



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash Accounts Regarding Real Estate Projects	6	3.866.840	5.243.389
Trade Receivables	10	153.328.483	269.144.165
Trade Receivables Due From Related Parties	10,37	50.126.455	220.185.243
Trade Receivables Due From Unrelated Parties	10	103.202.028	48.958.922
Other Receivables	11	17.324.096	17.991.571
Other Receivables Due From Related Parties	11,37		4.827.318
Other Receivables Due From Unrelated Parties	11	17.324.096	13.164.253
Inventories	13	1.041.470.298	1.044.293.580
Prepayments	15	8.627.192	5.508.296
Current Tax Assets	25	51.188	51.188
Other current assets	26	27.315.305	31.997.636
SUB-TOTAL		1.251.983.402	1.374.229.825
Total current assets		1.251.983.402	1.374.229.825
NON-CURRENT ASSETS			
Financial Investments		323.537.554	192.688.522
Other Financial Investments	7	323.537.554	192.688.522
Trade Receivables	10	13.636.754	15.541.296
Trade Receivables Due From Unrelated Parties	10	13.636.754	15.541.296
Other Receivables	11	5.602.198	5.602.198
Other Receivables Due From Unrelated Parties	11	5.602.198	5.602.198
Investments accounted for using equity method	16	61.836.750	121.739.860
Investment property	17	209.277.413	212.837.413
Property, plant and equipment	18	928.921	943.897
Intangible assets and goodwill	19	5.572	8.729
Other intangible assets	19	5.572	8.729
Prepayments	15	256.419.644	245.333.521
Other Non-current Assets	26	7.714.067	7.837.376
Total non-current assets		878.958.873	802.532.812
Total assets		2.130.942.275	2.176.762.637
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	18.107.034	19.070.681
Current Portion of Non-current Borrowings	8	509.455.935	396.920.555
Trade Payables	10	405.646.756	293.430.941
Trade Payables to Related Parties	10,37	361.583.698	264.193.866
Trade Payables to Unrelated Parties	10	44.063.058	29.237.075
Employee Benefit Obligations	20	128.786	2.661.046
Other Payables	11	38.348.651	32.746.200
Other Payables to Related Parties	11,37	11.590.000	12.647.523
Other Payables to Unrelated Parties	11	26.758.651	20.098.677
Liabilities Due to Investments Accounted for Using Equity Method	16	287.336	286.351
Deferred Income Other Than Contract Liabilities	15	3.089.010	3.188.885
Current provisions	22	85.006.389	64.699.879
Current provisions for employee benefits	22	232.253	214.284
Other current provisions	22	84.774.136	64.485.595
SUB-TOTAL		1.060.069.897	813.004.538
Total current liabilities		1.060.069.897	813.004.538
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	368.603.464	468.927.315
Trade Payables		8.030.065	8.081.244
Trade Payables To Unrelated Parties	10	8.030.065	8.081.244
Deferred Income Other Than Contract Liabilities	15	879.242.066	879.470.404
Deferred Income Other Than Contract Liabilities From Related Parties	15	104.146.929	104.146.929
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	775.095.137	775.323.475
Non-current provisions	22,24	264.998	97.438

Non-current provisions for employee benefits	22,24	264.998	97.438
Total non-current liabilities		1.256.140.593	1.356.576.401
Total liabilities		2.316.210.490	2.169.580.939
EQUITY			
Equity attributable to owners of parent		-185.268.215	7.181.698
Issued capital	27	235.115.706	235.115.706
Treasury Shares (-)	27	-3.279.031	-3.279.031
Share Premium (Discount)	27	2.576	2.576
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	70.223	70.223
Prior Years' Profits or Losses	27	-224.727.776	-163.419.079
Current Period Net Profit Or Loss	27	-192.449.913	-61.308.697
Total equity		-185.268.215	7.181.698
Total Liabilities and Equity		2.130.942.275	2.176.762.637

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	9.932.209	8.622.160	2.452.306	2.360.777
Cost of sales	28	-2.285.983	-474.512	-186.991	-165.360
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.646.226	8.147.648	2.265.315	2.195.417
GROSS PROFIT (LOSS)		7.646.226	8.147.648	2.265.315	2.195.417
General Administrative Expenses	29	-3.066.819	-3.964.456	-1.208.351	-1.515.419
Marketing Expenses	29	-83.565	-215.048	-23.877	-54.434
Other Income from Operating Activities	31	7.987.180	75.381.810	3.087.307	60.695.004
Other Expenses from Operating Activities	31	-95.376.915	-18.386.203	-30.876.269	923.050
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-82.893.893	60.963.751	-26.755.875	62.243.618
Investment Activity Expenses		-13.532		-13.532	
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-59.904.095	-18.187.881	-21.685.534	-10.355.697
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-142.811.520	42.775.870	-48.454.941	51.887.921
Finance income	33	25.176.101	55.907.020	3.865.458	35.882.455
Finance costs	33	-74.814.494	-55.578.985	-33.141.227	-32.353.676
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-192.449.913	43.103.905	-77.730.710	55.416.700
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-192.449.913	43.103.905	-77.730.710	55.416.700
PROFIT (LOSS)		-192.449.913	43.103.905	-77.730.710	55.416.700
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-192.449.913	43.103.905	-77.730.710	55.416.700
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>	36	-0,81850000	0,18330000	-0,33060000	0,23570000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-192.449.913	43.103.905	-77.730.710	55.416.700
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-192.449.913	43.103.905	-77.730.710	55.416.700

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		189.461.449	-215.735.233
Profit (Loss)		-192.449.913	43.103.906
Profit (Loss) from Continuing Operations		-192.449.913	43.103.906
Adjustments to Reconcile Profit (Loss)		154.812.482	7.204.002
Adjustments for depreciation and amortisation expense	17,18,19	141.442	122.877
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.182.207	1.290.408
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	1.182.207	1.290.408
Adjustments for provisions		20.474.070	129.613
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	185.529	129.613
Adjustments for (Reversal of) Other Provisions	22	20.288.541	
Adjustments for Interest (Income) Expenses		73.139.005	58.227.272
Adjustments for Interest Income	32	10.691	1
Adjustments for interest expense	33	74.814.494	55.578.984
Deferred Financial Expense from Credit Purchases	10	-907.994	2.817.946
Unearned Financial Income from Credit Sales	10	-778.186	-169.659
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		59.904.095	18.187.881
Adjustments For Undistributed Profits Of Joint Ventures	16	59.904.095	18.187.881
Adjustments for losses (gains) on disposal of non-current assets		-28.337	-70.754.049
Adjustments for Losses (Gains) Arised From Sale of Investment Property	32	-28.337	-70.754.049
Changes in Working Capital		227.098.880	-266.043.141
Adjustments for decrease (increase) in trade accounts receivable	10	118.070.644	-121.096.747
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-86.966	-3.389.549
Adjustments for decrease (increase) in inventories	13	2.823.282	-109.470.685
Decrease (Increase) in Prepaid Expenses	15	-14.205.019	-20.388.816
Adjustments for increase (decrease) in trade accounts payable	10	113.072.630	-2.083.822
Increase (Decrease) in Employee Benefit Liabilities	20	-2.532.260	-413.384
Adjustments for increase (decrease) in other operating payables	11	5.602.451	-40.454.943
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-328.213	-3.099.372
Other Adjustments for Other Increase (Decrease) in Working Capital		4.682.331	34.354.177
Decrease (Increase) in Other Assets Related with Operations		4.682.331	34.354.177
Cash Flows from (used in) Operations		189.461.449	-215.735.233
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-127.260.695	133.811.250
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		-130.849.032	
Cash Inflows from Sale of Investment Property	17	3.588.337	133.811.250
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-63.577.303	87.409.634
Repayments of borrowings		-63.385.758	91.601.511
Loan Repayments		-64.089.853	90.474.280
Cash Outflows from Other Financial Liabilities	8	704.095	1.127.231
Interest paid	8	-191.545	-4.191.877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.376.549	5.485.651
Net increase (decrease) in cash and cash equivalents		-1.376.549	5.485.651
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		5.243.389	1.687.403
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.866.840	7.173.054

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity										
	Equity attributable to owners of parent [member]										Non-controlling interests [member]
	Issued 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	-3.279.031	2.576	70.223			10.551.466	-129.905.615	112.555.325	112.555.325
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	27							-129.905.615	129.905.615		
Total Comprehensive Income (Loss)									43.103.905	43.103.905	43.103.905
Profit (loss)	27								43.103.905	43.103.905	43.103.905
Other Comprehensive Income (Loss)											
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	-3.279.031	2.576	70.223			-119.354.149	43.103.905	155.659.230	155.659.230
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	27	235.115.706	-3.279.031	2.576	70.223			-163.419.079	-61.308.697	7.181.698	7.181.698
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	27							-61.308.697	61.308.697		
Total Comprehensive Income (Loss)									-192.449.913	-192.449.913	-192.449.913
Profit (loss)	27								-192.449.913	-192.449.913	-192.449.913
Other Comprehensive Income (Loss)											
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											

Previous Period
01.01.2019 - 30.09.2019

Current Period														
01.01.2020 - 30.09.2020														
	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	-3.279.031	2.576	70.223					-224.727.776	-192.449.913	-185.268.215	-185.268.215