



KAMUYU AYDINLATMA PLATFORMU

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş. Financial Report Consolidated 2023 - 3. 3 Monthly Notification

General Information About Financial Statements

Penta Consolidated Financial Statements as of 30 September 2023





Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	145.470.421	637.658.607
Financial Investments	3	0	18.698.300
Restricted Bank Balances	3	0	18.698.300
Trade Receivables	4-5	4.318.014.017	2.524.386.616
Trade Receivables Due From Related Parties	4	4.247.522	6.614.972
Trade Receivables Due From Unrelated Parties	5	4.313.766.495	2.517.771.644
Other Receivables		7.793.133	1.063.765
Other Receivables Due From Unrelated Parties		7.793.133	1.063.765
Inventories	7	2.347.266.458	1.028.339.074
Prepayments	8	6.863.667	2.285.923
Other current assets		949.834	8.614.157
SUB-TOTAL		6.826.357.530	4.221.046.442
Total current assets		6.826.357.530	4.221.046.442
NON-CURRENT ASSETS			
Investment property		3.238.581	2.211.953
Property, plant and equipment		36.657.209	23.264.257
Right of Use Assets		42.857.621	26.251.272
Intangible assets and goodwill		59.768.373	41.620.976
Goodwill		52.990.122	36.192.280
Other intangible assets		6.778.251	5.428.696
Deferred Tax Asset		53.207.876	50.875.550
Total non-current assets		195.729.660	144.224.008
Total assets		7.022.087.190	4.365.270.450
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		97.059.490	6.555.418
Current Borrowings From Unrelated Parties		97.059.490	6.555.418
Bank Loans	16	62.621.381	0
Lease Liabilities		34.438.109	6.555.418
Trade Payables	4-5	3.629.287.862	2.128.571.233
Trade Payables to Related Parties	4	9.098.975	1.113.951
Trade Payables to Unrelated Parties	5	3.620.188.887	2.127.457.282
Employee Benefit Obligations		16.574.812	7.718.527
Other Payables	4-6	711.129.850	557.385.384
Other Payables to Related Parties	4	707.745.022	557.110.258
Other Payables to Unrelated Parties	6	3.384.828	275.126
Contract Liabilities	8	40.953.791	32.441.419
Derivative Financial Liabilities		8.985.115	1.385.862
Current tax liabilities, current		138.785.058	47.363.785
Current provisions		13.861.563	14.224.497
Current provisions for employee benefits		13.861.563	14.224.497
Other Current Liabilities		67.215.739	44.692.116
SUB-TOTAL		4.723.853.280	2.840.338.241
Total current liabilities		4.723.853.280	2.840.338.241
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.136.592	17.934.923
Long Term Borrowings From Unrelated Parties		4.136.592	17.934.923
Lease Liabilities		4.136.592	17.934.923
Non-current provisions		49.468.027	40.358.373
Non-current provisions for employee benefits		46.730.357	34.000.951
Other non-current provisions		2.737.670	6.357.422
Total non-current liabilities		53.604.619	58.293.296
Total liabilities		4.777.457.899	2.898.631.537
EQUITY			
Equity attributable to owners of parent		2.244.629.291	1.466.638.913
Issued capital	10	393.516.000	393.516.000
Share Premium (Discount)	10	30.000.000	30.000.000

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.602.915.912	903.504.725
Gains (Losses) on Revaluation and Remeasurement		-1.170.003	-1.170.003
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.170.003	-1.170.003
Exchange Differences on Translation	10	1.604.085.915	904.674.728
Restricted Reserves Appropriated From Profits	10	13.880.245	13.880.245
Prior Years' Profits or Losses		125.737.943	22.057.466
Current Period Net Profit Or Loss		78.579.191	103.680.477
Total equity		2.244.629.291	1.466.638.913
Total Liabilities and Equity		7.022.087.190	4.365.270.450

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	11	12.027.934.444	6.407.987.516	4.841.920.937	2.360.744.341
Cost of sales	11	-11.143.901.873	-5.920.138.000	-4.483.288.987	-2.173.448.818
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		884.032.571	487.849.516	358.631.950	187.295.523
GROSS PROFIT (LOSS)		884.032.571	487.849.516	358.631.950	187.295.523
General Administrative Expenses	12	-106.731.457	-51.684.819	-43.127.063	-20.863.091
Marketing Expenses	12	-186.005.912	-89.344.624	-74.934.556	-33.467.722
Other Income from Operating Activities	13	19.706.046	5.988.600	3.062.460	2.123.438
Other Expenses from Operating Activities	13	-180.073.621	-109.471.993	-96.010.603	-35.444.490
PROFIT (LOSS) FROM OPERATING ACTIVITIES		430.927.627	243.336.680	147.622.188	99.643.658
Investment Activity Income		51.088.025	5.538.919	31.051.679	4.296.297
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		482.015.652	248.875.599	178.673.867	103.939.955
Finance income	15	316.795	9.950.476	69.503	9.786.836
Finance costs	15	-159.279.977	-113.788.076	-70.755.236	-44.191.562
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		323.052.470	145.037.999	107.988.134	69.535.229
Tax (Expense) Income, Continuing Operations		-244.473.279	-118.680.423	-75.985.293	-46.294.140
Current Period Tax (Expense) Income		-227.284.190	-135.121.458	-104.572.403	-58.915.033
Deferred Tax (Expense) Income		-17.189.089	16.441.035	28.587.110	12.620.893
PROFIT (LOSS) FROM CONTINUING OPERATIONS		78.579.191	26.357.576	32.002.841	23.241.089
PROFIT (LOSS)		78.579.191	26.357.576	32.002.841	23.241.089
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		78.579.191	26.357.576	32.002.841	23.241.089
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		699.411.187	380.969.512	126.110.252	138.799.276
Exchange Differences on Translation, other than translation of foreign operations		699.411.187	380.969.512	126.110.252	138.799.276
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		699.411.187	380.969.512	126.110.252	138.799.276
TOTAL COMPREHENSIVE INCOME (LOSS)		777.990.378	407.327.088	158.113.093	162.040.365
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		777.990.378	407.327.088	158.113.093	162.040.365

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-507.400.261	183.315.345
Profit (Loss)		78.579.191	26.357.576
Profit (Loss) from Continuing Operations		78.579.191	26.357.576
Adjustments to Reconcile Profit (Loss)		373.662.163	255.754.017
Adjustments for depreciation and amortisation expense		24.124.372	13.161.236
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-10.507.621	4.768.633
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-10.507.621	4.768.633
Adjustments for provisions		16.092.279	15.534.430
Adjustments for (Reversal of) Provisions Related with Employee Benefits		15.978.595	14.653.257
Adjustments for (Reversal of) Other Provisions	5	113.684	881.173
Adjustments for Interest (Income) Expenses		88.074.400	86.612.198
Adjustments for Interest Income		-51.088.025	-5.538.919
Adjustments for interest expense	15	139.162.425	92.151.117
Adjustments for fair value losses (gains)		7.599.253	5.653.724
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		7.599.253	5.653.724
Adjustments for Tax (Income) Expenses		244.473.279	118.680.423
Other adjustments to reconcile profit (loss)		3.806.201	11.343.373
Changes in Working Capital		-792.975.266	20.893.929
Adjustments for decrease (increase) in trade accounts receivable		-536.906.015	-175.066.087
Adjustments for decrease (increase) in inventories		-669.325.431	220.885.496
Adjustments for increase (decrease) in trade accounts payable		414.199.910	-12.666.665
Other Adjustments for Other Increase (Decrease) in Working Capital		-943.730	-12.258.815
Decrease (Increase) in Other Assets Related with Operations		1.542.756	-708.985
Increase (Decrease) in Other Payables Related with Operations		-2.486.486	-11.549.830
Cash Flows from (used in) Operations		-340.733.912	303.005.522
Payments Related with Other Provisions		-16.988.919	-6.788.961
Income taxes refund (paid)		-149.831.515	-114.714.049
Other inflows (outflows) of cash	5	154.085	1.812.833
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		65.198.323	2.289.136
Purchase of Property, Plant, Equipment and Intangible Assets		-8.003.002	-3.249.783
Interest received		51.088.025	5.538.919
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		22.113.300	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-194.414.163	-89.422.401
Proceeds from borrowings		50.581.896	0
Proceeds from Loans		50.581.896	0
Repayments of borrowings		0	-11.892.525
Loan Repayments		0	-11.892.525
Decrease in Other Payables to Related Parties		-87.184.051	0
Payments of Lease Liabilities		-19.228.996	-7.152.815
Interest paid		-138.583.012	-70.377.061
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-636.616.101	96.182.080
Effect of exchange rate changes on cash and cash equivalents		144.427.915	55.013.720
Net increase (decrease) in cash and cash equivalents		-492.188.186	151.195.800
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	637.658.607	99.823.827
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	145.470.421	251.019.627

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