



**KAMUYU AYDINLATMA PLATFORMU**

**YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2021 - 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 30.09.2021	Previous Period 31.12.2020
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	456.863	990.047
Trade Receivables	10,37	62.153.330	49.951.174
Trade Receivables Due From Related Parties		15.554.941	2.025.059
Trade Receivables Due From Unrelated Parties		46.598.389	47.926.115
Other Receivables	11,37	33.660.706	33.193.766
Other Receivables Due From Related Parties		16.536.250	16.535.950
Other Receivables Due From Unrelated Parties		17.124.456	16.657.816
Inventories	13	1.154.239.077	1.043.269.353
Prepayments	15	32.387.530	83.724.963
Current Tax Assets	25	0	51.188
Other current assets	26	2.865.444	25.978.818
<b>SUB-TOTAL</b>		<b>1.285.762.950</b>	<b>1.237.159.309</b>
<b>Total current assets</b>		<b>1.285.762.950</b>	<b>1.237.159.309</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	7	323.537.554	323.537.554
Trade Receivables	10	9.254.161	11.658.441
Trade Receivables Due From Unrelated Parties		9.254.161	11.658.441
Other Receivables	11,37	5.602.198	5.602.198
Other Receivables Due From Unrelated Parties		5.602.198	5.602.198
Investments accounted for using equity method	16	107.846.770	48.970.914
Investment property	17	69.025.000	211.586.017
Property, plant and equipment	18	915.499	924.022
Intangible assets and goodwill	19	1.889	4.644
Other intangible assets		1.889	4.644
Prepayments	15	57.666.974	242.750.869
Other Non-current Assets	26	7.549.655	7.672.964
<b>Total non-current assets</b>		<b>581.399.700</b>	<b>852.707.623</b>
<b>Total assets</b>		<b>1.867.162.650</b>	<b>2.089.866.932</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	8	136.637.068	18.193.684
Current Portion of Non-current Borrowings	8	296.836.327	493.102.115
Trade Payables	10,37	379.295.944	271.305.702
Trade Payables to Related Parties		367.178.901	254.666.980
Trade Payables to Unrelated Parties		12.117.043	16.638.722
Employee Benefit Obligations	20	3.149.597	2.681.345
Other Payables	11,37	210.005.105	122.578.873
Other Payables to Related Parties		184.171.646	110.404.072
Other Payables to Unrelated Parties		25.833.459	12.174.801
Liabilities Due to Investments Accounted for Using Equity Method	16	288.586	288.486
Deferred Income Other Than Contract Liabilities	15	3.008.027	2.979.010
Deferred Income Other Than Contract Liabilities from Unrelated Parties		3.008.027	2.979.010
Current provisions		292.569	273.708
Current provisions for employee benefits	22	292.569	273.708
Other Current Liabilities	22	104.907.680	91.536.983
<b>SUB-TOTAL</b>		<b>1.134.420.903</b>	<b>1.002.939.906</b>
<b>Total current liabilities</b>		<b>1.134.420.903</b>	<b>1.002.939.906</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	8	230.644.902	384.111.253
Trade Payables	10	7.557.042	7.378.950
Trade Payables To Related Parties		7.557.042	7.378.950
Other Payables	11	0	3.952.634
Other Payables to Unrelated parties		0	3.952.634
Deferred Income Other Than Contract Liabilities	15	867.137.845	879.242.613
Deferred Income Other Than Contract Liabilities From Related Parties		102.373.088	104.146.929

Deferred Income Other Than Contract Liabilities from Unrelated Parties		764.764.757	775.095.684
Non-current provisions	24	304.119	282.947
Non-current provisions for employee benefits		304.119	282.947
<b>Total non-current liabilities</b>		<b>1.105.643.908</b>	<b>1.274.968.397</b>
<b>Total liabilities</b>		<b>2.240.064.811</b>	<b>2.277.908.303</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		-372.902.161	-188.041.371
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		70.223	70.223
Gains (Losses) on Revaluation and Remeasurement	27	70.223	70.223
Gains (Losses) on Remeasurements of Defined Benefit Plans		70.223	70.223
Prior Years' Profits or Losses	27	-419.950.845	-224.727.776
Current Period Net Profit Or Loss	27	-184.860.790	-195.223.069
<b>Total equity</b>		<b>-372.902.161</b>	<b>-188.041.371</b>
<b>Total Liabilities and Equity</b>		<b>1.867.162.650</b>	<b>2.089.866.932</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	28	55.064.784	9.932.209	888.229	2.452.306
Cost of sales	28	-33.302.966	-2.285.983	0	-186.991
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>21.761.818</b>	<b>7.646.226</b>	<b>888.229</b>	<b>2.265.315</b>
<b>GROSS PROFIT (LOSS)</b>		<b>21.761.818</b>	<b>7.646.226</b>	<b>888.229</b>	<b>2.265.315</b>
General Administrative Expenses	29,30	-21.426.161	-3.066.819	-1.663.474	-1.208.351
Marketing Expenses	29,30	-192.192	-83.565	-78.388	-23.877
Other Income from Operating Activities	31	46.325.530	7.987.180	38.268.428	3.087.307
Other Expenses from Operating Activities	31	-76.422.883	-95.376.915	-11.408.743	-30.876.269
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>-29.953.888</b>	<b>-82.893.893</b>	<b>26.006.052</b>	<b>-26.755.875</b>
Investment Activity Expenses			-13.532		-13.532
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	-76.616.823	-59.904.095	-6.397.440	-21.685.534
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>-106.570.711</b>	<b>-142.811.520</b>	<b>19.608.612</b>	<b>-48.454.941</b>
Finance income	33	2.055.071	25.176.101	0	3.865.458
Finance costs	33	-80.345.150	-74.814.494	-17.239.711	-33.141.227
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>-184.860.790</b>	<b>-192.449.913</b>	<b>2.368.901</b>	<b>-77.730.710</b>
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>-184.860.790</b>	<b>-192.449.913</b>	<b>2.368.901</b>	<b>-77.730.710</b>
<b>PROFIT (LOSS)</b>		<b>-184.860.790</b>	<b>-192.449.913</b>	<b>2.368.901</b>	<b>-77.730.710</b>
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-184.860.790	-192.449.913	2.368.901	-77.730.710
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	36	-0,78630000	-0,81850000	0,01010000	-0,33060000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
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			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>0</b>			
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-184.860.790</b>	<b>-192.449.913</b>	<b>2.368.901</b>	<b>-77.730.710</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-184.860.790	-192.449.913	2.368.901	-77.730.710

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>169.646.080</b>	<b>189.461.449</b>
Profit (Loss)		-184.860.790	-192.449.913
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>89.832.681</b>	<b>154.812.482</b>
Adjustments for depreciation and amortisation expense	17,19	134.587	141.442
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.017.311	1.182.207
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		4.017.311	1.182.207
Adjustments for provisions	22,24	26.664.120	20.474.070
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	260.147	185.529
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22,24	12.655.694	20.288.541
Adjustments for (Reversal of) Other Provisions		13.748.279	0
Adjustments for Interest (Income) Expenses		79.011.248	73.139.005
Adjustments for Interest Income	33	-2.055.071	10.691
Adjustments for interest expense	33	80.829.133	74.814.494
Deferred Financial Expense from Credit Purchases		-256.073	-907.994
Unearned Financial Income from Credit Sales		493.259	-778.186
Adjustments for unrealised foreign exchange losses ( gains)		37.714.167	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-58.875.756	59.904.095
Adjustments for losses (gains) on disposal of non-current assets		1.167.004	-28.337
<b>Changes in Working Capital</b>		<b>264.894.303</b>	<b>227.098.880</b>
Adjustments for decrease (increase) in trade accounts receivable		-7.948.407	118.070.644
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.022.576	-86.966
Adjustments for decrease (increase) in inventories		-110.969.724	2.823.282
Decrease (Increase) in Prepaid Expenses		236.421.328	-14.205.019
Adjustments for increase (decrease) in trade accounts payable		69.960.908	113.072.630
Increase (Decrease) in Employee Benefit Liabilities		-76.359	-2.532.260
Adjustments for increase (decrease) in other operating payables		70.491.510	5.602.451
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-12.075.751	-328.213
Other Adjustments for Other Increase (Decrease) in Working Capital		23.113.374	4.682.331
<b>Cash Flows from (used in) Operations</b>		<b>169.866.194</b>	<b>189.461.449</b>
Payments Related with Provisions for Employee Benefits		-220.114	0
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>141.394.013</b>	<b>-127.260.695</b>
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-130.849.032
Cash Inflows from Sale of Investment Property		141.394.013	3.588.337
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-311.573.277</b>	<b>-63.577.303</b>
Proceeds from borrowings		163.949.220	0
Repayments of borrowings		-395.776.976	-63.385.758
Interest paid		-79.745.521	-191.545
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>		<b>-533.184</b>	<b>-1.376.549</b>
Net increase (decrease) in cash and cash equivalents		-533.184	-1.376.549
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>990.047</b>	<b>5.243.389</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>456.863</b>	<b>3.866.840</b>



# 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											
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
<b>Equity at beginning of period</b>	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											
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											
<b>Equity at end of period</b>	27	235.115.706	-3.279.031	2.576	70.223			-224.727.776	-192.449.913	-185.269.215	-185.269.215
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
<b>Equity at beginning of period</b>	27	235.115.706	-3.279.031	2.576	70.223			-224.727.776	-195.223.069	-188.041.371	-188.041.371
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							-195.223.069	195.223.069		
Total Comprehensive Income (Loss)									-184.860.790	-184.860.790	-184.860.790
Profit (loss)	27								-184.860.790	-184.860.790	-184.860.790
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  
01.01.2020 - 30.09.2020

Current Period 01.01.2021 - 30.09.2021													
	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												
	<b>Equity at end of period</b>	27	235.115.706	-3.279.031	2.576	70.223				-419.950.845	-164.860.790	-372.902.161	-372.902.161