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KAMUYU AYDINLATMA PLATFORMU

DERLÜKS YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2024 - 1. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

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	4	69.407.834	87.079.381
Trade Receivables		449.061.609	396.798.578
Trade Receivables Due From Unrelated Parties	5	449.061.609	396.798.578
Other Receivables		10.091.889	10.800.105
Other Receivables Due From Unrelated Parties		10.091.889	10.800.105
Inventories	8	354.329.542	324.807.819
Prepayments		7.143.361	60.436.685
Prepayments to Unrelated Parties	9	7.143.361	60.436.685
Current Tax Assets		3.677.320	3.404.225
Other current assets		14.285.035	17.044.880
Other Current Assets Due From Unrelated Parties		14.285.035	17.044.880
SUB-TOTAL		**907.996.590**	**900.371.673**
Total current assets		**907.996.590**	**900.371.673**
NON-CURRENT ASSETS			
Investment property	10	28.746.345	28.746.345
Property, plant and equipment	11	1.190.129.284	1.197.749.895
Right of Use Assets		61.763.244	62.366.152
Intangible assets and goodwill		7.273.396	7.351.853
Total non-current assets		**1.287.912.269**	**1.296.214.245**
Total assets		**2.195.908.859**	**2.196.585.918**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		420.606.365	348.748.481
Current Borrowings From Unrelated Parties		420.606.365	348.748.481
Bank Loans	6	420.606.365	348.748.481
Current Portion of Non-current Borrowings		103.725.365	135.751.276
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		103.725.365	135.751.276
Bank Loans	6	88.648.156	120.056.341
Lease Liabilities		15.077.209	15.694.935
Trade Payables		119.001.597	131.284.191
Trade Payables to Unrelated Parties	5	119.001.597	131.284.191
Employee Benefit Obligations	13	11.192.880	8.535.214
Other Payables		6.212.149	5.721.719
Other Payables to Unrelated Parties		6.212.149	5.721.719
Deferred Income Other Than Contract Liabilities		1.491.359	2.880.487
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	1.491.359	2.880.487
Current tax liabilities, current	14	5.520.985	0
Current provisions		0	0
Other current provisions		0	0
Other Current Liabilities		5.448.106	539.294
Other Current Liabilities to Unrelated Parties		5.448.106	539.294
SUB-TOTAL		**673.198.806**	**633.460.662**
Total current liabilities		**673.198.806**	**633.460.662**
NON-CURRENT LIABILITIES			
Long Term Borrowings		327.908.067	369.787.771
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		327.908.067	369.787.771
Bank Loans	6	292.072.467	329.231.075
Lease Liabilities		35.835.600	40.556.696
Deferred Income Other Than Contract Liabilities		259.417	1.469.987
Deferred Income Other Than Contract Liabilities from Unrelated Parties		259.417	1.469.987
Non-current provisions		15.736.544	14.459.796
Non-current provisions for employee benefits	13	15.736.544	14.459.796

Deferred Tax Liabilities	14	78.406.669	84.219.349
Total non-current liabilities		**422.310.697**	**469.936.903**
Total liabilities		**1.095.509.503**	**1.103.397.565**
EQUITY			
Equity attributable to owners of parent		758.539.133	754.500.407
Issued capital	15	150.000.000	150.000.000
Inflation Adjustments on Capital	15	295.296.252	295.296.252
Share Premium (Discount)		1.991.056	1.991.056
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		46.668.432	46.249.555
Gains (Losses) on Revaluation and Remeasurement		46.668.432	46.249.555
Increases (Decreases) on Revaluation of Property, Plant and Equipment	15	53.309.651	53.309.651
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-6.641.219	-7.060.096
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-128.411.410	-119.858.472
Gains (Losses) on Hedge		-128.411.410	-119.858.472
Gains (Losses) on Cash Flow Hedges	15	-128.411.410	-119.858.472
Restricted Reserves Appropriated From Profits		4.849.759	4.371.012
Legal Reserves	15	4.849.759	4.371.012
Prior Years' Profits or Losses	15	375.972.257	291.348.812
Current Period Net Profit Or Loss		12.172.787	85.102.192
Non-controlling interests		341.860.223	338.687.946
Total equity		**1.100.399.356**	**1.093.188.353**
Total Liabilities and Equity		**2.195.908.859**	**2.196.585.918**

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	3, 16	486.706.803	456.456.621
Cost of sales	3, 16	-394.237.314	-386.209.434
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		92.469.489	70.247.187
Revenue from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
GROSS PROFIT (LOSS)		92.469.489	70.247.187
General Administrative Expenses		-28.010.371	-22.263.661
Marketing Expenses		-21.698.255	-19.994.448
Other Income from Operating Activities	3, 17	32.947.229	6.864.346
Other Expenses from Operating Activities	3, 17	-28.757.447	-717.064
PROFIT (LOSS) FROM OPERATING ACTIVITIES		46.950.645	34.136.360
Investment Activity Income		3.605.193	1.058.904
Investment Activity Expenses		-462.529	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		50.093.309	35.195.264
Finance income	3,17	125.412	0
Finance costs	3,17	-68.810.420	-39.865.500
Gains (losses) on net monetary position		49.750.706	59.735.566
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		31.159.007	55.065.330
Tax (Expense) Income, Continuing Operations		-10.732.768	-10.321.661
Current Period Tax (Expense) Income	14	-5.541.427	-3.751.123
Deferred Tax (Expense) Income	14	-5.191.341	-6.570.538
PROFIT (LOSS) FROM CONTINUING OPERATIONS		20.426.239	44.743.669
PROFIT (LOSS)		20.426.239	44.743.669
Profit (loss), attributable to [abstract]			
Non-controlling Interests		8.253.452	18.075.610
Owners of Parent		12.172.787	26.668.059
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		524.419	-678.768
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	699.226	-905.024
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
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-174.807	226.256
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income	14	-174.807	226.256
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-13.739.655	-941.524
Exchange Differences on Translation of Foreing Operations		0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-18.319.542	-1.255.367
Gains (Losses) on Cash Flow Hedges	15	-18.319.542	-1.255.367
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0

Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		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
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		4.579.887	313.843
Deferred Tax (Expense) Income	15	4.579.887	313.843
OTHER COMPREHENSIVE INCOME (LOSS)	19	**-13.215.236**	**-1.620.292**
TOTAL COMPREHENSIVE INCOME (LOSS)		**7.211.003**	**43.123.377**
Total Comprehensive Income Attributable to			
Non-controlling Interests		3.172.277	17.574.204
Owners of Parent		4.038.726	25.549.173

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		**-7.440.503**	**32.001.147**
Profit (Loss)		20.426.239	44.743.669
Profit (Loss) from Continuing Operations		20.426.239	44.743.669
Adjustments to Reconcile Profit (Loss)		**-11.330.259**	**228.996.730**
Adjustments for depreciation and amortisation expense		21.956.116	9.893.064
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		38.748	65.289
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	38.748	65.289
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	0
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	14	10.732.768	10.321.661
Adjustments for losses (gains) on disposal of non-current assets		0	-333.419
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-333.419
Other adjustments to reconcile profit (loss)		-44.057.891	209.050.135
Changes in Working Capital		**-12.859.163**	**-235.374.496**
Adjustments for decrease (increase) in trade accounts receivable		-52.263.031	-130.150.157
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-52.263.031	-130.150.157
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		708.216	-37.309.457
Decrease (Increase) in Other Related Party Receivables Related with Operations			-27.685.475
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		708.216	-9.623.982
Adjustments for decrease (increase) in inventories	8	-29.521.723	-37.101.517
Decrease (Increase) in Prepaid Expenses	9	53.293.324	48.053.440
Adjustments for increase (decrease) in trade accounts payable		12.277.798	-27.155.248
Increase (Decrease) in Trade Accounts Payables to Related Parties		-4.796	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	12.282.594	-27.155.248
Increase (Decrease) in Employee Benefit Liabilities	13	-2.657.666	1.318.756
Adjustments for increase (decrease) in other operating payables		-485.634	-42.930.314
Increase (Decrease) in Other Operating Payables to Related Parties		0	-37.205.856
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-485.634	-5.724.458
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	2.599.698	3.009.674
Other Adjustments for Other Increase (Decrease) in Working Capital		3.189.855	-13.109.673
Decrease (Increase) in Other Assets Related with Operations		2.759.845	-971.669
Increase (Decrease) in Other Payables Related with Operations	13	430.010	-12.138.004
Cash Flows from (used in) Operations		**-3.763.183**	**38.365.903**
Interest paid		0	0
Interest received		0	0
Income taxes refund (paid)	14	-3.677.320	-6.364.756
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-6.939.953**	**-5.507.346**
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	0
Proceeds from sales of property, plant, equipment and intangible assets		0	456.043
Proceeds from sales of property, plant and equipment	11	0	456.043

Proceeds from sales of intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-6.939.953	-5.963.389
Purchase of property, plant and equipment	11	-6.894.185	-5.651.181
Purchase of intangible assets		-45.768	-312.208
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-3.291.091**	**-36.061.548**
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		-3.291.091	-36.061.548
Loan Repayments		-3.291.091	-36.061.548
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.671.547	-9.567.747
Net increase (decrease) in cash and cash equivalents		-17.671.547	-9.567.747
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**87.079.381**	**90.956.621**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**69.407.834**	**81.388.874**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans		Cash Flow Hedges								
Previous Period 01.01.2023 - 31.03.2023	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	3	**75.000.000**	**0**	**733.765**	**-3.585.359**	**0**			**-23.551.166**	**443.228**	**118.587.864**	**8.239.758**	**175.868.090**	**0**	**175.868.090**
	Adjustments Related to Accounting Policy Changes			278.558.014	1.228.743	-3.776.150	262.034	-48.022.725		23.551.166	2.752.957	-79.261.285	56.283.811	231.576.565	504.293.063	735.869.628
	Adjustments Related to Required Changes in Accounting Policies															
	Adjustments Related to Voluntary Changes in Accounting Policies															
	Adjustments Related to Errors															
	Other Restatements															
	Restated Balances		75.000.000	278.558.014	1.962.508	-7.361.509	262.034	-48.022.725		0	3.196.185	39.326.579	64.523.569	407.444.655	504.293.063	911.737.718
	Transfers	15	0	0	0	0	0	0		0	1.720.380	62.803.189	-64.523.569	0	0	0
	Total Comprehensive Income (Loss)	15	0	0	0	-695.197	0	-423.688		0	0	0	26.668.058	25.549.173	17.574.204	43.123.377
	Profit (loss)															
	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		**75.000.000**	**278.558.014**	**1.962.508**	**-8.056.706**	**262.034**	**-48.446.413**		**0**	**4.916.565**	**102.129.768**	**26.668.058**	**432.993.828**	**521.867.267**	**954.861.095**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**150.000.000**	**295.296.252**	**1.991.056**	**-7.060.096**	**53.309.651**	**-119.858.472**		**0**	**4.371.012**	**291.348.812**	**85.102.192**	**754.500.407**	**338.687.946**	**1.093.188.353**
	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	15	0	0	0	0	0	0		0	478.747	84.623.445	-85.102.192	0	0	0
	Total Comprehensive Income (Loss)	15	0	0	0	418.877	0	-8.552.938		0	0	0	12.172.787	4.038.726	3.172.277	7.211.003
	Profit (loss)															
	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 01.01.2024 - 31.03.2024	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		150.000.000	295.296.252	1.991.056	-6.641.219	53.309.651	-128.411.410		0	4.849.759	375.972.257	12.172.787	758.539.133	341.860.223	1.100.399.356