

YEŞİL YATIRIM HOLDİNG A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Yeşil Yatırım Holding Anonim Şirketi Yönetim Kurulu'na,

Giriş

Yeşil Yatırım Holding Anonim Şirketi'nin (Şirket) 30 Haziran 2018 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Yeşil Yatırım Holding Anonim Şirketi'nin 30 Haziran 2018 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Gülümser TOZAR

Sorumlu Ortak Başdenetçi

İstanbul, 9 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	6.140	3.488
Financial Investments	7	25.629	0
Trade Receivables	10	0	0
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables	11	5.246.401	7.544.132
Other Receivables Due From Related Parties	11,37	5.246.401	7.544.132
Other Receivables Due From Unrelated Parties	11	0	0
Derivative Financial Assets	12	0	0
Inventories	13	0	0
Biological Assets	14	0	0
Prepayments	15	500	349
Current Tax Assets	25	261	0
Other current assets	26	27.448	34.842
SUB-TOTAL		5.306.379	7.582.811
Non-current Assets or Disposal Groups Classified as Held for Sale	34	0	0
Total current assets		5.306.379	7.582.811
NON-CURRENT ASSETS			
Financial Investments	7	346.592.156	321.923.504
Trade Receivables	10	0	0
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables	11	0	0
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	0	0
Investments accounted for using equity method	16	0	0
Biological assets	14	0	0
Investment property	17	0	0
Property, plant and equipment	18	0	0
Intangible assets and goodwill	19	0	0
Goodwill	19	0	0
Other intangible assets	19	0	0
Prepayments	15	0	0
Deferred Tax Asset	35	0	0
Other Non-current Assets	26	0	0
Total non-current assets		346.592.156	321.923.504
Total assets		351.898.535	329.506.315
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	0	0
Other Financial Liabilities	9	0	0
Trade Payables	10	64.394	73.574
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	64.394	73.574
Employee Benefit Obligations	20	28.298	15.939
Other Payables	11	40.669.711	17.783.291
Other Payables to Related Parties	11,37	40.506.063	17.654.190
Other Payables to Unrelated Parties	11	163.648	129.101
Derivative Financial Liabilities	12	0	0
Government Grants	21	0	0
Deferred Income	15	0	0
Current tax liabilities, current	35	0	0
Current provisions	22	0	0
Current provisions for employee benefits	22	0	0
Other current provisions	22	0	0
Other Current Liabilities	26	0	0

SUB-TOTAL		40.762.403	17.872.804
Liabilities included in disposal groups classified as held for sale	34	0	0
Total current liabilities		40.762.403	17.872.804
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	0	0
Other Financial Liabilities	9	0	0
Trade Payables	10	0	0
Trade Payables To Related Parties	10,37	0	0
Trade Payables To Unrelated Parties	10	0	0
Employee Benefit Obligations	20	0	0
Other Payables	11	0	0
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated parties	11	0	0
Derivative Financial Liabilities	12	0	0
Government grants	21	0	0
Deferred Income	15	0	0
Non-current provisions	22-24	0	0
Non-current provisions for employee benefits	22-24	0	0
Other non-current provisions	22-24	0	0
Current Tax Liabilities	25	0	0
Deferred Tax Liabilities	35	59.036.377	60.904.751
Other non-current liabilities	26	0	0
Total non-current liabilities		59.036.377	60.904.751
Total liabilities		99.798.780	78.777.555
EQUITY			
Equity attributable to owners of parent	27	252.099.755	250.728.760
Issued capital	27	6.750.000	6.750.000
Inflation Adjustments on Capital	27	417.932	417.932
Treasury Shares (-)	27	-700.240	0
Capital Adjustments due to Cross-Ownership (-)	27	0	0
Share Premium (Discount)	27	171.022	171.022
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	821.910	821.910
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	0	2.051.080
Restricted Reserves Appropriated From Profits	27	5.690	5.690
Prior Years' Profits or Losses	27	242.562.206	33.552.422
Current Period Net Profit Or Loss	27	2.071.235	206.958.704
Non-controlling interests	27	0	0
Total equity		252.099.755	250.728.760
Total Liabilities and Equity		351.898.535	329.506.315

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	0	0	0	0
Cost of sales	28	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	29,30	-262.859	-127.217	-61.894	-54.395
Marketing Expenses	29,30	0	0	0	0
Research and development expense	29,30	0	0	0	0
Other Income from Operating Activities	31	322.801	14.873.663	-2.051.080	14.873.663
Other Expenses from Operating Activities	31	-10.021	-67.500	-8.379	-67.500
PROFIT (LOSS) FROM OPERATING ACTIVITIES		49.921	14.678.946	-2.121.353	14.751.768
Investment Activity Income	32	3.118	0	3.118	0
Investment Activity Expenses	32	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		53.039	14.678.946	-2.118.235	14.751.768
Finance income	33	155.221	79.320	153.994	52.827
Finance costs	33	-5.399	-80.748	-319	-80.737
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		202.861	14.677.518	-1.964.560	14.723.858
Tax (Expense) Income, Continuing Operations		1.868.374	-2.961.125	2.381.144	-2.961.233
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	35	1.868.374	-2.961.125	2.381.144	-2.961.233
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.071.235	11.716.393	416.584	11.762.625
PROFIT (LOSS)		2.071.235	11.716.393	416.584	11.762.625
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.071.235	11.716.393	416.584	11.762.625
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	0,30680000	1,73580000	0,06170000	1,74260000
Basic Earnings (Loss) Per Share from Discontinued Operations					
Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)	36	0,00000000	0,00000000	0,00000000	0,00000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	2.071.235	11.716.393	416.584	11.762.625
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Other Components of 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
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	785.520	0	-87.280
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	981.900	0	-109.100
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	-196.380	0	21.820
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	-196.380	0	21.820
OTHER COMPREHENSIVE INCOME (LOSS)		0	785.520	0	-87.280
TOTAL COMPREHENSIVE INCOME (LOSS)		2.071.235	12.501.913	416.584	11.675.345
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.071.235	12.501.913	416.584	11.675.345

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.652	273
Profit (Loss)		2.071.235	11.716.393
Profit (Loss) from Continuing Operations		2.071.235	11.716.393
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		-2.336.375	-11.844.502
Adjustments for depreciation and amortisation expense	17,18,19	0	536
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	67.500
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	11,31	0	67.500
Adjustments for provisions		0	0
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	0
Adjustments for Dividend (Income) Expenses	28	0	0
Adjustments for Interest (Income) Expenses		-155.221	0
Adjustments for Interest Income	32	-155.221	0
Adjustments for interest expense	33	0	0
Adjustments for fair value losses (gains)		10.021	-14.873.663
Adjustments for Fair Value Losses (Gains) of Financial Assets	31	10.021	-14.873.663
Adjustments for Tax (Income) Expenses	35	-1.868.374	2.961.125
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	31	-322.801	0
Changes in Working Capital		28.217.873	4.565.882
Decrease (Increase) in Financial Investments	7,27	3.023.561	0
Adjustments for decrease (increase) in trade accounts receivable	10	0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	2.297.731	1.105.722
Decrease (Increase) in Other Related Party Receivables Related with Operations	11,37	2.297.731	1.105.722
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11,37	0	0
Decrease (Increase) in Prepaid Expenses	15	-151	-850
Adjustments for increase (decrease) in trade accounts payable	10	-9.180	9.450
Increase (Decrease) in Employee Benefit Liabilities	20	12.359	-7.469
Adjustments for increase (decrease) in other operating payables	11	22.886.420	3.458.346
Increase (Decrease) in Other Operating Payables to Related Parties	11,37	22.886.420	3.455.230
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11,37	0	3.116
Other Adjustments for Other Increase (Decrease) in Working Capital		7.133	683
Decrease (Increase) in Other Assets Related with Operations	26	7.133	683
Increase (Decrease) in Other Payables Related with Operations	26	0	0
Cash Flows from (used in) Operations		27.952.733	4.437.773
Dividends received		11.894.698	0
Interest received		155.221	0
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	7	-40.000.000	-4.437.500
Payments Related with Other Provisions	22	0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
Proceeds from sales of property, plant, equipment and intangible assets	18,19	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
Proceeds from borrowings	8	0	0
Proceeds from Loans		0	0
Repayments of borrowings	8	0	0
Loan Repayments		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.652	273
Net increase (decrease) in cash and cash equivalents		2.652	273
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	3.488	1.155
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	6.140	1.428

Previous Period 01.01.2017 - 30.06.2017	Statement of changes in equity (abstract)																				
	Statement of changes in equity (line items)																				
	Equity at beginning of period	27		6,750,000	417,932	0	171,022	0		821,910	0		1,745,600	0	0	5,690	-3,531,536	37,083,958	43,464,576	0	43,464,576
	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	27		0	0														0		0
	Other Restatements																				
	Restated Balances																				
	Transfers	27																37,083,958	-37,083,958	0	0
	Total Comprehensive Income (Loss)												785,520					11,716,393	12,501,913		12,501,913
	Profit (loss)	27																11,716,393	11,716,393		11,716,393
	Other Comprehensive Income (Loss)												785,520						785,520		785,520
	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		6,750,000	417,932	0	171,022	0		821,910	0		2,531,120	0	0	5,690	33,552,422	11,716,393	55,966,489	0	55,966,489
Statement of changes in equity (abstract)																					
Statement of changes in equity (line items)																					
Equity at beginning of period	27		6,750,000	417,932	0	171,022	0	0	821,910			2,051,080	0	0	5,690	33,552,422	206,958,704	250,728,760	0	250,728,760	
Adjustments Related to Accounting Policy Changes			0	0	0	0	0	0				-2,051,080	0	0	0	2,051,080	0	0	0	0	
Adjustments Related to Required Changes in Accounting Policies	2		0	0	0	0	0	0				-2,051,080	0	0	0	2,051,080	0	0	0	0	
Adjustments Related to Voluntary Changes in Accounting Policies																					
Adjustments Related to Errors																					
Other Restatements																					
Restated Balances			6,750,000	417,932	0	171,022	0	0	821,910	0		0	0	0	5,690	35,603,502	206,958,704	250,728,760	0	250,728,760	
Transfers	27		0	0	0	0	0	0	0			0	0	0	0	206,958,704	-206,958,704	0	0	0	
Total Comprehensive Income (Loss)															0	2,071,235	2,071,235	2,071,235	0	2,071,235	
Profit (loss)	27															2,071,235	2,071,235		0	2,071,235	
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																					

Current Period 01.01.2018 - 30.06.2018																				
	Decrease through Other Distributions to Owners																			
	Increase (Decrease) through Treasury Share Transactions				-700.240													-700.240		-700.240
	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	6.750.000	417.932	-700.240	171.022	0	0	0	821.910			0		5.690	242.562.206	2.071.235	252.099.755		0 252.099.755