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KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	752.056	949.465
Trade Receivables		322.706.206	499.371.689
Trade Receivables Due From Related Parties	9,35	235.789.118	340.763.727
Trade Receivables Due From Unrelated Parties	9	86.917.088	158.607.962
Other Receivables		1.046.716	195.765
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	10	1.046.716	195.765
Inventories	12	10.345.258.146	10.334.649.570
Prepayments	13	19.707.941	12.136.317
Current Tax Assets		51.188	0
Other current assets	24	6.641.231	3.572.203
SUB-TOTAL		**10.696.163.484**	**10.850.875.009**
Total current assets		**10.696.163.484**	**10.850.875.009**
NON-CURRENT ASSETS			
Financial Investments	6	2.724.275.754	2.724.275.755
Trade Receivables		1.346.864	3.228.093
Trade Receivables Due From Unrelated Parties	9	1.346.864	3.228.093
Other Receivables		523.171	710.782
Other Receivables Due From Unrelated Parties	10	523.171	710.782
Investments accounted for using equity method	14	3.333.078.486	4.044.789.259
Investment property	15	2.936.229.963	2.919.350.751
Property, plant and equipment	16	362.912	433.979
Prepayments	13	44.159.868	59.995.754
Total non-current assets		**9.039.977.018**	**9.752.784.373**
Total assets		**19.736.140.502**	**20.603.659.382**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	258.847.043	321.839.911
Current Portion of Non-current Borrowings	7	618.064.077	715.264.841
Trade Payables		1.162.949.704	1.466.876.265
Trade Payables to Related Parties	9,35	320.548.654	473.847.255
Trade Payables to Unrelated Parties	9	842.401.050	993.029.010
Employee Benefit Obligations	18	7.392.224	4.782.302
Other Payables		607.221.354	835.337.680
Other Payables to Related Parties	10,35	570.317.775	790.197.912
Other Payables to Unrelated Parties	10	36.903.579	45.139.768
Deferred Income Other Than Contract Liabilities		70.228.919	85.703.056
Deferred Income Other Than Contract Liabilities From Related Parties	13,35	67.389.082	81.516.204
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	2.839.837	4.186.852
Current provisions		293.018.242	479.934.398
Current provisions for employee benefits	20	773.124	924.205
Other current provisions	20	292.245.118	479.010.193
Other Current Liabilities	24	28.855.417	25.311.790
SUB-TOTAL		**3.046.576.980**	**3.935.050.243**
Total current liabilities		**3.046.576.980**	**3.935.050.243**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	88.793.469	175.190.500
Other Payables		23.895.205	47.072.955
Other Payables to Unrelated parties	5	23.895.205	47.072.955
Deferred Income Other Than Contract Liabilities		624.566.946	879.474.249
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	624.566.946	879.474.249
Non-current provisions	22	1.772.789	1.913.555
Total non-current liabilities		**739.028.409**	**1.103.651.259**

Total liabilities		**3.785.605.389**	**5.038.701.502**
EQUITY			
Equity attributable to owners of parent		15.950.535.113	15.564.957.880
Issued capital	25	263.216.903	235.115.706
Inflation Adjustments on Capital	25	3.248.621.872	3.247.071.793
Treasury Shares (-)	25	-34.218.850	-34.218.850
Share Premium (Discount)	25	53.058	53.058
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-728.589	-103.924
Gains (Losses) on Revaluation and Remeasurement		-728.589	-103.924
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-728.589	-103.924
Prior Years' Profits or Losses	25	12.117.040.097	9.817.159.361
Current Period Net Profit Or Loss	25	356.550.622	2.299.880.736
Total equity		**15.950.535.113**	**15.564.957.880**
Total Liabilities and Equity		**19.736.140.502**	**20.603.659.382**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	26	961.009.424	26.595.283	10.419.768	7.809.832
Cost of sales	26	-910.796.079	-1.594.071	7.205.492	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		50.213.345	25.001.212	17.625.260	7.809.832
GROSS PROFIT (LOSS)		50.213.345	25.001.212	17.625.260	7.809.832
General Administrative Expenses	28	-204.014.414	-72.939.952	-16.779.787	-9.549.928
Other Income from Operating Activities	29	305.321.458	22.454.247	-7.297.666	-22.794.811
Other Expenses from Operating Activities	29	-307.225.374	-107.736.513	-58.779.159	50.489.843
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-155.704.985	-133.221.006	-65.231.352	25.954.936
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	18.422.245	-107.866.293	8.841.890	-154.712.980
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-137.282.740	-241.087.299	-56.389.462	-128.758.044
Finance income	31	12.653.937	175.111.278	-2.287.086	138.905.310
Finance costs	31	-108.143.814	-273.391.123	-11.762.403	-220.793.942
Gains (losses) on net monetary position		589.323.239	237.535.441	89.895.460	-201.974.608
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		356.550.622	-101.831.703	19.456.509	-412.621.284
PROFIT (LOSS) FROM CONTINUING OPERATIONS		356.550.622	-101.831.703	19.456.509	-412.621.284
PROFIT (LOSS)		356.550.622	-101.831.703	19.456.509	-412.621.284
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		356.550.622	-101.831.703	19.456.509	-412.621.284
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)		1,35460000	-0,43300000	0,07390000	-1,56760000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-624.665	847.194	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-624.665	847.194	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-624.665**	**847.194**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**355.925.957**	**-100.984.509**	**19.456.509**	**-412.621.284**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		355.925.957	-100.984.509	19.456.509	-412.621.284

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**330.911.757**	**353.753.734**
Profit (Loss)		356.550.622	-101.831.703
Profit (Loss) from Continuing Operations		356.550.622	-101.831.703
Adjustments to Reconcile Profit (Loss)		**-131.541.420**	**435.692.407**
Adjustments for depreciation and amortisation expense	16	71.067	18.274
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-15.440.528	2.183.558
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	9,10	-15.440.528	2.183.558
Adjustments for provisions		-21.926.505	-45.035.304
Adjustments for (Reversal of) Provisions Related with Employee Benefits	20,22	-291.847	-103.661
Adjustments for (Reversal of) Other Provisions	20	-21.634.658	-44.931.643
Adjustments for Interest (Income) Expenses		97.919.399	45.205.375
Adjustments for Interest Income	31	-12.653.937	-175.111.278
Adjustments for interest expense	31	108.143.814	220.793.942
Deferred Financial Expense from Credit Purchases	9	-6.680.860	-12.554.726
Unearned Financial Income from Credit Sales	9	9.110.382	12.077.437
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	14	-18.422.245	107.866.293
Adjustments Related to Gain and Losses on Net Monetary Position		-173.742.608	325.454.211
Changes in Working Capital		**105.902.555**	**19.893.030**
Adjustments for decrease (increase) in trade accounts receivable		68.006.874	157.091.515
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-902.623	24.284.957
Adjustments for decrease (increase) in inventories		-31	261.560
Decrease (Increase) in Prepaid Expenses		-10.775.004	-113.080.303
Adjustments for increase (decrease) in trade accounts payable		74.145.087	-124.870.746
Increase (Decrease) in Employee Benefit Liabilities		3.872.211	3.979.416
Adjustments for increase (decrease) in other operating payables		-18.381.765	77.692.861
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-15.622.866	-8.209.682
Other Adjustments for Other Increase (Decrease) in Working Capital		5.560.672	2.743.452
Cash Flows from (used in) Operations		**330.911.757**	**353.753.734**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-16.879.212**	**0**
Cash Inflows from Sale of Investment Property	15	958.187.734	0
Cash Outflows from Acquition of Investment Property	15	-975.066.946	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-313.979.343**	**-353.208.465**
Proceeds from Issuing Shares or Other Equity Instruments		28.101.197	0
Proceeds from issuing shares		28.101.197	0
Proceeds from borrowings	7	-246.590.663	-307.525.801
Interest paid	31	-108.143.814	-220.793.942
Interest Received	31	12.653.937	175.111.278
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		53.202	545.269
Net increase (decrease) in cash and cash equivalents		53.202	545.269
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**949.465**	**1.058.052**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-250.611	-585.413
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**752.056**	**1.017.908**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		Footnote Reference	Equity / Equity attributable to owners of parent [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 / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**235.115.706**	**3.247.071.793**	**-34.218.850**	**53.058**	**-961.463**			**2.988.195.567**	**6.828.963.794**	**13.264.219.605**		**13.264.219.605**
	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									6.828.963.794	-6.828.963.794			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-101.831.703	-101.831.703		-101.831.703
	Other Comprehensive Income (Loss)						847.194					847.194		847.194
	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**	**3.247.071.793**	**-34.218.850**	**53.058**	**-114.269**			**9.817.159.361**	**-101.831.703**	**13.163.235.096**		**13.163.235.096**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**235.115.706**	**3.247.071.793**	**-34.218.850**	**53.058**	**-103.924**			**9.817.159.361**	**2.299.880.736**	**15.564.957.880**		**15.564.957.880**
	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									2.299.880.736	-2.299.880.736			
	Total Comprehensive Income (Loss)													
	Profit (loss)										356.550.622	356.550.622		356.550.622
	Other Comprehensive Income (Loss)						-624.665					-624.665		-624.665
	Issue of equity		28.101.197									28.101.197		28.101.197
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													

Current Period 01.01.2024 - 30.09.2024														
	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			1.550.079								1.550.079		1.550.079
	Equity at end of period		**263.216.903**	**3.248.621.872**	**-34.218.850**	**53.058**	**-728.589**			**12.117.040.097**	**356.550.622**	**15.950.535.113**		**15.950.535.113**