



KAMUYU AYDINLATMA PLATFORMU

EKOS TEKNOLOJİ VE ELEKTRİK 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	7	499.671.919	727.395.783
Financial Investments	8	61.831.911	10.035.904
Trade Receivables		300.081.237	671.763.935
Trade Receivables Due From Related Parties	6	373.244	988.214
Trade Receivables Due From Unrelated Parties	10	299.707.993	670.775.721
Other Receivables		32.236.947	28.129.514
Other Receivables Due From Related Parties	6	18.363.781	17.449.928
Other Receivables Due From Unrelated Parties	11	13.873.166	10.679.586
Inventories	12	871.057.551	669.901.694
Prepayments		123.195.913	122.274.359
Prepayments to Related Parties	6	0	0
Prepayments to Unrelated Parties	13	123.195.913	122.274.359
Current Tax Assets		3.398.931	24.557.714
Other current assets	14	83.438.972	37.348.143
SUB-TOTAL		1.974.913.381	2.291.407.046
Total current assets		1.974.913.381	2.291.407.046
NON-CURRENT ASSETS			
Investment property		191.091.913	191.091.913
Property, plant and equipment	17	776.583.714	710.765.139
Operational Lease Assets		60.205.895	43.057.538
Other property, plant and equipment	17	716.377.819	667.707.601
Intangible assets and goodwill		17.770.124	23.791.497
Other intangible assets	18	17.770.124	23.791.497
Prepayments		27.237.766	27.237.607
Prepayments to Unrelated Parties		27.237.766	27.237.607
Deferred Tax Asset	22	12.781.089	14.530.727
Total non-current assets		1.025.464.606	967.416.883
Total assets		3.000.377.987	3.258.823.929
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	126.888.876	272.941.288
Trade Payables		427.437.804	445.633.192
Trade Payables to Related Parties	6	0	700.404
Trade Payables to Unrelated Parties	10	427.437.804	444.932.788
Employee Benefit Obligations	19	9.940.842	7.407.543
Other Payables		15.046.104	9.041.835
Other Payables to Related Parties	6	0	0
Other Payables to Unrelated Parties	11	15.046.104	9.041.835
Deferred Income Other Than Contract Liabilities		72.791.889	57.899.191
Deferred Income Other Than Contract Liabilities From Related Parties	6	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	21	72.791.889	57.899.191
Current tax liabilities, current	22	25.823.406	49.874.004
Current provisions		25.969.376	16.966.816
Current provisions for employee benefits	19	5.181.891	3.509.826
Other current provisions	23	20.787.485	13.456.990
Other Current Liabilities		0	4.521
SUB-TOTAL		703.898.297	859.768.390
Total current liabilities		703.898.297	859.768.390
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	136.313.799	154.241.458
Non-current provisions		4.185.562	3.500.917
Non-current provisions for employee benefits	19	4.185.562	3.500.917
Deferred Tax Liabilities		66.159.051	44.532.699
Total non-current liabilities		206.658.412	202.275.074
Total liabilities		910.556.709	1.062.043.464
EQUITY			

Equity attributable to owners of parent		2,089,521,274	2,196,447,133
Issued capital	25	280,000,000	280,000,000
Inflation Adjustments on Capital		524,801,699	524,801,699
Share Premium (Discount)		787,520,293	787,520,293
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		227,879,618	228,283,747
Gains (Losses) on Revaluation and Remeasurement		227,879,618	228,283,747
Increases (Decreases) on Revaluation of Property, Plant and Equipment		230,419,918	230,419,918
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-2,540,300	-2,136,171
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-4,857,884	18,208,817
Exchange Differences on Translation		-4,857,884	18,208,817
Restricted Reserves Appropriated From Profits	25	60,992,943	60,992,943
Prior Years' Profits or Losses	25	296,639,634	123,932,091
Current Period Net Profit Or Loss		-83,455,029	172,707,543
Non-controlling interests		300,004	333,332
Total equity		2,089,821,278	2,196,780,465
Total Liabilities and Equity		3,000,377,987	3,258,823,929

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	26	187.787.681	145.494.191
Cost of sales	26	-166.464.761	-186.670.511
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		21.322.920	-41.176.320
GROSS PROFIT (LOSS)		21.322.920	-41.176.320
General Administrative Expenses	27	-44.337.376	-22.348.143
Marketing Expenses	27	-18.667.998	-18.156.306
Research and development expense	27	-248.561	-342.081
Other Income from Operating Activities	29	57.582.774	27.110.387
Other Expenses from Operating Activities	29	-37.431.688	-15.607.733
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-21.779.929	-70.520.196
Investment Activity Income	30	3.516.671	503.145
Investment Activity Expenses	30	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-18.263.258	-70.017.051
Finance income	31	62.330.547	2.337.553
Finance costs	31	-19.929.552	-17.379.014
Gains (losses) on net monetary position		-75.937.556	33.565.454
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-51.799.819	-51.493.058
Tax (Expense) Income, Continuing Operations		-31.688.537	-33.981.640
Current Period Tax (Expense) Income	22	-8.177.837	-42.741
Deferred Tax (Expense) Income	22	-23.510.700	-33.938.899
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-83.488.356	-85.474.698
PROFIT (LOSS)		-83.488.356	-85.474.698
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-33.327	59.491
Owners of Parent		-83.455.029	-85.534.189
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		-404.129	-796.760
Gains (Losses) on Remeasurements of Defined Benefit Plans	22-25	-538.839	-995.950
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		134.710	199.190
Taxes Relating to Remeasurements of Defined Benefit Plans	22-25	134.710	199.190
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-23.066.701	-758.492
Exchange Differences on Translation of Foreign Operations		-23.066.701	-758.492
Gains (losses) on exchange differences on translation of Foreign Operations		-23.066.701	-758.492
OTHER COMPREHENSIVE INCOME (LOSS)		-23.470.830	-1.555.252
TOTAL COMPREHENSIVE INCOME (LOSS)		-106.959.186	-87.029.950
Total Comprehensive Income Attributable to			
Non-controlling Interests		-33.327	59.491
Owners of Parent		-106.925.859	-87.089.441

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			
Profit (Loss)		-83.488.356	-85.474.698
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13-14	12.437.238	4.265.685
Adjustments for provisions		9.148.366	-1.695.249
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	1.817.871	-2.002.850
Adjustments for (Reversal of) Other Provisions	23	7.330.495	307.601
Adjustments for Tax (Income) Expenses	22	23.510.700	33.938.899
Changes in Working Capital			
Decrease (Increase) in Financial Investments	8	-51.796.007	-3.919.093
Adjustments for decrease (increase) in trade accounts receivable		371.682.698	210.801.165
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	614.970	455.885
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	371.067.728	210.345.280
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.107.433	-246.147
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-913.853	-1.259.067
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-3.193.580	1.012.920
Adjustments for decrease (increase) in inventories	12	-201.155.857	-124.057.980
Decrease (Increase) in Prepaid Expenses	13	-921.713	-9.967.068
Adjustments for increase (decrease) in trade accounts payable		-18.195.388	661.733
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	-700.404	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	-17.494.984	661.733
Increase (Decrease) in Employee Benefit Liabilities	19	2.533.299	3.157.258
Adjustments for increase (decrease) in other operating payables		6.004.269	-45.352.718
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	6.004.269	-45.352.718
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	21	14.892.698	26.381.402
Other Adjustments for Other Increase (Decrease) in Working Capital		-45.657.721	-19.579.743
Decrease (Increase) in Other Assets Related with Operations	14	-45.653.200	-19.579.743
Increase (Decrease) in Other Payables Related with Operations		-4.521	0
Cash Flows from (used in) Operations			
Income taxes refund (paid)	22	-2.891.815	-1.308.854
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-72.234.440	-18.382.606
Purchase of property, plant and equipment	17-18	-72.234.440	-18.382.606
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		-163.980.070	45.576.751
Proceeds from Loans		-163.980.070	45.576.751
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents		-23.504.332	-846.328
Net increase (decrease) in cash and cash equivalents			
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			



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)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans											
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	25	50.000.000	272.759.864			-1.549.511	11.604.448			56.546.304	451.231.603	89.402.479	929.995.267	349.533	930.344.800
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									4.446.559		-89.402.479				
Total Comprehensive Income (Loss)						-796.760	-758.492					-85.534.189	-87.089.441	59.491	-87.029.950
Profit (loss)															0
Other Comprehensive Income (Loss)											84.955.920			-1	-1
Issue of equity		170.000.000	240.982.774								-410.982.774				
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		220.000.000	513.742.638			-2.346.271	10.845.956			60.992.943	125.204.749	-85.534.189	842.905.826	409.023	843.314.949
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	25	280.000.000	524.801.699	787.520.293	230.419.918	-2.136.171	18.206.817			60.992.943	123.932.091	172.707.543	2.196.447.133	333.332	2.196.780.465
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												172.707.543	-172.707.543		
Total Comprehensive Income (Loss)						-404.129	-23.066.701					-83.455.029	-106.925.859	-33.327	-106.959.186
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														-1	-1
Advance Dividend Payments															
Dividends Paid															

Previous Period
01.01.2023 - 31.03.2023

