	3.025.395
SUB-TOTAL		10.604.823.176	9.189.885.665
Total current assets		10.604.823.176	9.189.885.665
NON-CURRENT ASSETS			
Financial Investments	6	2.307.259.337	2.307.259.337
Trade Receivables		3.415.067	2.733.956
Trade Receivables Due From Unrelated Parties	9	3.415.067	2.733.956
Other Receivables		523.171	601.980
Other Receivables Due From Unrelated Parties	10	523.171	601.980
Investments accounted for using equity method	14	3.442.888.986	3.425.636.252
Investment property	15	2.143.018.042	2.472.395.521
Property, plant and equipment	16	361.722	445.406
Prepayments	13	44.159.873	50.811.950
Total non-current assets		7.941.626.198	8.259.884.402
Total assets		18.546.449.374	17.449.770.067
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	244.182.475	272.574.514
Current Portion of Non-current Borrowings	7	526.470.667	605.776.225
Trade Payables		1.523.406.409	1.242.335.308
Trade Payables to Related Parties	35	1.091.584.966	401.300.813
Trade Payables to Unrelated Parties	9	431.821.443	841.034.495
Employee Benefit Obligations	18	4.768.705	4.050.255
Other Payables		614.629.521	707.469.007
Other Payables to Related Parties	35	581.625.152	669.238.974
Other Payables to Unrelated Parties	10	33.004.369	38.230.033
Deferred Income Other Than Contract Liabilities		1.242.305.456	72.584.127
Deferred Income Other Than Contract Liabilities From Related Parties		60.000.000	69.036.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	1.182.305.456	3.548.127
Current provisions		346.553.266	406.468.809
Current provisions for employee benefits	20	958.148	782.733
Other current provisions	20	345.595.118	405.686.076
Other Current Liabilities	24	20.766.347	21.437.209
SUB-TOTAL		4.523.082.846	3.332.695.454
Total current liabilities		4.523.082.846	3.332.695.454
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	119.555.946	148.373.349
Other Payables		31.294.805	39.867.298
Other Payables to Unrelated parties	10	31.294.805	39.867.298
Deferred Income Other Than Contract Liabilities		649.144.230	744.849.406
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	649.144.230	744.849.406
Non-current provisions		1.951.420	1.620.639
Non-current provisions for employee benefits	22	1.951.420	1.620.639
Total non-current liabilities		801.946.401	934.710.692

Total liabilities		5.325.029.247	4.267.406.146
EQUITY			
Equity attributable to owners of parent		13.221.420.127	13.182.363.921
Issued capital	25	235.115.706	235.115.706
Inflation Adjustments on Capital		2.714.038.618	2.714.038.618
Treasury Shares (-)	25	-28.979.913	-28.979.913
Share Premium (Discount)	25	44.024	44.024
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-76.493	-88.016
Gains (Losses) on Revaluation and Remeasurement		-76.493	-88.016
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-76.493	-88.016
Prior Years' Profits or Losses	25	10.262.233.502	8.314.405.237
Current Period Net Profit Or Loss		39.044.683	1.947.828.265
Total equity		13.221.420.127	13.182.363.921
Total Liabilities and Equity		18.546.449.374	17.449.770.067

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	26	796.053.708	5.462.276
Cost of sales	26	-783.742.498	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		12.311.210	5.462.276
GROSS PROFIT (LOSS)		12.311.210	5.462.276
General Administrative Expenses	28	-67.911.723	-25.434.417
Other Income from Operating Activities	29	15.225.134	42.028.746
Other Expenses from Operating Activities	29	-78.981.833	-72.112.563
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-119.357.212	-50.055.958
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	-67.411.144	399.551.965
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-186.768.356	349.496.007
Finance income	31	12.653.937	0
Finance costs	31	-61.277.362	-27.104.240
Gains (losses) on net monetary position		274.436.464	292.042.582
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		39.044.683	614.434.349
PROFIT (LOSS) FROM CONTINUING OPERATIONS		39.044.683	614.434.349
PROFIT (LOSS)		39.044.683	614.434.349
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		39.044.683	614.434.349
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	0,16610000	8,28460000
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)		39.044.683	614.434.349
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		39.044.683	614.434.349

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		185.138.425	501.995.880
Profit (Loss)		39.044.683	614.434.349
Adjustments to Reconcile Profit (Loss)		-34.372.261	-131.807.917
Adjustments for depreciation and amortisation expense		4.908	0
Adjustments for Impairment Loss (Reversal of Impairment Loss)		14.183.018	4.016.460
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		14.183.018	4.016.460
Adjustments for provisions		87.578.048	169.150.122
Adjustments for (Reversal of) Provisions Related with Employee Benefits		506.196	-180.739
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-60.090.958	0
Adjustments for (Reversal of) Other Provisions		147.162.810	169.330.861
Adjustments for Interest (Income) Expenses		1.872.502	29.293.207
Adjustments for Interest Income		-12.653.937	0
Adjustments for interest expense		61.277.362	27.104.240
Deferred Financial Expense from Credit Purchases		-47.334.972	-9.375.859
Unearned Financial Income from Credit Sales		584.049	11.564.826
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		67.411.144	-399.551.965
Other adjustments to reconcile profit (loss)		-205.421.881	65.284.259
Changes in Working Capital		180.466.003	19.369.448
Adjustments for decrease (increase) in trade accounts receivable		-1.270.949.152	11.649.723
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-43.865.257	24.284.956
Adjustments for decrease (increase) in inventories		-3.280.799	-32.066
Decrease (Increase) in Prepaid Expenses		-127.065.779	-19.267.162
Adjustments for increase (decrease) in trade accounts payable		443.712.174	12.973.309
Increase (Decrease) in Employee Benefit Liabilities		1.248.692	6.939.392
Adjustments for increase (decrease) in other operating payables		-3.573.998	-12.808.179
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		1.181.030.955	-1.374.124
Other Adjustments for Other Increase (Decrease) in Working Capital		3.209.167	-2.996.401
Cash Flows from (used in) Operations		185.138.425	501.995.880
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-185.138.425	-502.087.844
Proceeds from borrowings		-136.515.000	-474.983.604
Interest paid		-61.277.362	-27.104.240
Interest Received		12.653.937	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		0	-91.964
Effect of exchange rate changes on cash and cash equivalents		-105.273	0
Net increase (decrease) in cash and cash equivalents		-105.273	-91.964
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		804.127	896.091
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		698.854	804.127



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	Inflation Adjustments on 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												
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	235.115.706	2.714.038.618	-28.980.826	44.935		-723.672			2.734.650.590	5.579.754.647	11.233.899.998	11.233.899.998
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									5.579.754.647	-5.579.754.647		
Total Comprehensive Income (Loss)												
Profit (loss)										614.434.349	614.434.349	614.434.349
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	235.115.706	2.714.038.618	-28.980.826	44.935		-723.672			8.314.405.237	614.434.349	11.848.334.347	11.848.334.347
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	235.115.706	2.714.038.618	-28.979.913	44.024		-88.016			8.314.405.237	1.947.828.265	13.182.363.921	13.182.363.921
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									1.947.828.265	-1.947.828.265		
Total Comprehensive Income (Loss)												
Profit (loss)										39.044.683	39.044.683	39.044.683
Other Comprehensive Income (Loss)							11.523				11.523	11.523
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
01.01.2023 - 31.03.2023

Current Period 01.01.2024 - 31.03.2024													
	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	235.115.706	2.714.038.618	-28.979.913	44.024	-76.493			10.262.233.502	39.044.683	13.221.420.127	13.221.420.127	