



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Consolidated 2025 - 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 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	832.425	146.640.802
Trade Receivables		4.951.465	551.493.789
Trade Receivables Due From Related Parties	9,35	1.700.818	459.736.391
Trade Receivables Due From Unrelated Parties	9	3.250.647	91.757.398
Other Receivables		216.666	162.880
Other Receivables Due From Unrelated Parties	10	216.666	162.880
Inventories	12	9.646.360.352	9.418.776.972
Prepayments		24.191.834	18.405.142
Prepayments to Unrelated Parties	13	24.191.834	18.405.142
Current Tax Assets	23	0	56.339
Other current assets	24	22.202.000	24.608.759
SUB-TOTAL		9.698.754.742	10.160.144.683
Total current assets		9.698.754.742	10.160.144.683
NON-CURRENT ASSETS			
Trade Receivables		134.408.395	2.837.994
Other Receivables		523.171	575.816
Investments accounted for using equity method	14	4.826.654.394	4.881.875.667
Investment property	15	4.063.210.996	4.080.183.321
Property, plant and equipment	16	469.850	497.451
Intangible assets and goodwill	17	1.905	2.358
Other intangible assets		1.905	2.358
Prepayments	13	221.252.756	111.195.804
Prepayments to Unrelated Parties		221.252.756	111.195.804
Deferred Tax Asset	33	206.850.322	58.530.853
Total non-current assets		9.453.371.789	9.135.699.264
Total assets		19.152.126.531	19.295.843.947
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	329.675.969	357.367.367
Current Portion of Non-current Borrowings	7	649.849.482	510.852.999
Trade Payables		1.576.528.494	1.845.366.346
Trade Payables to Related Parties	9,35	1.548.229.481	1.138.436.680
Trade Payables to Unrelated Parties	9	28.299.013	706.929.666
Employee Benefit Obligations	18	66.865.921	36.862.752
Other Payables		379.569.113	395.649.409
Other Payables to Related Parties	10,35	230.151.379	253.310.975
Other Payables to Unrelated Parties	10	149.417.734	142.338.434
Deferred Income Other Than Contract Liabilities	13	132.766.634	217.598.456
Current provisions		313.082.683	342.430.544
Current provisions for employee benefits	20	3.733.472	1.952.244
Other current provisions	20	309.349.211	340.478.300
Other Current Liabilities	24	8.046.338	17.071.607
SUB-TOTAL		3.456.384.634	3.723.199.480
Total current liabilities		3.456.384.634	3.723.199.480
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	77.604.686	85.413.864
Other Payables		0	25.467.234
Other Payables to Unrelated parties	10	0	25.467.234
Deferred Income Other Than Contract Liabilities		848.605.243	807.853.505
Deferred Income Other Than Contract Liabilities from Unrelated Parties		848.605.243	807.853.505
Non-current provisions		2.881.194	2.844.462
Non-current provisions for employee benefits	22	2.881.194	2.844.462
Deferred Tax Liabilities	33	2.775.176.029	2.353.467.655
Total non-current liabilities		3.704.267.152	3.275.046.720
Total liabilities		7.160.651.786	6.998.246.200
EQUITY			

Equity attributable to owners of parent		11.919.222.225	12.247.065.594
Issued capital	25	263.216.903	263.216.903
Inflation Adjustments on Capital	25	5.039.765.841	5.039.765.841
Treasury Shares (-)	25	-37.662.213	-37.662.213
Share Premium (Discount)	25	58.397	58.397
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-74.208	-81.675
Gains (Losses) on Revaluation and Remeasurement		-74.208	-81.675
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-74.208	-81.675
Prior Years' Profits or Losses	25	6.981.768.341	10.417.951.013
Current Period Net Profit Or Loss	25	-327.850.836	-3.436.182.672
Non-controlling interests	25	72.252.520	50.532.153
Total equity		11.991.474.745	12.297.597.747
Total Liabilities and Equity		19.152.126.531	19.295.843.947

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	26	15.622.474	1.465.910.653
Cost of sales	26	0	-1.390.924.740
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		15.622.474	74.985.913
GROSS PROFIT (LOSS)		15.622.474	74.985.913
General Administrative Expenses	28	-31.075.764	-95.270.732
Other Income from Operating Activities	29	92.517.869	26.263.441
Other Expenses from Operating Activities	29	-58.770.310	-114.259.792
PROFIT (LOSS) FROM OPERATING ACTIVITIES		18.294.269	-108.281.170
Share of Profit (Loss) from Investments Accounted for Using Equity Method	14	163.562.096	23.643.769
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		181.856.365	-84.637.401
Finance income	31	756.162	17.475.572
Finance costs	31	-259.137.276	-119.470.485
Gains (losses) on net monetary position	40	258.223.612	248.958.692
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		181.698.863	62.326.378
Tax (Expense) Income, Continuing Operations		-483.209.302	35.638.826
Current Period Tax (Expense) Income	33	0	0
Deferred Tax (Expense) Income	33	-483.209.302	35.638.826
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-301.510.439	97.965.204
PROFIT (LOSS)		-301.510.439	97.965.204
Profit (loss), attributable to [abstract]			
Non-controlling Interests		26.340.397	3.760.490
Owners of Parent		-327.850.836	94.204.714
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	-1,24560000	0,35790000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		7.467	15.910
Gains (Losses) on Remeasurements of Defined Benefit Plans		7.467	15.910
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		7.467	15.910
TOTAL COMPREHENSIVE INCOME (LOSS)		-301.502.972	97.981.114
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-301.502.972	97.981.114

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		37.922.514	-512.347.867
Profit (Loss)		-301.510.439	97.965.204
Adjustments to Reconcile Profit (Loss)		481.818.772	-825.750.511
Adjustments for depreciation and amortisation expense	16,17	99.708	77.430
Adjustments for Impairment Loss (Reversal of Impairment Loss)	24	1.147.742	72.117.910
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	1.147.742	77.623.434
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	-5.505.524
Adjustments for provisions	22,24	47.271.594	173.442.769
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	-36.732	715.091
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22,24	47.308.326	172.727.678
Adjustments for Interest (Income) Expenses		252.081.782	141.321.380
Adjustments for Interest Income	31,33	-756.162	-17.475.572
Adjustments for interest expense	31,33	259.137.276	119.470.485
Deferred Financial Expense from Credit Purchases	29	-22.428.123	-15.984.949
Unearned Financial Income from Credit Sales	29	16.128.791	55.311.416
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	14	-163.562.096	-23.643.769
Adjustments for Tax (Income) Expenses	33	483.209.302	-35.638.826
Adjustments Related to Gain and Losses on Net Monetary Position		-138.429.260	-1.153.427.405
Changes in Working Capital		-142.385.819	215.437.440
Adjustments for decrease (increase) in trade accounts receivable		496.573.311	105.400.003
Decrease (Increase) in Trade Accounts Receivables from Related Parties		416.158.513	86.484.340
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		80.414.798	18.915.663
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-48.869	-1.246.559
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-48.869	-1.246.559
Adjustments for decrease (increase) in inventories		-206.775.994	-152.857.990
Decrease (Increase) in Prepaid Expenses		-99.994.717	36.234.086
Adjustments for increase (decrease) in trade accounts payable		-244.258.672	558.583.061
Increase (Decrease) in Trade Accounts Payables to Related Parties		372.326.459	377.371.397
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-616.585.131	181.211.664
Increase (Decrease) in Employee Benefit Liabilities		1.618.375	35.041.490
Adjustments for increase (decrease) in other operating payables		-14.610.114	-339.724.063
Increase (Decrease) in Other Operating Payables to Related Parties		-21.042.171	-315.092.688
Increase (Decrease) in Other Operating Payables to Unrelated Parties		6.432.057	-24.631.375
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-77.075.858	-21.575.772
Other Adjustments for Other Increase (Decrease) in Working Capital		2.186.719	-4.416.816
Cash Flows from (used in) Operations		37.922.514	-512.347.867
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		126.468.303	496.046.080
Cash Outflows from Acquisition of Investment Property		126.468.303	496.046.080
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-164.347.583	16.835.822
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		94.033.531	118.830.735
Interest paid		-259.137.276	-119.470.485
Interest Received		756.162	17.475.572
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		43.234	534.035
Net increase (decrease) in cash and cash equivalents		43.234	534.035

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	1.072.196	1.089.903
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-283.005	-471.082
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	832.425	1.152.856



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	27	235.115.706	3.837.651.095	-40.022.370	62.056	-88.013			7.268.827.007	4.321.594.384	15.623.139.865	27.709.376	15.650.849.241
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									4.321.594.384	-4.321.594.384			0
Total Comprehensive Income (Loss)						-17.627					-17.627	3.761.364	3.743.737
Profit (loss)											94.204.714	94.204.714	94.204.714
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	27	235.115.706	3.837.651.095	-40.022.370	62.056	-105.640			11.590.421.391	94.204.714	15.717.326.952	31.470.740	15.748.797.692
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	27	263.216.903	5.039.765.941	-37.662.213	58.396	-81.673			10.417.951.013	-3.436.182.672	12.247.065.595	50.532.153	12.297.597.748
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									-3.436.182.672	3.436.182.672			
Total Comprehensive Income (Loss)						7.467					7.467	21.720.367	21.727.834
Profit (loss)											-327.850.836	21.720.367	-306.130.469
Other Comprehensive Income (Loss)													
Issue of equity													0
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
01.01.2024 - 31.03.2024

Current Period 01.01.2025 - 31.03.2025														
	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													0
	Equity at end of period	27	263.216.903	5.039.765.843	-37.662.213	58.396	-74.208			6.981.768.341	-327.850.836	11.919.222.225	72.252.520	11.991.474.745