



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Consolidated
2024 - 1. 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 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	789.190	908.042
Trade Receivables		1.870.888.418	518.027.138
Trade Receivables Due From Related Parties	35	1.366.107.817	386.438.282
Trade Receivables Due From Unrelated Parties	9	504.780.601	131.588.856
Other Receivables	10	43.989.690	201.566
Other Receivables Due From Unrelated Parties		43.989.690	201.566
Inventories	12	9.088.651.012	8.957.820.515
Prepayments	13	146.040.869	20.589.831
Prepayments to Related Parties		2.737.285	3.149.520
Prepayments to Unrelated Parties		143.303.584	17.440.311
Current Tax Assets	23	235	270
Other current assets	24	1.659.838	4.692.780
SUB-TOTAL		11.152.019.252	9.502.240.142
Total current assets		11.152.019.252	9.502.240.142
NON-CURRENT ASSETS			
Trade Receivables	9	3.415.067	2.733.869
Trade Receivables Due From Unrelated Parties		3.415.067	2.733.869
Other Receivables	10	523.171	601.961
Other Receivables Due From Unrelated Parties		523.171	601.961
Investments accounted for using equity method	14	3.442.888.985	3.425.528.379
Investment property	15	2.192.079.542	2.616.613.451
Property, plant and equipment	16	427.427	438.690
Intangible assets and goodwill		2.251	2.468
Prepayments	13	92.887.366	101.779.772
Deferred Tax Asset	33	171.886.821	165.184.660
Total non-current assets		5.904.110.630	6.312.883.250
Total assets		17.056.129.882	15.815.123.392
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	313.827.437	323.669.365
Current Portion of Non-current Borrowings	7	526.470.667	605.757.149
Trade Payables		1.539.914.476	1.259.657.309
Trade Payables to Related Parties	35	1.103.191.696	412.259.247
Trade Payables to Unrelated Parties	9	436.722.780	847.398.062
Employee Benefit Obligations	18	21.130.937	23.385.318
Other Payables		516.105.603	594.079.225
Other Payables to Related Parties	35	458.304.226	527.324.842
Other Payables to Unrelated Parties	10	57.801.377	66.754.383
Deferred Income Other Than Contract Liabilities		1.426.245.605	131.793.039
Deferred Income Other Than Contract Liabilities From Related Parties	35	192.479.000	69.036.000
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	1.233.766.605	62.757.039
Current provisions		363.726.420	426.215.441
Current provisions for employee benefits	20	958.148	782.708
Other current provisions	20	362.768.272	425.432.733
Other Current Liabilities	24	6.761.821	5.025.091
SUB-TOTAL		4.714.182.966	3.369.581.937
Total current liabilities		4.714.182.966	3.369.581.937
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	119.555.946	148.368.677
Other Payables		35.619.836	45.416.621
Other Payables to Unrelated parties		35.619.836	45.416.621
Deferred Income Other Than Contract Liabilities	13	764.840.414	877.945.978
Non-current provisions		1.951.420	1.620.588
Non-current provisions for employee benefits	22	1.951.420	1.620.588
Deferred Tax Liabilities	33	16.386.978	39.545.329
Total non-current liabilities		938.354.594	1.112.897.193

Total liabilities		5.652.537.560	4.482.479.130
EQUITY			
Equity attributable to owners of parent		11.380.804.583	11.312.580.100
Issued capital	25	235.115.706	235.115.706
Inflation Adjustments on Capital		2.713.945.748	2.713.945.748
Treasury Shares (-)	25	-28.979.913	-28.979.913
Share Premium (Discount)	25	44.934	44.934
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-76.493	-88.013
Gains (Losses) on Revaluation and Remeasurement		-76.493	-88.013
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-76.493	-88.013
Prior Years' Profits or Losses	25	8.392.541.638	6.410.804.740
Current Period Net Profit Or Loss	25	68.212.963	1.981.736.898
Non-controlling interests		22.787.739	20.064.162
Total equity		11.403.592.322	11.332.644.262
Total Liabilities and Equity		17.056.129.882	15.815.123.392

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	28	1.061.455.471	6.431.367
Cost of sales	28	-1.007.158.705	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		54.296.766	6.431.367
GROSS PROFIT (LOSS)		54.296.766	6.431.367
General Administrative Expenses	30	-68.984.859	-26.610.791
Other Income from Operating Activities	31	19.017.171	38.762.777
Other Expenses from Operating Activities	31	-82.734.702	-72.913.693
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-78.405.624	-54.330.340
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	17.120.285	399.551.965
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-61.285.339	345.221.625
Finance income	33	12.653.937	472.582
Finance costs	33	-86.507.728	-27.199.384
Gains (losses) on net monetary position		180.269.217	275.487.325
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		45.130.087	593.982.148
Tax (Expense) Income, Continuing Operations		25.805.820	-30.794.315
Current Period Tax (Expense) Income		0	-396
Deferred Tax (Expense) Income	35	25.805.820	-30.793.919
PROFIT (LOSS) FROM CONTINUING OPERATIONS		70.935.907	563.187.833
PROFIT (LOSS)		70.935.907	563.187.833
Profit (loss), attributable to [abstract]			
Non-controlling Interests		2.722.944	-4.939.700
Owners of Parent		68.212.963	568.127.533
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>	36	0,29010000	2,41640000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		11.520	90.590
Gains (Losses) on Remeasurements of Defined Benefit Plans		11.520	90.590
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		11.520	90.590
TOTAL COMPREHENSIVE INCOME (LOSS)		70.947.427	563.278.423
Total Comprehensive Income Attributable to			
Non-controlling Interests		2.722.944	-4.939.700
Owners of Parent		68.224.483	568.218.123

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		191.676.080	589.799.800
Profit (Loss)		70.935.907	563.187.833
Adjustments to Reconcile Profit (Loss)		164.513.640	-32.767.204
Adjustments for depreciation and amortisation expense	18,19	40.210	39.300
Adjustments for Impairment Loss (Reversal of Impairment Loss)	24	52.220.065	66.931.422
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	56.206.576	61.539.710
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-3.986.511	5.391.712
Adjustments for provisions	22,24	159.428.172	182.646.782
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	517.792	-195.501
Adjustments for (Reversal of) Other Provisions	22,24	158.910.380	182.842.283
Adjustments for Interest (Income) Expenses	33	123.113.003	81.037.411
Adjustments for Interest Income	31,33	-12.653.937	-472.582
Adjustments for interest expense	31,33	86.507.728	93.808.494
Deferred Financial Expense from Credit Purchases	10	50.307.425	12.111.647
Unearned Financial Income from Credit Sales	10	-1.048.213	-24.410.148
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-17.120.285	-399.551.965
Adjustments for Tax (Income) Expenses	35	-25.805.820	30.794.315
Other adjustments to reconcile profit (loss)		-127.361.705	5.335.531
Changes in Working Capital		5.485.745	47.080.670
Adjustments for decrease (increase) in trade accounts receivable	9	-1.422.072.961	139.215.462
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-1.030.250.858	105.778.577
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-391.822.103	33.436.885
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	-44.573.336	51.186
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-44.573.336	51.186
Adjustments for decrease (increase) in inventories	13	-109.897.278	-5.423.777
Decrease (Increase) in Prepaid Expenses	13,25	-128.144.905	-21.139.869
Adjustments for increase (decrease) in trade accounts payable	9	394.824.060	-68.605.800
Increase (Decrease) in Trade Accounts Payables to Related Parties	10	738.792.333	1.717.470
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	-343.968.273	-70.323.270
Increase (Decrease) in Employee Benefit Liabilities	20	1.554.034	4.773.253
Adjustments for increase (decrease) in other operating payables	11	-2.132.438	-5.493.488
Increase (Decrease) in Other Operating Payables to Related Parties	11	0	66.632
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	-2.132.438	-5.560.120
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	1.313.509.857	4.395.776
Other Adjustments for Other Increase (Decrease) in Working Capital	24	2.418.712	-692.073
Cash Flows from (used in) Operations		240.935.292	577.501.299
Interest paid		-50.307.425	-12.111.647
Interest received		1.048.213	24.410.148
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-191.794.932	-589.454.728
Proceeds from borrowings	8	-117.941.141	-496.118.816
Interest paid		-86.507.728	-93.808.494
Interest Received		12.653.937	472.582
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-118.852	345.072
Effect of exchange rate changes on cash and cash equivalents		0	-504.352

Net increase (decrease) in cash and cash equivalents		-118.852	-159.280
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	908.042	1.067.322
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	789.190	908.042



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	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	25	235.115.706	2.713.945.748	-28.979.913	44.934	-814.262			473.717.736	5.937.087.006	9.330.116.954	17.475.086	9.347.592.040
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									5.937.087.006	-5.937.087.006			0
Total Comprehensive Income (Loss)						90.590				568.127.533	568.218.123	-4.939.700	563.278.423
Profit (loss)						90.590				568.127.533	568.218.123	-4.939.700	563.278.423
Other Comprehensive Income (Loss)													0
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	2.713.945.748	-28.979.913	44.934	-723.672			6.410.804.741	568.127.533	9.898.335.077	12.535.396	9.910.870.463
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	25	235.115.706	2.713.945.748	-28.979.913	44.934	-88.013			6.410.804.740	1.981.736.898	11.312.580.100	20.064.162	11.332.644.262
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									1.981.736.898	-1.981.736.898			
Total Comprehensive Income (Loss)						11.520				68.212.963	68.224.483	2.722.944	70.947.427
Profit (loss)						11.520				68.212.963	68.224.483	2.722.944	70.947.427
Other Comprehensive Income (Loss)												633	633
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

