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KAMUYU AYDINLATMA PLATFORMU

YEŞİL YAPI ENDÜSTRİSİ A.Ş.
Financial Report
Consolidated
2026 - 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	Partial Positive

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Yeşil Yapı Endüstrisi Anonim Şirketi

Yönetim Kurulu'na

Giriş

Yeşil Yapı Endüstrisi Anonim Şirketi ("Şirket") ve Bağlı Ortaklıkları ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile konsolide açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara 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.

Şartlı Sonucun Dayanağı

İlişikteki finansal tablolarda 20.782.930 TL kayıtlı değerle yer alan finansal yatırım, Yeşil Gayrimenkul Yatırım Ortaklığı A.Ş'ye ait olup, söz konusu şirketin payları kotasyondan çıkarılmıştır. TFRS 13 "Gerçeğe Uygun Değer Ölçümü" standardı uyarınca, bahse konu yatırımın 30 Haziran 2026 tarihi itibarıyla gerçeğe uygun değerinin güvenilir bir şekilde tahmin edilmesine yönelik yeterli ve uygun bilgi ve belgeye erişilememiştir. Bu nedenle, söz konusu yatırımın gerçeğe uygun değerinde meydana gelmesi muhtemel değer düşüklüğünün finansal tablolara olan etkisini belirleyememiş bulunmaktayız.

Şartlı Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin yukarıdaki paragrafta belirtilen hususlar hariç olmak üzere, tüm önemli yönleriyle TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(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 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	12.940.486	14.787.837
Financial Investments	7	20.782.930	20.782.930
Trade Receivables		908.630.366	1.092.460.464
Trade Receivables Due From Related Parties	10,37	908.630.366	1.092.460.464
Other Receivables	11	215.133.144	152.795
Other Receivables Due From Related Parties	11,37	112.128	132.042
Other Receivables Due From Unrelated Parties	11	215.021.016	20.753
Inventories	13	390.691.144	390.834.728
Prepayments		180.883.250	3.256.378
Prepayments to Unrelated Parties	15	180.883.250	3.256.378
Current Tax Assets	25	8.287.226	107.276
Other current assets	26	6.706.246	3.755.858
SUB-TOTAL		**1.744.054.792**	**1.526.138.266**
Total current assets		**1.744.054.792**	**1.526.138.266**
NON-CURRENT ASSETS			
Trade Receivables		0	0
Other Receivables		750.653	883.968
Other Receivables Due From Unrelated Parties	11	750.653	883.968
Investments accounted for using equity method	16	3.624.977.681	3.703.414.954
Investment property	17	1.106.354.314	1.106.354.314
Property, plant and equipment	18	57.205.766	57.426.437
Intangible assets and goodwill	19	2.496.591	2.589.269
Prepayments		0	246.413
Prepayments to Unrelated Parties	15	0	246.413
Deferred Tax Asset	35	0	42.294.198
Other Non-current Assets	26	16.806.177	19.790.938
Total non-current assets		**4.808.591.182**	**4.933.000.491**
Total assets		**6.552.645.974**	**6.459.138.757**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	267.867	310.246
Trade Payables		152.441.051	175.023.827
Trade Payables to Related Parties	10,37	124.319.059	146.062.940
Trade Payables to Unrelated Parties	10	28.121.992	28.960.887
Employee Benefit Obligations	20	16.435.363	6.770.610
Other Payables	11	53.936.836	41.930.916
Other Payables to Related Parties	11,37	17.537.859	16.473.230
Other Payables to Unrelated Parties	11	36.398.977	25.457.686
Deferred Income Other Than Contract Liabilities		61.118.285	71.972.835
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	61.118.285	71.972.835
Current provisions	22	11.564.040	12.521.351
Current provisions for employee benefits	22	1.414.166	568.869
Other current provisions	22	10.149.874	11.952.482
SUB-TOTAL		**295.763.442**	**308.529.785**
Total current liabilities		**295.763.442**	**308.529.785**
NON-CURRENT LIABILITIES			
Other Payables		9.364	198.288
Other Payables to Unrelated parties	11	9.364	198.288
Non-current provisions		12.128.770	2.906.578
Non-current provisions for employee benefits	24	12.128.770	2.906.578
Deferred Tax Liabilities	35	304.454.553	0
Total non-current liabilities		**316.592.687**	**3.104.866**
Total liabilities		**612.356.129**	**311.634.651**
EQUITY			
Equity attributable to owners of parent		5.935.540.513	6.142.094.917
Issued capital	27	1.705.025.558	1.705.025.558

Inflation Adjustments on Capital	27	4.410.352.115	4.410.352.115
Treasury Shares (-)	27	-78.309	-78.309
Share Premium (Discount)	27	28.391.274	28.391.274
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		748.567	748.567
Gains (Losses) on Revaluation and Remeasurement		748.567	748.567
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	748.567	748.567
Restricted Reserves Appropriated From Profits	27	4.347.270.737	4.347.270.737
Legal Reserves	27	74.055.949	74.055.949
Other Restricted Profit Reserves	27	4.273.214.788	4.273.214.788
Prior Years' Profits or Losses	27	-4.349.615.025	-4.486.300.309
Current Period Net Profit Or Loss	27	-206.554.404	136.685.284
Non-controlling interests	27	4.749.332	5.409.189
Total equity		**5.940.289.845**	**6.147.504.106**
Total Liabilities and Equity		**6.552.645.974**	**6.459.138.757**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	7.074.009	4.995.513	4.232.898	2.108.684
Cost of sales	28	-23.504.861	-14.274.494	-22.635.940	-6.690.421
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-16.430.852	-9.278.981	-18.403.042	-4.581.737
GROSS PROFIT (LOSS)		-16.430.852	-9.278.981	-18.403.042	-4.581.737
General Administrative Expenses	30	-36.913.153	-47.723.914	-27.625.749	-20.706.068
Other Income from Operating Activities	31	1.716.854	16.978.588	7.868.353	7.797.580
Other Expenses from Operating Activities	31	-1.688.076	-1.980.000	-1.720.039	-1.856.545
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-53.315.227	-42.004.307	-39.880.477	-19.346.770
Investment Activity Income	16	75.692.562	0	75.692.562	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	60.870.166	244.429.244	24.625.184	54.304.666
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		83.247.501	202.424.937	60.437.269	34.957.896
Finance income	33	179.656.094	0	179.656.094	0
Finance costs	33	-4.644	-17.313.674	-1.984	-195.904
Gains (losses) on net monetary position		-123.364.461	45.403.004	-12.454.311	22.277.087
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		139.534.490	230.514.267	227.637.068	57.039.079
Tax (Expense) Income, Continuing Operations		-346.748.751	80.533.883	-171.990.662	-150.922.777
Deferred Tax (Expense) Income	35	-346.748.751	80.533.883	-171.990.662	-150.922.777
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-207.214.261	311.048.150	55.646.406	-93.883.698
PROFIT (LOSS)		-207.214.261	311.048.150	55.646.406	-93.883.698
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-659.857	35.188	-333.091	-87.850
Owners of Parent		-206.554.404	311.012.962	55.979.497	-93.795.848
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
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)		**-207.214.261**	**311.048.150**	**55.646.406**	**-93.883.698**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-659.857	35.188	-333.091	-87.850
Owners of Parent		-206.554.404	311.012.962	55.979.497	-93.795.848

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-179.226.201**	**18.556.251**
Profit (Loss)		-207.214.261	311.048.150
Adjustments to Reconcile Profit (Loss)		**326.477.495**	**-270.678.870**
Adjustments for depreciation and amortisation expense	18,19	313.349	520.218
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.684.304	1.961.330
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	11	1.684.304	1.961.330
Adjustments for provisions	22,24	12.022.455	3.431.846
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	12.022.455	3.431.846
Adjustments for Interest (Income) Expenses	33	-179.651.450	17.313.674
Adjustments for Interest Income	33	-179.656.094	0
Adjustments for interest expense	33	4.644	17.313.674
Adjustments for fair value losses (gains)	31	0	19.900.453
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	32	-60.870.166	-244.429.244
Adjustments for Tax (Income) Expenses	35	346.748.751	-80.533.883
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	32	-75.692.562	0
Adjustments Related to Gain and Losses on Net Monetary Position		281.922.814	11.156.736
Changes in Working Capital		**-288.878.667**	**-20.405.810**
Adjustments for decrease (increase) in trade accounts receivable		19.071.178	5.779.129
Decrease (Increase) in Trade Accounts Receivables from Related Parties		19.071.178	5.791.867
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	-12.738
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-215.003.393	1.158.289
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	629.306
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-215.003.393	528.983
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		58.943.559	2.457.459
Decrease (Increase) in Prepaid Expenses		-177.908.731	2.632.951
Adjustments for increase (decrease) in trade accounts payable		3.813.362	-23.329.434
Increase (Decrease) in Trade Accounts Payables to Related Parties		284.534	-5.326.498
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.528.828	-18.002.936
Increase (Decrease) in Employee Benefit Liabilities		10.685.859	1.292.948
Adjustments for increase (decrease) in other operating payables		18.170.693	-910.704
Increase (Decrease) in Other Operating Payables to Related Parties		3.549.032	470.624
Increase (Decrease) in Other Operating Payables to Unrelated Parties		14.621.661	-1.381.328
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		0	-11.539.132
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.651.194	2.052.684
Cash Flows from (used in) Operations		**-169.615.433**	**19.963.470**
Payments Related with Provisions for Employee Benefits		-1.430.818	-1.136.902
Income taxes refund (paid)		-8.179.950	-270.317
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**179.609.071**	**-17.363.388**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings	8	-42.379	-49.715
Interest paid	33	-4.644	-17.313.673
Interest Received	33	179.656.094	0

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		382.870	1.192.863
Net increase (decrease) in cash and cash equivalents		382.870	1.192.863
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**14.787.837**	**17.171.993**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.230.221	-2.454.058
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**12.940.486**	**15.910.798**

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 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**852.512.779**	**4.215.223.751**	**-78.309**	**12.101.429**	**748.567**			**4.347.270.737**	**-5.404.404.307**	**918.103.998**	**4.941.478.645**	**5.049.075**	**4.946.527.720**
	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										918.103.998	-918.103.998			
	Total Comprehensive Income (Loss)											311.012.961	311.012.961	35.187	311.048.148
	Profit (loss)											311.012.961	311.012.961	35.187	311.048.148
	Other Comprehensive Income (Loss)														0
	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														0
	Equity at end of period		**852.512.779**	**4.215.223.751**	**78.309**	**12.101.429**	**748.567**			**4.347.270.737**	**-4.486.300.309**	**311.012.961**	**5.252.491.606**	**5.084.262**	**5.257.575.868**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**1.705.025.558**	**4.410.352.115**	**-78.309**	**28.391.274**	**748.567**			**4.347.270.737**	**-4.486.300.309**	**136.685.284**	**6.142.094.917**	**5.409.189**	**6.147.504.106**
	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										136.685.284	-136.685.284	0	0	0
	Total Comprehensive Income (Loss)											-206.554.404	-206.554.404	-659.857	-207.214.261
	Profit (loss)											-206.554.404	-206.554.404	-659.857	-207.214.261
	Other Comprehensive Income (Loss)													0	0
	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														

Current Period 01.01.2026 - 30.06.2026	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		**1.705.025.558**	**4.410.352.115**	**-78.309**	**28.391.274**	**748.567**			**4.347.270.737**	**-4.349.615.025**	**-206.554.404**	**5.935.540.513**	**4.749.332**	**5.940.289.845**