



KAMUYU AYDINLATMA PLATFORMU

YEŞİL YATIRIM HOLDİNG A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Yeşil Yatırım Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Yeşil Yatırım Holding Anonim Şirketi Yönetim Kurulu'na ("Şirket") 30 Haziran 2025 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar tablosu, özkaynak değişim tablosu ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi'ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 11 Ağustos 2025

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Abdülkadir ŞAHİN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	53.456	245.332
Financial Investments	4	182.714	259.731
Trade Receivables		2.360	2.754
Trade Receivables Due From Related Parties	5,18	2.360	2.754
Other Receivables		66.306.624	73.002.061
Other Receivables Due From Related Parties	18	66.011.348	73.001.364
Other Receivables Due From Unrelated Parties	6	295.276	697
Prepayments	7	254.854	131.283
Current Tax Assets	16	0	343.811
Other current assets	9	617.781	959.018
SUB-TOTAL		67.417.789	74.943.990
Total current assets		67.417.789	74.943.990
NON-CURRENT ASSETS			
Financial Investments	4	901.394.257	901.394.257
Deferred Tax Asset	16	208.294.457	284.120.449
Total non-current assets		1.109.688.714	1.185.514.706
Total assets		1.177.106.503	1.260.458.696
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		1.011.526	571.516
Trade Payables to Related Parties	5,18	69.219	99.662
Trade Payables to Unrelated Parties	5	942.307	471.854
Employee Benefit Obligations	8	908.995	768.875
Other Payables		2.306.358	1.089.908
Other Payables to Related Parties	6,18	2.104.322	601.845
Other Payables to Unrelated Parties	6	202.036	488.063
Deferred Income Other Than Contract Liabilities	7	142.333	0
SUB-TOTAL		4.369.212	2.430.299
Total current liabilities		4.369.212	2.430.299
NON-CURRENT LIABILITIES			
Total non-current liabilities		0	0
Total liabilities		4.369.212	2.430.299
EQUITY			
Equity attributable to owners of parent		1.172.737.291	1.258.028.397
Issued capital	10	645.000.000	645.000.000
Inflation Adjustments on Capital	10	1.248.730.520	1.248.730.520
Share Premium (Discount)	10	36.763.233	36.763.233
Restricted Reserves Appropriated From Profits	10	93.705.390	93.705.390
Prior Years' Profits or Losses	10	-766.170.746	-570.707.874
Current Period Net Profit Or Loss	10	-85.291.106	-195.462.872
Total equity		1.172.737.291	1.258.028.397
Total Liabilities and Equity		1.177.106.503	1.260.458.696

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2025 - 30.06.2025	01.01.2024 - 30.06.2024	Months 01.04.2025 - 30.06.2025	3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	11	0	0	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	12	-1.977.290	-3.508.105	-581.246	-3.066.793
Other Income from Operating Activities	13	0	179.381	0	2.776
Other Expenses from Operating Activities	14	-39.899	-44.431	-27.708	-3.734
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.017.189	-3.373.155	-608.954	-3.067.751
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.017.189	-3.373.155	-608.954	-3.067.751
Finance income	15	2.836.673	0	2.836.673	0
Finance costs	15	-748	-2.371	-544	-2.078
Gains (losses) on net monetary position	21	-161.935.834	-190.881.062	-129.329.659	-123.845.524
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-161.117.098	-194.256.588	-127.102.484	-126.915.353
Tax (Expense) Income, Continuing Operations		75.825.992	74.149.455	99.635.352	74.182.969
Deferred Tax (Expense) Income	16	75.825.992	74.149.455	99.635.352	74.182.969
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-85.291.106	-120.107.133	-27.467.132	-52.732.384
PROFIT (LOSS)		-85.291.106	-120.107.133	-27.467.132	-52.732.384
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-85.291.106	-120.107.133	-27.467.132	-52.732.384
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)	17	-0,04500000	-0,01450000	-0,04500000	-0,01450000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-85.291.106	-120.107.133	-27.467.132	-52.732.384
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-85.291.106	-120.107.133	-27.467.132	-52.732.384
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-85.291.106	-120.107.133	-27.467.132	-52.732.384

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-2.995.571	1.868
Profit (Loss)		-85.291.106	-120.107.133
Profit (Loss) from Continuing Operations		-85.291.106	-120.107.133
Adjustments to Reconcile Profit (Loss)		-52.444.978	37.613.839
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for Interest (Income) Expenses		-2.835.925	2.371
Adjustments for Interest Income	18	-2.836.673	0
Adjustments for interest expense	15	748	2.371
Adjustments for fair value losses (gains)	14	39.899	27.708
Adjustments for Fair Value Losses (Gains) of Financial Assets		39.899	27.708
Adjustments for Tax (Income) Expenses	16	-75.825.992	-74.149.455
Adjustments Related to Gain and Losses on Net Monetary Position	21	26.177.040	111.733.215
Changes in Working Capital		134.740.513	82.495.162
Decrease (Increase) in Financial Investments		128.778.811	82.777.655
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	3.737.324	-161.269
Decrease (Increase) in Other Related Party Receivables Related with Operations		3.442.646	-161.000
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		294.678	-269
Decrease (Increase) in Prepaid Expenses	7	142.333	-717.962
Adjustments for increase (decrease) in trade accounts payable	5	521.686	-118.183
Increase (Decrease) in Trade Accounts Payables to Related Parties		-16.200	27.750
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		537.886	-145.933
Increase (Decrease) in Employee Benefit Liabilities	8	250.000	157.722
Adjustments for increase (decrease) in other operating payables	6	1.372.209	433.247
Increase (Decrease) in Other Operating Payables to Related Parties		1.979.314	165.381
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-607.105	267.866
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	142.333	80.499
Other Adjustments for Other Increase (Decrease) in Working Capital		-204.183	43.453
Decrease (Increase) in Other Assets Related with Operations		-204.183	43.453
Cash Flows from (used in) Operations		-2.995.571	1.868
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		2.835.925	-2.371
Interest paid	15	-748	-2.371
Interest Received	18	2.836.673	0
INFLATION EFFECT		-32.230	-13.906
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-191.876	-14.409
Net increase (decrease) in cash and cash equivalents		-191.876	-14.409
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		245.332	35.635
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		53.456	21.226

[illegible]

	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions														0
	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	10	645,000,000	1,248,730,520	36,763,233				93,705,390	-766,170,746	-85,291,106	1,172,737,291			1,172,737,291