

**YEŞİL YATIRIM HOLDİNG A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2021 - 2. 3 Monthly Notification**

**General Information About Financial Statements**

## Independet Audit Comment

Independent Audit Company	MGI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

### ARA DÖNEM FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

**Yeşil Yatırım Holding Anonim Şirketi**  
**Genel Kurulu'na**

#### *Giriş*

**Yeşil Yatırım Holding Anonim Şirketi**'nin ("Şirket") ekte yer alan 30 Haziran 2021 tarihli finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akım tablosunun 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 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 Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### *Sonuç*

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

**MGI BAĞIMSIZ DENETİM A.Ş.**

**A member of MGI Worldwide**

**ÖZCAN AKSU**

**Sorumlu Ortak Başdenetçi**

**( İstanbul, 09 Ağustos 2021 )**

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2021	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	25.877.626	26.595
Financial Investments	7	71.677	75.386
Other Receivables	11	147.968.018	1.272.611
Other Receivables Due From Related Parties	11,37	147.967.757	1.272.350
Other Receivables Due From Unrelated Parties	11	261	261
Prepayments	15	1.121	9.359
Current Tax Assets	25	22.160	
Other current assets	26	86.086	313.062
<b>SUB-TOTAL</b>		<b>174.026.688</b>	<b>1.697.013</b>
<b>Total current assets</b>		<b>174.026.688</b>	<b>1.697.013</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	7	371.085.500	371.085.500
<b>Total non-current assets</b>		<b>371.085.500</b>	<b>371.085.500</b>
<b>Total assets</b>		<b>545.112.188</b>	<b>372.782.513</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Other Financial Liabilities		3.662.000	3.662.000
Other Miscellaneous Financial Liabilities	7	3.662.000	3.662.000
Trade Payables	10	250.660	112.458
Trade Payables to Related Parties	10,37	47.525	41.843
Trade Payables to Unrelated Parties	10	203.135	70.615
Employee Benefit Obligations	20	187.354	136.130
Other Payables	11	512.071	37.231.691
Other Payables to Related Parties	11,37	98.443	37.140.317
Other Payables to Unrelated Parties	11	413.628	91.374
<b>SUB-TOTAL</b>		<b>4.612.085</b>	<b>41.142.279</b>
<b>Total current liabilities</b>		<b>4.612.085</b>	<b>41.142.279</b>
<b>NON-CURRENT LIABILITIES</b>			
Deferred Tax Liabilities	35	63.219.700	63.219.700
<b>Total non-current liabilities</b>		<b>63.219.700</b>	<b>63.219.700</b>
<b>Total liabilities</b>		<b>67.831.785</b>	<b>104.361.979</b>
<b>EQUITY</b>			
Equity attributable to owners of parent	27	477.280.403	268.420.534
Issued capital	27	215.000.000	6.750.000
Inflation Adjustments on Capital	27	417.932	417.932
Share Premium (Discount)	27	251.953	-160.684
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	821.910	821.910
Restricted Reserves Appropriated From Profits	27	5.690	5.690
Prior Years' Profits or Losses	27	260.585.686	238.619.388
Current Period Net Profit Or Loss	27	197.232	21.966.298
<b>Total equity</b>		<b>477.280.403</b>	<b>268.420.534</b>
<b>Total Liabilities and Equity</b>		<b>545.112.188</b>	<b>372.782.513</b>

# Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
GROSS PROFIT (LOSS)		0			
General Administrative Expenses	29,30	-242.121	-172.043	-93.854	-86.932
Other Income from Operating Activities	31		9.341		14.457
Other Expenses from Operating Activities	31	-3.709		1.267	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-245.830	-162.702	-92.587	-72.475
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-245.830	-162.702	-92.587	-72.475
Finance income	33	443.199		443.199	
Finance costs	33	-137	-403.067	-126	-403.066
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		197.232	-565.769	350.486	-475.541
PROFIT (LOSS) FROM CONTINUING OPERATIONS		197.232	-565.769	350.486	-475.541
PROFIT (LOSS)		197.232	-565.769	350.486	-475.541
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0			
Owners of Parent		197.232	-565.769	350.486	-475.541
<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					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	36	0,02190000	-0,08380000	0,03120000	-0,07050000
<b>Diluted Earnings Per Share</b>					

# Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	197.232	-565.769	350.486	-475.541
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)		197.232	-565.769	350.486	-475.541
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		197.232	-565.769	350.486	-475.541

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-35.811.606</b>	<b>-2.003</b>
Profit (Loss)		197.232	-565.769
Profit (Loss) from Continuing Operations		197.232	-565.769
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-386.990</b>	<b>268.724</b>
Adjustments for provisions		52.500	-125.000
Adjustments for (Reversal of) Other Provisions		52.500	-125.000
Adjustments for Interest (Income) Expenses		-443.199	403.065
Adjustments for Interest Income	33	-443.199	
Adjustments for interest expense	33		403.065
Adjustments for fair value losses (gains)		3.709	-9.341
Adjustments for Fair Value Losses (Gains) of Financial Assets	31	3.709	-9.341
<b>Changes in Working Capital</b>		<b>-36.042.887</b>	<b>698.107</b>
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	304.593	2.814
Decrease (Increase) in Other Related Party Receivables Related with Operations	11,37	304.593	2.814
Decrease (Increase) in Prepaid Expenses	15	8.238	-244
Adjustments for increase (decrease) in trade accounts payable	10	85.702	49.563
Increase (Decrease) in Trade Accounts Payables to Related Parties	10,37	5.682	19.205
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	80.020	30.358
Increase (Decrease) in Employee Benefit Liabilities	20	51.224	28.392
Adjustments for increase (decrease) in other operating payables	11	-36.719.620	637.236
Increase (Decrease) in Other Operating Payables to Related Parties	11,37	-37.041.874	608.682
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	322.254	28.554
Other Adjustments for Other Increase (Decrease) in Working Capital		226.976	-19.654
Decrease (Increase) in Other Assets Related with Operations	26	226.976	-19.654
<b>Cash Flows from (used in) Operations</b>		<b>-36.232.645</b>	<b>401.062</b>
Interest paid			-403.065
Interest received		443.199	
Income taxes refund (paid)		-22.160	
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-147.000.000</b>	
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	7	-147.000.000	
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>208.662.637</b>	
Proceeds from Issuing Shares or Other Equity Instruments		208.662.637	
Proceeds from issuing shares	27	208.662.637	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		25.851.031	-2.003
Net increase (decrease) in cash and cash equivalents		25.851.031	-2.003
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>6</b>	<b>26.595</b>	<b>3.486</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>6</b>	<b>25.877.626</b>	<b>1.483</b>

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]										Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on Capital	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]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2020 - 30.06.2020	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	27	6.750.000	417.832	-160.684		821.910			5.690	196.383.151	52.236.237	246.454.236		246.454.236
	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									52.236.237	-52.236.237			
	Total Comprehensive Income (Loss)											-565.769	-565.769		-565.769
	Profit (loss)	27										-565.769	-565.769		-565.769
	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	6.750.000	417.832	-160.684		821.910			5.690	238.619.388	-565.769	245.888.467		245.888.467	
Current Period 01.01.2021 - 30.06.2021	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	27	6.750.000	417.832	-160.684		821.910			5.690	238.619.388	21.966.298	268.420.534		268.420.534
	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									21.966.298	-21.966.298			
	Total Comprehensive Income (Loss)											197.232	197.232		197.232
	Profit (loss)	27										197.232	197.232		197.232
	Other Comprehensive Income (Loss)														
	Issue of equity	27	208.250.000										208.250.000		208.250.000
	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	27				412.637											412.637		412.637
	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		215,000,000		417,932		251,953		821,910				5,690		260,585,696	197,232	477,280,403	477,280,403