



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Consolidated
2021 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	717.382	1.854.633
Trade Receivables	10,37	62.213.024	127.143.680
Trade Receivables Due From Related Parties	37	15.614.635	79.210.957
Trade Receivables Due From Unrelated Parties	10	46.598.389	47.932.723
Other Receivables	11,37	36.972.527	36.452.075
Other Receivables Due From Related Parties		17.642.676	17.609.084
Other Receivables Due From Unrelated Parties		19.329.851	18.842.991
Inventories	13	1.297.128.000	1.180.678.246
Prepayments	15	32.388.658	84.770.091
Current Tax Assets	25	0	51.188
Other current assets	26	5.444.697	28.472.777
SUB-TOTAL		1.434.864.288	1.459.422.690
Total current assets		1.434.864.288	1.459.422.690
NON-CURRENT ASSETS			
Trade Receivables	10,37	9.254.161	11.658.441
Trade Receivables Due From Unrelated Parties		9.254.161	11.658.441
Other Receivables	11,37	5.846.653	5.839.437
Other Receivables Due From Unrelated Parties		5.846.653	5.839.437
Investments accounted for using equity method	16	107.846.770	48.970.914
Investment property	17	99.505.000	242.066.017
Property, plant and equipment	18	2.993.474	3.078.806
Intangible assets and goodwill	19	2.305	5.121
Other intangible assets	19	2.305	5.121
Prepayments	15	65.365.007	255.276.217
Other Non-current Assets	26	7.549.655	7.672.964
Total non-current assets		298.363.025	574.567.917
Total assets		1.733.227.313	2.033.990.607
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	150.536.988	30.549.297
Current Portion of Non-current Borrowings	8	299.304.768	507.673.395
Trade Payables	10,37	391.477.357	274.966.543
Trade Payables to Related Parties	37	370.659.546	254.916.980
Trade Payables to Unrelated Parties	10	20.817.811	20.049.563
Employee Benefit Obligations	20	5.614.249	2.725.291
Other Payables	11,37	189.715.779	169.050.324
Other Payables to Related Parties	37	162.016.904	153.175.393
Other Payables to Unrelated Parties	11	27.698.875	15.874.931
Liabilities Due to Investments Accounted for Using Equity Method	16	288.586	288.486
Deferred Income Other Than Contract Liabilities	15	14.373.428	14.431.592
Deferred Income Other Than Contract Liabilities from Unrelated Parties		14.373.428	14.431.592
Current provisions	22	115.923.004	102.530.559
Current provisions for employee benefits	22	317.926	296.178
Other current provisions	22	115.605.078	102.234.381
SUB-TOTAL		1.167.234.159	1.102.215.487
Total current liabilities		1.167.234.159	1.102.215.487
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	254.560.364	399.854.683
Trade Payables	10,37	7.557.042	7.378.950
Trade Payables To Related Parties		7.557.042	7.378.950
Other Payables	11,37	0	4.386.513
Other Payables to Unrelated parties		0	4.386.513
Deferred Income Other Than Contract Liabilities	15	903.362.966	916.659.333
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	903.362.966	916.659.333
Non-current provisions	24	315.558	291.855

Non-current provisions for employee benefits	24	315.558	291.855
Deferred Tax Liabilities	35	2.836.672	5.668.628
Total non-current liabilities		1.168.632.602	1.334.239.962
Total liabilities		2.335.866.761	2.436.455.449
EQUITY			
Equity attributable to owners of parent		-604.491.445	-405.637.656
Issued capital	27	235.115.706	235.115.706
Treasury Shares (-)		-3.279.031	-3.279.031
Share Premium (Discount)		2.576	2.576
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	70.223	70.223
Gains (Losses) on Revaluation and Remeasurement		70.223	70.223
Gains (Losses) on Remeasurements of Defined Benefit Plans		70.223	70.223
Prior Years' Profits or Losses	27	-637.547.130	-399.635.610
Current Period Net Profit Or Loss		-198.853.789	-237.911.520
Non-controlling interests	27	1.851.997	3.172.814
Total equity		-602.639.448	-402.464.842
Total Liabilities and Equity		1.733.227.313	2.033.990.607

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	55.674.372	9.932.209	1.101.229	2.452.306
Cost of sales	28	-33.302.966	-2.285.983	0	-186.991
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		22.371.406	7.646.226	1.101.229	2.265.315
GROSS PROFIT (LOSS)		22.371.406	7.646.226	1.101.229	2.265.315
General Administrative Expenses	29,30	-24.907.137	-3.539.340	-2.319.627	-1.366.751
Marketing Expenses	29,30	-1.091.390	-8.829.999	-646.044	-8.770.311
Other Income from Operating Activities	31	52.474.823	20.219.618	44.290.668	14.884.498
Other Expenses from Operating Activities	31	-86.767.137	-95.473.933	-13.655.569	-30.913.715
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-37.919.435	-79.977.428	28.770.657	-23.900.964
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
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-114.536.258	-139.895.055	22.373.217	-45.600.030
Finance income	33	2.055.071	27.132.759	0	4.636.121
Finance costs	33	-90.525.375	-83.859.807	-20.289.494	-35.412.153
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-203.006.562	-196.622.103	2.083.723	-76.376.062
Tax (Expense) Income, Continuing Operations		2.831.956	1.154.744	184.295	1.794.183
Deferred Tax (Expense) Income	35	2.831.956	1.154.744	184.295	1.794.183
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-200.174.606	-195.467.359	2.268.018	-74.581.879
PROFIT (LOSS)		-200.174.606	-195.467.359	2.268.018	-74.581.879
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-1.320.817	-1.375.352	-8.702	1.435.237
Owners of Parent		-198.853.789	-194.092.007	2.276.720	-76.017.116
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	-0,84580000	-0,82550000	0,00970000	-0,32330000
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)		-200.174.606	-195.467.359	2.268.018	-74.581.879
Total Comprehensive Income Attributable to					
Non-controlling Interests		-1.320.817	-1.375.352	-8.702	1.435.237
Owners of Parent		-198.853.789	-194.092.007	2.276.720	-76.017.116

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		180.380.899	183.562.495
Profit (Loss)		-200.174.606	-195.467.359
Adjustments to Reconcile Profit (Loss)		102.459.905	173.101.296
Adjustments for depreciation and amortisation expense	17,19	211.457	98.316
Adjustments for Impairment Loss (Reversal of Impairment Loss)		9.428.933	1.183.736
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		9.428.933	1.183.736
Adjustments for provisions	22,24	27.458.505	31.117.963
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	265.565	196.358
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22,24	12.655.694	30.921.605
Adjustments for (Reversal of) Other Provisions		14.537.246	0
Adjustments for Interest (Income) Expenses		88.187.551	81.980.267
Adjustments for Interest Income	33	-2.055.071	-193.360
Adjustments for interest expense	33	90.005.436	83.859.807
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	16	-58.875.756	59.904.095
Adjustments for Tax (Income) Expenses	35	-2.831.956	-1.154.744
Adjustments for losses (gains) on disposal of non-current assets		1.167.004	-28.337
Changes in Working Capital		278.315.714	205.928.558
Adjustments for decrease (increase) in trade accounts receivable		69.184.405	113.617.904
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.694.926	-19.713.931
Adjustments for decrease (increase) in inventories		-116.449.754	2.509.859
Decrease (Increase) in Prepaid Expenses		241.492.643	-15.394.598
Adjustments for increase (decrease) in trade accounts payable		78.481.480	109.865.740
Increase (Decrease) in Employee Benefit Liabilities		2.120.430	-2.564.216
Adjustments for increase (decrease) in other operating payables		2.507.887	6.688.488
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-13.354.531	-350.713
Other Adjustments for Other Increase (Decrease) in Working Capital		23.028.080	11.270.025
Cash Flows from (used in) Operations		180.601.013	183.562.495
Payments Related with Provisions for Employee Benefits		-220.114	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		141.394.013	25.149.730
Cash Inflows from Sale of Investment Property		141.394.013	25.149.730
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-322.912.163	-210.141.454
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0	-130.849.032
Proceeds from borrowings		187.506.435	0
Repayments of borrowings		-421.720.691	-78.238.648
Interest paid		-88.697.907	-1.053.774
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.137.251	-1.429.229
Net increase (decrease) in cash and cash equivalents		-1.137.251	-1.429.229
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.854.633	5.986.111
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		717.382	4.556.882

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	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]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
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			-174.695.823	-116.563.051	-59.349.400	29.109.192	-30.240.208
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							-116.563.051	116.563.051			
Total Comprehensive Income (Loss)									-195.467.359	-195.467.359		-195.467.359
Profit (loss)									-195.467.359	-195.467.359		-195.467.359
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			-291.258.874	-195.467.359	-254.816.759	29.109.192	-225.707.567
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			-399.635.610	-237.911.520	-405.637.656	3.172.814	-402.464.842
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							-237.911.520	237.911.520			
Total Comprehensive Income (Loss)									-198.853.789	-198.853.789	-1.320.817	-200.174.606
Profit (loss)	27								-198.853.789	-198.853.789	-1.320.817	-200.174.606
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																
	Equity at end of period	27	235.115.706	-3.279.031	2.576	70.223							-637.547.130	-198.853.789	-604.491.445	1.851.997	-602.639.448