



KAMUYU AYDINLATMA PLATFORMU

YATAŞ YATAK VE YORGAN SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2024 - 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 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		567.069.228	605.311.151
Financial Investments		0	13.404.215
Trade Receivables		1.776.394.904	1.914.679.607
Trade Receivables Due From Unrelated Parties	4	1.776.394.904	1.914.679.607
Other Receivables		925.000	2.413.052
Other Receivables Due From Related Parties		0	150.227
Other Receivables Due From Unrelated Parties		925.000	2.262.825
Inventories	6	2.732.931.466	2.397.684.037
Prepayments		822.122.934	716.396.665
Prepayments to Related Parties	3-7	33.163.979	3.323.787
Prepayments to Unrelated Parties	7	788.958.955	713.072.878
Other current assets	5	856.941.048	828.482.444
SUB-TOTAL		6.756.384.580	6.478.371.171
Total current assets		6.756.384.580	6.478.371.171
NON-CURRENT ASSETS			
Financial Investments		1.288.310	1.288.310
Other Receivables		6.520.266	6.961.301
Other Receivables Due From Unrelated Parties		6.520.266	6.961.301
Investment property		150.185.644	150.185.644
Property, plant and equipment	8	4.564.297.478	4.519.088.905
Right of Use Assets		927.345.687	986.601.524
Intangible assets and goodwill		417.110.849	353.223.404
Other intangible assets		417.110.849	353.223.404
Prepayments		68.592.761	71.131.602
Prepayments to Unrelated Parties	7	68.592.761	71.131.602
Total non-current assets		6.135.340.995	6.088.480.690
Total assets		12.891.725.575	12.566.851.861
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	1.816.442.736	1.827.957.465
Current Portion of Non-current Borrowings	9	1.292.130.873	1.112.138.417
Trade Payables		1.540.449.982	1.702.880.675
Trade Payables to Unrelated Parties	4	1.540.449.982	1.702.880.675
Employee Benefit Obligations	10	196.386.975	225.760.981
Other Payables		1.980.464	1.576.552
Other Payables to Unrelated Parties		1.980.464	1.576.552
Deferred Income Other Than Contract Liabilities		717.437.597	580.367.929
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	717.437.597	580.367.929
Current tax liabilities, current	18	0	78.336.036
Current provisions		3.548.918	3.659.928
Other current provisions	5	3.548.918	3.659.928
Other Current Liabilities		151.847.515	50.378.642
SUB-TOTAL		5.720.225.060	5.583.056.625
Total current liabilities		5.720.225.060	5.583.056.625
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	1.109.953.782	1.224.298.547
Deferred Income Other Than Contract Liabilities	7	15.937.735	9.964.461
Non-current provisions		63.577.699	50.117.836
Non-current provisions for employee benefits		63.577.699	50.117.836
Deferred Tax Liabilities	18	518.612.037	320.106.357
Total non-current liabilities		1.708.081.253	1.604.487.201
Total liabilities		7.428.306.313	7.187.543.826
EQUITY			
Equity attributable to owners of parent		5.463.419.262	5.379.308.035
Issued capital	12	149.798.932	149.798.932
Inflation Adjustments on Capital	12	1.136.505.516	1.136.505.516

Treasury Shares (-)	12	-190.613.550	-190.613.550
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		22.246.051	22.246.051
Gains (Losses) on Revaluation and Remeasurement		22.246.051	22.246.051
Gains (Losses) on Remeasurements of Defined Benefit Plans		22.246.051	22.246.051
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-17.883.986	-29.915.825
Exchange Differences on Translation	12	-17.883.986	-29.915.825
Restricted Reserves Appropriated From Profits		334.528.114	334.528.114
Prior Years' Profits or Losses		3.956.758.797	3.150.913.462
Current Period Net Profit Or Loss		72.079.388	805.845.335
Total equity		5.463.419.262	5.379.308.035
Total Liabilities and Equity		12.891.725.575	12.566.851.861

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	13	3.368.206.793	3.528.912.696
Cost of sales	14	-2.312.765.826	-2.412.379.246
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.055.440.967	1.116.533.450
GROSS PROFIT (LOSS)		1.055.440.967	1.116.533.450
General Administrative Expenses	15	-117.486.273	-123.795.360
Marketing Expenses	15	-718.073.097	-679.994.376
Research and development expense	15	-18.767.193	-17.393.211
Other Income from Operating Activities		454.777.792	133.530.005
Other Expenses from Operating Activities		-308.585.292	-157.338.664
PROFIT (LOSS) FROM OPERATING ACTIVITIES		347.306.904	271.541.844
Investment Activity Income		1.468.055	931.129
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		348.774.959	272.472.973
Finance income	16	14.238.963	22.013.570
Finance costs	17	-421.990.535	-139.056.797
Gains (losses) on net monetary position		405.806.151	288.125.910
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		346.829.538	443.555.656
Tax (Expense) Income, Continuing Operations		-274.750.150	48.767.309
Current Period Tax (Expense) Income		-34.337.554	-42.542.713
Deferred Tax (Expense) Income	18	-240.412.596	91.310.022
PROFIT (LOSS) FROM CONTINUING OPERATIONS		72.079.388	492.322.965
PROFIT (LOSS)		72.079.388	492.322.965
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		72.079.388	492.322.965
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			
Diluted Earnings (Loss) per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)</i>		0,48117000	3,28656000
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-1.470.408
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-1.885.139
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	414.731
Deferred Tax (Expense) Income	18	0	414.731
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		12.031.839	-3.451.477
Exchange Differences on Translation of Foreing Operations		12.031.839	-3.451.477
Gains (losses) on exchange differences on translation of Foreign Operations	12	12.031.839	-3.451.477
OTHER COMPREHENSIVE INCOME (LOSS)		12.031.839	-4.921.885
TOTAL COMPREHENSIVE INCOME (LOSS)		84.111.227	487.401.080
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		84.111.227	487.401.080

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		460.840.617	-101.522.184
Profit (Loss)		72.079.388	492.322.965
Profit (Loss) from Continuing Operations		72.079.388	492.322.965
Adjustments to Reconcile Profit (Loss)		1.159.186.552	-149.705.174
Adjustments for depreciation and amortisation expense	8	166.346.796	152.382.737
Adjustments for Impairment Loss (Reversal of Impairment Loss)		10.887.202	1.403.551
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	4	5.207.490	1.403.551
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	5.679.712	0
Adjustments for provisions		20.021.070	3.912.670
Adjustments for (Reversal of) Provisions Related with Employee Benefits		20.021.070	3.912.670
Adjustments for Interest (Income) Expenses		283.824.772	69.657.429
Adjustments for Interest Income	16	-6.740.474	-3.864.494
Adjustments for interest expense	17	276.556.165	78.440.493
Deferred Financial Expense from Credit Purchases	4	122.467.735	38.401.016
Unearned Financial Income from Credit Sales	4	-108.458.654	-43.319.586
Adjustments for Tax (Income) Expenses	18	274.750.150	-48.767.309
Adjustments Related to Gain and Losses on Net Monetary Position		403.356.562	-328.294.252
Changes in Working Capital		-615.844.817	-385.289.079
Decrease (Increase) in Financial Investments		11.649.394	0
Adjustments for decrease (increase) in trade accounts receivable		-9.125.564	-111.625.230
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4	-9.125.564	-111.625.230
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		570.226	-1.924.429
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		570.226	-1.924.429
Adjustments for decrease (increase) in inventories	6	-503.477.839	-257.285.671
Decrease (Increase) in Prepaid Expenses	7	-224.333.839	-281.700.284
Adjustments for increase (decrease) in trade accounts payable		-61.964.782	246.848.421
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-61.964.782	246.848.421
Increase (Decrease) in Employee Benefit Liabilities	10	-35.935.213	36.826.356
Adjustments for increase (decrease) in other operating payables		610.307	-13.544
Increase (Decrease) in Other Operating Payables to Unrelated Parties		610.307	-13.544
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	234.650.016	44.185.411
Other Adjustments for Other Increase (Decrease) in Working Capital		-28.487.523	-60.600.109
Decrease (Increase) in Other Assets Related with Operations	5	-136.551.746	-68.192.407
Increase (Decrease) in Other Payables Related with Operations	5	108.064.223	7.592.298
Cash Flows from (used in) Operations		615.421.123	-42.671.288
Income taxes refund (paid)	18	-154.580.506	-58.475.847
Other inflows (outflows) of cash		0	-375.049
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-216.186.977	-107.270.034
Proceeds from sales of property, plant, equipment and intangible assets		46.087	7.293.522
Proceeds from sales of property, plant and equipment	8	46.087	7.293.522
Purchase of Property, Plant, Equipment and Intangible Assets		-216.233.064	-114.832.465
Purchase of property, plant and equipment	8	-130.503.825	-100.701.002
Purchase of intangible assets		-85.729.239	-14.131.463
Cash advances and loans made to other parties		0	268.909
Cash Advances and Loans Made to Related Parties		0	268.909
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-215.682.729	357.187.210

Proceeds from borrowings		1.396.162.540	1.111.152.507
Proceeds from Loans	9	1.396.162.540	1.111.152.507
Repayments of borrowings		-1.284.638.644	-669.137.891
Loan Repayments	9	-1.284.638.644	-669.137.891
Payments of Lease Liabilities	9	-130.270.256	-21.592.648
Interest paid	17	-203.676.843	-67.099.252
Interest Received	16	6.740.474	3.864.494
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		28.970.911	148.394.992
Effect of exchange rate changes on cash and cash equivalents	12	12.031.839	-3.451.477
Net increase (decrease) in cash and cash equivalents		41.002.750	144.943.515
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		605.311.151	647.962.140
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-79.244.673	-306.198.583
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		567.069.228	486.707.072

[illegible]

	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		149,798,932	1,136,505,516	-190,613,550	22,246,051			-17,883,986	334,528,114	3,956,758,797	72,079,388	5,463,419,262		5,463,419,262	