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KAMUYU AYDINLATMA PLATFORMU

YEŞİL YAPI ENDÜSTRİSİ A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Yeşil Yapı Endüstrisi Anonim Şirketi Yönetim Kurulu'na

Giriş

Yeşil Yapı Endüstrisi Anonim Şirketi ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli özet konsolide finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; özet konsolide kar veya zarar tablosu ve diğer kapsamlı gelir tablosu, özet konsolide özkaynak değişim tablosu ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide 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 özet konsolide 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 özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı özet konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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 özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2025

PKF Aday Bağımsız Denetim Anonim Şirketi

(A Member Firm of PKF International)

Abdulkadir SAYICI

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	6	12.043.540	12.998.190
Financial Investments	7	13.705.212	31.280.359
Trade Receivables		26.911.566	32.026.671
Trade Receivables Due From Related Parties	10,37	26.911.566	32.026.671
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables	11	1.642.687	2.522.278
Other Receivables Due From Related Parties	11,37	1.417.026	1.972.800
Other Receivables Due From Unrelated Parties	11	225.661	549.478
Inventories	13	293.891.250	296.061.562
Prepayments		80.038.480	82.245.151
Prepayments to Related Parties	15	64	75
Prepayments to Unrelated Parties	15	80.038.416	82.245.076
Current Tax Assets	25	0	238.731
Other current assets	26	3.306.583	2.317.168
SUB-TOTAL		**431.539.318**	**459.690.110**
Total current assets		**431.539.318**	**459.690.110**
NON-CURRENT ASSETS			
Other Receivables		750.653	875.816
Other Receivables Due From Unrelated Parties	11	750.653	875.816
Investments accounted for using equity method	16	2.552.373.829	2.367.355.246
Investment property	17	960.605.638	960.605.638
Property, plant and equipment	18	43.747.418	44.066.505
Intangible assets and goodwill	19	2.032.938	2.107.624
Prepayments		711.451	830.078
Prepayments to Unrelated Parties	15	711.451	830.078
Deferred Tax Asset	35	233.778.895	187.723.987
Other Non-current Assets	26	16.806.177	19.608.427
Total non-current assets		**3.810.806.999**	**3.583.173.321**
Total assets		**4.242.346.317**	**4.042.863.431**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	263.325	307.231
Trade Payables		124.685.371	145.288.833
Trade Payables to Related Parties	10,37	101.377.477	106.081.590
Trade Payables to Unrelated Parties	10,37	23.307.894	39.207.243
Employee Benefit Obligations	20	6.418.996	5.277.125
Other Payables	11	23.911.854	24.489.210
Other Payables to Related Parties	11,37	11.151.316	10.735.683
Other Payables to Unrelated Parties	11	12.760.538	13.753.527
Deferred Income Other Than Contract Liabilities		61.118.285	71.309.105
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	61.118.285	71.309.105
Current provisions	22	40.095.478	46.027.577
Current provisions for employee benefits	22	1.818.083	1.367.836
Other current provisions	22	38.277.395	44.659.741
SUB-TOTAL		**256.493.309**	**292.699.081**
Total current liabilities		**256.493.309**	**292.699.081**
NON-CURRENT LIABILITIES			
Other Payables		1.361.025	1.587.961
Other Payables to Unrelated parties	11	1.361.025	1.587.961
Non-current provisions		4.815.810	4.345.400
Non-current provisions for employee benefits	24	4.815.810	4.345.400
Total non-current liabilities		**6.176.835**	**5.933.361**
Total liabilities		**262.670.144**	**298.632.442**
EQUITY			
Equity attributable to owners of parent		3.975.827.685	3.740.409.136
Issued capital	27	852.512.779	852.512.779

Inflation Adjustments on Capital	27	2.983.466.160	2.983.466.160
Treasury Shares (-)	27	-59.275	-59.275
Share Premium (Discount)	27	9.160.070	9.160.070
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		566.621	566.621
Gains (Losses) on Revaluation and Remeasurement		566.621	566.621
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	566.621	566.621
Restricted Reserves Appropriated From Profits	27	3.290.628.642	3.290.628.642
Legal Reserves	27	56.056.003	56.056.003
Other Restricted Profit Reserves	27	3.234.572.639	3.234.572.639
Prior Years' Profits or Losses	27	-3.395.865.861	-4.090.816.671
Current Period Net Profit Or Loss	27	235.418.549	694.950.810
Non-controlling interests	27	3.848.488	3.821.853
Total equity		**3.979.676.173**	**3.744.230.989**
Total Liabilities and Equity		**4.242.346.317**	**4.042.863.431**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	3.781.310	3.604.601	1.596.150	1.618.322
Cost of sales	28	-10.804.954	-45.873.780	-5.064.256	-45.308.272
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-7.023.644	-42.269.179	-3.468.106	-43.689.950
GROSS PROFIT (LOSS)		-7.023.644	-42.269.179	-3.468.106	-43.689.950
General Administrative Expenses	29	-9.253.204	-6.064.410	-4.325.927	-2.324.150
Other Income from Operating Activities	31	12.851.794	53.537.453	5.902.310	34.323.885
Other Expenses from Operating Activities	31	-28.369.742	-42.671.569	-10.217.387	-24.801.915
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-31.794.796	-37.467.705	-12.109.110	-36.492.130
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	185.018.583	59.899.430	41.105.443	-25.858.193
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		153.223.787	22.431.725	28.996.333	-62.350.323
Finance income	33	0	22.233.836	0	13.594.462
Finance costs	33	-13.105.434	-8.576.712	-148.288	-1.025.982
Gains (losses) on net monetary position		34.367.411	54.985.617	16.862.447	232.981.799
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		174.485.764	91.074.466	45.710.492	183.199.956
Tax (Expense) Income, Continuing Operations		60.959.420	-44.355.457	-114.239.679	-257.186.960
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	60.959.420	-44.355.457	-114.239.679	-257.186.960
PROFIT (LOSS) FROM CONTINUING OPERATIONS		235.445.184	46.719.009	-68.529.187	-73.987.004
PROFIT (LOSS)		235.445.184	46.719.009	-68.529.187	-73.987.004
Profit (loss), attributable to [abstract]					
Non-controlling Interests		26.635	-324.441	119.768	237.207
Owners of Parent		235.418.549	47.043.450	-68.648.955	-74.224.211
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)	36	0,27610000	0,10830000	0,27610000	0,10830000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-55.633	5.923	-623.020
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-74.178	5.923	-641.565
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	18.545	0	18.545
Deferred Tax (Expense) Income		0	18.545	0	18.545
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**-55.633**	**5.923**	**-623.020**
TOTAL COMPREHENSIVE INCOME (LOSS)		**235.445.184**	**46.663.376**	**-68.523.264**	**-74.610.024**
Total Comprehensive Income Attributable to					
Non-controlling Interests		26.635	-324.441	119.768	237.207
Owners of Parent		235.418.549	46.987.817	-68.643.032	-74.847.231

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**14.045.993**	**-15.273.236**
Profit (Loss)		235.445.184	46.719.009
Adjustments to Reconcile Profit (Loss)		**-205.748.578**	**-18.946.899**
Adjustments for depreciation and amortisation expense	18,19	393.773	104.182
Adjustments for Impairment Loss (Reversal of Impairment Loss)	24	1.505.833	-130.387
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10	1.505.833	-130.387
Adjustments for provisions	22,24	-5.461.689	-11.908.554
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	920.657	1.289.172
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-6.382.346	-13.197.726
Adjustments for Interest (Income) Expenses	33	13.105.434	-8.169.460
Adjustments for Interest Income	33	0	-22.233.836
Adjustments for interest expense	33	13.105.434	8.576.712
Unearned Financial Income from Credit Sales		0	5.487.664
Adjustments for fair value losses (gains)		15.063.474	-19.211.430
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	16	-185.018.583	-59.899.430
Adjustments for Tax (Income) Expenses		-60.959.420	44.355.457
Adjustments Related to Gain and Losses on Net Monetary Position		15.622.600	35.912.723
Changes in Working Capital		**-15.445.999**	**-37.358.145**
Adjustments for decrease (increase) in trade accounts receivable		4.374.461	-16.061.194
Decrease (Increase) in Trade Accounts Receivables from Related Parties		4.384.103	-19.407.575
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-9.642	3.346.381
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		876.757	1.373.556
Decrease (Increase) in Other Related Party Receivables Related with Operations		476.348	966.530
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		400.409	407.026
Adjustments for Decrease (Increase) in Contract Assets		1.553.761	3.938.364
Decrease (Increase) In Other Contract Assets		1.553.761	3.938.364
Adjustments for decrease (increase) in inventories		1.860.152	0
Decrease (Increase) in Prepaid Expenses		1.992.989	103.562.056
Adjustments for increase (decrease) in trade accounts payable		-17.659.011	-31.668.929
Increase (Decrease) in Trade Accounts Payables to Related Parties		-4.031.846	-19.016.534
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-13.627.165	-12.652.395
Increase (Decrease) in Employee Benefit Liabilities		978.686	1.177.495
Adjustments for increase (decrease) in other operating payables		-689.349	-2.598.278
Increase (Decrease) in Other Operating Payables to Related Parties		356.235	1.361.301
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.045.584	-3.959.579
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-8.734.445	-97.363.529
Other Adjustments for Other Increase (Decrease) in Working Capital		0	282.314
Cash Flows from (used in) Operations		**14.250.607**	**-9.586.035**
Interest paid		0	-5.487.664
Income taxes refund (paid)	25	-204.614	-199.537
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-13.143.065**	**9.641.621**
Proceeds from borrowings	8	-37.631	-4.015.503
Interest paid		-13.105.434	-8.576.712
Interest Received		0	22.233.836

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		902.928	-5.631.615
Net increase (decrease) in cash and cash equivalents		902.928	-5.631.615
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**12.998.190**	**17.368.814**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.857.578	2.815.808
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**12.043.540**	**14.553.007**

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		Restricted Reserves Appropriated From Profits [member]	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								
Previous Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period	27	**434.455.494**	**3.362.692.345**	**-85.581**	**9.160.070**	**652.856**			**3.290.580.053**	**-5.276.153.257**	**1.185.385.175**	**3.006.687.156**	**5.180.179**	**3.011.867.335**
	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									954.073	1.184.431.102	-1.185.385.175			
	Total Comprehensive Income (Loss)				16.971						131.368.127	47.043.450	178.428.548	-324.444	178.104.104
	Profit (loss)				16.971						131.368.127	47.043.450	178.428.548	-324.444	178.104.104
	Other Comprehensive Income (Loss)						-55.633						-55.633	0	-55.633
	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														
	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	**434.455.494**	**3.362.692.345**	**-68.610**	**9.160.070**	**597.223**			**3.291.534.126**	**-3.960.354.028**	**47.043.450**	**3.185.060.070**	**4.855.735**	**3.189.915.805**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	27	**852.512.779**	**2.983.466.160**	**-59.275**	**9.160.070**	**566.621**			**3.290.628.642**	**-4.090.816.671**	**694.950.810**	**3.740.409.136**	**3.821.853**	**3.744.230.989**
	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										694.950.810	-694.950.810	0	0	0
	Total Comprehensive Income (Loss)											235.418.549	235.418.549	26.635	235.445.184
	Profit (loss)											235.418.549	235.418.549	26.635	235.445.184
	Other Comprehensive Income (Loss)													0	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														

Current Period 01.01.2025 - 30.06.2025															
	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	**852.512.779**	**2.983.466.160**	**-59.275**	**9.160.070**	**566.621**			**3.290.628.642**	**-3.395.865.861**	**235.418.549**	**3.975.827.685**	**3.848.488**	**3.979.676.173**