

YEŞİL YAPI ENDÜSTRİSİ A.Ş.
Financial Report
Consolidated
2019 - 1. 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 31.03.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	2.420.689	2.292.784
Financial Investments	7	1.671.287	1.738.667
Trade Receivables	10	65.816.198	70.332.903
Trade Receivables Due From Related Parties	10,37	58.865.080	60.730.080
Trade Receivables Due From Unrelated Parties	10	6.951.118	9.602.823
Other Receivables	11	160.792.716	125.583.871
Other Receivables Due From Related Parties	11,37	156.156.362	120.858.782
Other Receivables Due From Unrelated Parties	11	4.636.354	4.725.089
Inventories	13	21.388.068	21.388.068
Prepayments	15	28.779.955	30.521.449
Prepayments to Related Parties	15,37	4.217.574	4.217.574
Prepayments to Unrelated Parties	15	24.562.381	26.303.875
Current Tax Assets	25	15.881	38.364
Other current assets	26	2.720.102	7.287.943
SUB-TOTAL		283.604.896	259.184.049
Total current assets		283.604.896	259.184.049
NON-CURRENT ASSETS			
Other Receivables	11	686.158	686.158
Other Receivables Due From Unrelated Parties	11	686.158	686.158
Investments accounted for using equity method	16	123.063.688	120.720.635
Investment property	17	66.141.800	88.039.877
Property, plant and equipment	18	10.625.084	10.739.022
Intangible assets and goodwill	19	58.776.979	58.779.272
Goodwill	19	35.865.873	35.865.873
Other intangible assets	19	22.911.106	22.913.399
Other Non-current Assets	26	14.976.103	14.976.103
Total non-current assets		274.269.812	293.941.067
Total assets		557.874.708	553.125.116
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	27.810.175	36.554.666
Trade Payables	10	32.700.857	35.041.084
Trade Payables to Related Parties	10,37	196.505	196.505
Trade Payables to Unrelated Parties	10	32.504.352	34.844.579
Employee Benefit Obligations	20	9.708.046	9.600.946
Other Payables	11	55.337.811	52.062.842
Other Payables to Related Parties	11,37	39.946.546	36.668.461
Other Payables to Unrelated Parties	11	15.391.265	15.394.381
Deferred Income Other Than Contract Liabilities	15	62.651.551	58.500.324
Current tax liabilities, current	35	973	104.058
Current provisions	22	5.052.260	5.084.328
Current provisions for employee benefits	22	112.374	144.442
Other current provisions	22	4.939.886	4.939.886
SUB-TOTAL		193.261.673	196.948.248
Total current liabilities		193.261.673	196.948.248
NON-CURRENT LIABILITIES			
Other Payables	11	9.364	9.364
Other Payables to Unrelated parties	11	9.364	9.364
Non-current provisions	22	339.040	402.217
Non-current provisions for employee benefits	22,24	339.040	402.217
Deferred Tax Liabilities	35	7.202.890	7.194.104
Total non-current liabilities		7.551.294	7.605.685
Total liabilities		200.812.967	204.553.933
EQUITY			
Equity attributable to owners of parent		355.256.665	346.558.240
Issued capital	27	232.707.815	232.707.815
Capital Adjustments due to Cross-Ownership (-)	27	-50.804	-50.804

Share Premium (Discount)	27	441.516	441.516
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	81.654	81.654
Restricted Reserves Appropriated From Profits	27	290.571.261	290.571.261
Prior Years' Profits or Losses	27	-176.977.760	-162.015.397
Current Period Net Profit Or Loss	27	8.482.983	-15.177.805
Non-controlling interests	27	1.805.076	2.012.943
Total equity		357.061.741	348.571.183
Total Liabilities and Equity		557.874.708	553.125.116

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 31.03.2019	Previous Period 01.01.2018 - 31.03.2018
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	28	840.891	15.094.790
Cost of sales	28	-672.149	-14.625.402
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		168.742	469.388
GROSS PROFIT (LOSS)		168.742	469.388
General Administrative Expenses	29,30	-783.140	-208.817
Other Income from Operating Activities	31	1.581.210	1.682.646
Other Expenses from Operating Activities	31	-842.772	-5.437.807
PROFIT (LOSS) FROM OPERATING ACTIVITIES		124.040	-3.494.590
Investment Activity Income	32	3.308.462	588.978
Investment Activity Expenses	32	-67.380	-2.290.628
Share of Profit (Loss) from Investments Accounted for Using Equity Method	16	2.343.053	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.708.175	-5.196.240
Finance income	33	10.166.648	2.206.658
Finance costs	33	-7.374.505	-8.503.908
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		8.500.318	-11.493.490
Tax (Expense) Income, Continuing Operations		-9.760	2.224.897
Current Period Tax (Expense) Income		-973	
Deferred Tax (Expense) Income	35	-8.787	2.224.897
PROFIT (LOSS) FROM CONTINUING OPERATIONS		8.490.558	-9.268.593
PROFIT (LOSS)		8.490.558	-9.268.593
Profit (loss), attributable to [abstract]			
Non-controlling Interests	27	7.575	-3.085
Owners of Parent		8.482.983	-9.265.508
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	0,03650000	-0,03980000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	
Taxes Relating To Components Of 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)		8.490.558	-9.268.593
Total Comprehensive Income Attributable to			
Non-controlling Interests		7.575	-3.085
Owners of Parent		8.482.983	-9.265.508

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 31.03.2019	Previous Period 01.01.2018 - 31.03.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-19.524.018	-3.811.074
Profit (Loss)		8.490.558	-9.268.593
Profit (Loss) from Continuing Operations		8.490.558	-9.268.593
Adjustments to Reconcile Profit (Loss)		-11.260.694	-8.398.078
Adjustments for depreciation and amortisation expense	17,18,19	116.220	118.739
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.099	818
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	2.335	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	13	1.764	818
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	18	0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets	19,31	0	0
Adjustments for provisions		68.256	162.713
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	68.256	162.713
Adjustments for Interest (Income) Expenses		-2.499.052	6.236.433
Adjustments for Interest Income	33	-10.166.648	-2.206.658
Adjustments for interest expense	33	7.373.118	8.469.164
Deferred Financial Expense from Credit Purchases	10	303.331	-66.175
Unearned Financial Income from Credit Sales	10	-8.853	40.102
Adjustments for fair value losses (gains)		-3.308.462	-588.978
Adjustments for Fair Value Losses (Gains) of Investment Property	17	-3.308.462	
Adjustments for Fair Value Losses (Gains) of Financial Assets	7,32	0	-588.978
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-2.343.053	
Adjustments for undistributed profits of associates	16	-2.343.053	
Adjustments for Tax (Income) Expenses	35	9.760	-2.224.897
Adjustments for losses (gains) on disposal of non-current assets		-3.308.462	0
Adjustments for Losses (Gains) Arised From Sale of Investment Property	16,32	-3.308.462	
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	7,32	0	2.290.628
Other adjustments to reconcile profit (loss)	12		-14.393.534
Changes in Working Capital		-19.907.718	13.880.675
Adjustments for decrease (increase) in trade accounts receivable	10	4.523.082	404.236
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-35.208.845	-22.735.797
Adjustments for decrease (increase) in inventories	13	-1.764	-818
Decrease (Increase) in Prepaid Expenses	15	1.741.635	308.822
Adjustments for increase (decrease) in trade accounts payable	10	-2.643.558	12.617.799
Increase (Decrease) in Employee Benefit Liabilities	20	107.100	113.717
Adjustments for increase (decrease) in other operating payables	11	3.274.969	3.710.648
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	4.151.227	21.474.088
Other Adjustments for Other Increase (Decrease) in Working Capital		4.148.436	-2.012.020
Decrease (Increase) in Other Assets Related with Operations	26	4.356.303	-2.012.020
Increase (Decrease) in Other Payables Related with Operations	26	-207.867	0
Cash Flows from (used in) Operations		-22.677.854	-3.785.996
Interest received	33	3.437.276	67.026
Payments Related with Provisions for Employee Benefits	22	-163.501	-92.104
Income taxes refund (paid)	25	-119.939	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		32.492.834	-648.360

Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	7		896.940
Proceeds from sales of property, plant, equipment and intangible assets	18,19	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19		-15.300
Cash Inflows from Sale of Investment Property	17	32.492.834	
Cash Outflows from Acquisition of Investment Property	17		-1.530.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-12.840.911	3.541.714
Proceeds from borrowings		1.810.680	78.551.593
Proceeds from Factoring Transactions	8	1.810.680	78.551.593
Repayments of borrowings		-10.555.171	-85.431.679
Cash Outflows from Factoring Transactions	8	-10.555.171	-85.431.679
Increase in Other Payables to Related Parties	11	-2.310.740	16.531.176
Interest paid		-1.785.680	-6.109.376
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		127.905	-917.720
Net increase (decrease) in cash and cash equivalents		127.905	-917.720
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	2.292.784	3.068.007
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	2.420.689	2.150.287

		Footnote Reference	Equity												
			Equity attributable to owners of parent (member)									Non-controlling interests (member)			
			Issued Capital	Capital Adjustments due to Cross-Ownership	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)	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	
Previous Period 01.01.2018 - 31.03.2018	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	27	232.707.815	-50.804	441.516	81.654				289.358.902	-152.011.058	-8.791.880	361.736.045	1.526.383	363.262.428
	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									-8.791.880	8.791.880			
	Total Comprehensive Income (Loss)	27										-9.265.508	-9.265.508	-3.085	-9.268.593
	Profit (loss)	27										-9.265.508	-9.265.508	-3.085	-9.268.593
	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														0	
Increase (Decrease) through Treasury Share Transactions														0	
Increase (Decrease) through Share-Based Payment Transactions														0	
Acquisition or Disposal of a Subsidiary														0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0	
Transactions with noncontrolling shareholders														0	
Increase through Other Contributions by Owners														0	
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														0	
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														0	
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														0	
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														0	
Increase (decrease) through other changes, equity														0	
Equity at end of period	27	232.707.815	-50.804	441.516	81.654				289.358.902	-160.802.938	-9.265.508	352.470.537	1.523.298	353.993.835	
	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	27	232.707.815	-50.804	441.516	81.654				290.571.261	-162.015.397	-15.177.805	346.558.240	2.012.943	348.571.183
	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									-14.962.363	15.177.805	-215.442	-215.442	0
	Total Comprehensive Income (Loss)	27										8.482.983	8.482.983	7.575	8.490.558
	Profit (loss)	27										8.482.983	8.482.983	7.575	8.490.558
	Other Comprehensive Income (Loss)	27													0
	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 01.01.2019 - 31.03.2019															
	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	232.707.815	-50.804	441.516	81.654		290.571.261	-176.977.760	8.482.983	355.256.605	1.805.076	357.061.741		