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KAMUYU AYDINLATMA PLATFORMU

HUN YENİLENEBİLİR ENERJİ ÜRETİM A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Hun Yenilenebilir Enerji Üretim A.Ş. Genel Kurulu'na

1. Giriş

Hun Yenilenebilir Enerji Üretim A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte " Grup" olarak anılacaktır) **30 Haziran 2024** tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren **altı** aylık dönemine ait ilgili özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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 özet konsolide 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 özet konsolide 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 özet konsolide 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.

3. Diğer Hususlar

Önceki Dönem Finansal Tabloların Değişimi

Bu hesaplamalara göre Haziran 2024 tarihli finansal tabloları ile karşılaştırmalı sunulan 2023 yılı finansal tabloları yeniden düzenlenmiştir.

İlişkili Taraflardan Diğer Alacaklar, Şerefiye Dışındaki Maddi Olmayan Duran Varlıklar, Çalışanlara Sağlanan Faydalar Kapsamında Borçlar, İlişkili Taraflara Diğer Borçlar, Ertelenmiş Vergi Yükümlülüğü, Kar veya Zararda Yeniden Sınıflandırılacaklar, Özel Fonlar

4. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2023

Alper TUNCER

SMMM, Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6.	68.475.212	50.006.683
Financial Investments	7.	125.239.347	
Trade Receivables	7.1.	144.829.347	44.178.490
Trade Receivables Due From Related Parties	7.1.1.1.	18.310.816	18.310.536
Trade Receivables Due From Unrelated Parties	7.1.2.1.	126.518.531	25.867.954
Other Receivables	9.1.	63.049.408	55.905.203
Other Receivables Due From Related Parties	9.1.1.1.	58.654.288	51.984.054
Other Receivables Due From Unrelated Parties	9.1.2.1	4.395.120	3.921.149
Inventories	10.	33.874.901	25.849.623
Prepayments	11.1.	47.736.090	68.165.403
Prepayments to Related Parties	11.1.1.	20.366.067	40.732.134
Prepayments to Unrelated Parties	11.2.1.	27.370.023	27.433.269
Other current assets	12.1.1.	158.576	2.394.200
SUB-TOTAL		**483.362.881**	**246.499.602**
Total current assets		**483.362.881**	**246.499.602**
NON-CURRENT ASSETS			
Other Receivables	9.1.	886.244	557.637
Other Receivables Due From Unrelated Parties	9.1.2.2.	886.244	557.637
Investments accounted for using equity method	12.	1.950	91
Property, plant and equipment	13.	3.185.989.930	2.927.822.566
Right of Use Assets	13.	3.464.193.345	3.151.214.034
Intangible assets and goodwill	14.	4.737.722	1.928.246
Other intangible assets		4.737.722	1.928.246
Prepayments	11.1.	16.083.859	11.233.213
Prepayments to Unrelated Parties	11.2.2.	16.083.859	11.233.213
Total non-current assets		**6.671.893.050**	**6.092.755.787**
Total assets		**7.155.255.931**	**6.339.255.389**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		253.974.777	236.530.713
Current Borrowings From Unrelated Parties		253.974.777	236.530.713
Lease Liabilities	17.1.	253.974.777	236.530.713
Current Portion of Non-current Borrowings		349.656.755	223.337.350
Current Portion of Non-current Borrowings from Unrelated Parties	16.1.	349.656.755	223.337.350
Trade Payables	8.2.	92.308.297	106.335.819
Trade Payables to Related Parties	8.2.1.1.	40.473.706	54.608.255
Trade Payables to Unrelated Parties	8.2.2.1.	51.834.591	51.727.564
Employee Benefit Obligations	18.1.	5.089.117	2.064.671
Other Payables	9.2.	457.587.148	417.749.081
Other Payables to Related Parties	9.2.1.1.	421.068.831	390.561.344
Other Payables to Unrelated Parties	9.2.2.1.	36.518.317	27.187.737
Deferred Income Other Than Contract Liabilities	11.3.1.	0	702.644
Current provisions	19	2.170.679	1.561.359
Current provisions for employee benefits	19.1.	2.170.679	1.561.359
SUB-TOTAL		**1.160.786.773**	**988.281.637**
Total current liabilities		**1.160.786.773**	**988.281.637**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.165.272.568	1.346.267.935
Long Term Borrowings From Unrelated Parties		1.165.272.568	1.346.267.935
Bank Loans	16.2.	956.915.562	1.059.427.327
Lease Liabilities	17.2.	208.357.006	286.840.608
Other Payables	9.2.	670.311.004	601.309.164
Other Payables to Related Parties	9.2.1.2.	670.311.004	601.128.044
Other Payables to Unrelated parties	9.2.2.2.		181.120
Non-current provisions	18,19	29.332.030	23.399.326
Non-current provisions for employee benefits	18.2.	629.423	1.249.326
Other non-current provisions	19.2.	28.702.607	22.150.000

Deferred Tax Liabilities	20.	434.498.837	372.920.818
Total non-current liabilities		**2.299.414.439**	**2.343.897.243**
Total liabilities		**3.460.201.212**	**3.332.178.880**
EQUITY			
Equity attributable to owners of parent		3.688.100.586	2.996.364.291
Issued capital	21.1.	580.000.000	580.000.000
Additional Capital Contribution of Shareholders	21.2.	420.000.000	
Share Premium (Discount)	21.3.	240.684.352	57.376.756
Effects of Business Combinations Under Common Control	21.4.	-684.455.649	-684.455.649
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	21.5.1.	351.667.390	350.479.824
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	21.5.2.	2.239.552.740	2.080.133.714
Prior Years' Profits or Losses	21.6.	612.829.646	549.696.217
Current Period Net Profit Or Loss		-72.177.893	63.133.429
Non-controlling interests	21.7.	6.954.133	10.712.218
Total equity		**3.695.054.719**	**3.007.076.509**
Total Liabilities and Equity		**7.155.255.931**	**6.339.255.389**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22.1.	368.400.143	212.897.023	263.117.096	120.342.399
Cost of sales	22.2.	-202.465.277	-184.266.188	-153.721.482	-103.386.273
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		165.934.866	28.630.835	109.395.614	16.956.126
GROSS PROFIT (LOSS)		165.934.866	28.630.835	109.395.614	16.956.126
General Administrative Expenses	23.1.	-26.478.323	-12.490.667	-16.209.977	-5.745.775
Research and development expense	23.2.	-899.620		-578.559	
Other Income from Operating Activities	24.1.	13.670.619	10.629.629	1.353.906	-15.107.209
Other Expenses from Operating Activities	24.2.	-8.836.493	-21.469.410	-2.940.037	-2.247.312
PROFIT (LOSS) FROM OPERATING ACTIVITIES		143.391.049	5.300.387	91.020.947	-6.144.170
Investment Activity Income	25.1.	13.943.669	25.622.757	13.943.668	25.024.466
Investment Activity Expenses	25.2.	-1.625		-1.625	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	27.	-740		-740	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		157.332.353	30.923.144	104.962.250	18.880.296
Finance income	26.1.	260.241.038	901.823.367	-70.359.857	825.135.577
Finance costs	26.2.	-472.540.522	-866.462.390	-60.807.725	-763.957.350
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-54.967.131	66.284.121	-26.205.332	80.058.523
Tax (Expense) Income, Continuing Operations		-18.114.257	13.059.345	13.185.889	8.944.216
Deferred Tax (Expense) Income	20.	-18.114.257	13.059.345	13.185.889	8.944.216
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-73.081.388	79.343.466	-13.019.443	89.002.739
PROFIT (LOSS)		-73.081.388	79.343.466	-13.019.443	89.002.739
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-903.495	-79.313	-109.513	252.630
Owners of Parent		-72.177.893	79.422.779	-12.909.930	88.750.109
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		1.187.567	-233.128	204.151	-233.128
Gains (Losses) on Remeasurements of Defined Benefit Plans	27.1.	1.583.423	-310.838	272.201	-310.838
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-395.856	77.710	-68.050	77.710
Deferred Tax (Expense) Income	20.	-395.856	77.710	-68.050	77.710
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		159.419.024	677.430.887	-189.719.323	636.723.139
Change in Value of Foreign Currency Basis Spreads		159.419.024	677.430.887	-189.719.323	636.723.139
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads	27.2.	159.419.024	677.430.887	-189.719.323	636.723.139
OTHER COMPREHENSIVE INCOME (LOSS)		**160.606.591**	**677.197.759**	**-189.515.172**	**636.490.011**
TOTAL COMPREHENSIVE INCOME (LOSS)		**87.525.203**	**756.541.225**	**-202.534.615**	**725.492.750**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-903.495	-79.313	-109.513	252.630
Owners of Parent		88.428.698	756.620.538	-202.425.102	725.240.120

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**81.354.766**	**69.958.212**
Profit (Loss)		-72.528.470	79.343.464
Adjustments to Reconcile Profit (Loss)		**248.103.918**	**25.197.009**
Adjustments for depreciation and amortisation expense	12.	131.327.509	82.465.296
Adjustments for provisions	16,17	7.729.591	9.524.066
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17.	6.552.607	8.100.977
Adjustments for (Reversal of) Other Provisions		1.176.984	1.423.089
Adjustments for Interest (Income) Expenses		55.828.593	120.179
Adjustments for Interest Income	24.	-14.439.410	-108.568
Adjustments for interest expense	24.	70.268.003	228.747
Adjustments for Tax (Income) Expenses	18.	61.578.019	-66.323.930
Adjustments for losses (gains) on disposal of non-current assets			-588.602
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets	23.		-588.602
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	23.	-8.359.794	
Changes in Working Capital		**-94.220.682**	**-34.582.261**
Adjustments for decrease (increase) in trade accounts receivable	7.1.	-100.650.857	-2.844.336
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8.1.	-802.578	-226.968
Adjustments for decrease (increase) in inventories	9.	-8.025.278	-12.397.337
Decrease (Increase) in Prepaid Expenses	10.	15.578.667	-28.356.205
Adjustments for increase (decrease) in trade accounts payable	7.2.	-14.027.522	-2.489.407
Increase (Decrease) in Employee Benefit Liabilities	16.	3.024.446	588.602
Adjustments for increase (decrease) in other operating payables	8.2.	9.149.460	11.897.633
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10.	-702.644	-233.007
Other Adjustments for Other Increase (Decrease) in Working Capital		2.235.624	-521.236
Decrease (Increase) in Other Assets Related with Operations	11.	2.235.624	-521.236
Cash Flows from (used in) Operations		**81.354.766**	**69.958.212**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-606.864.060**	**-886.974.239**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-3.745.660	
Cash Outflows from Purchase of Additional Shares of Subsidiaries			25.024.467
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		-1.859	
Proceeds from sales of property, plant, equipment and intangible assets	12.	-290.137.230	-756.772.146
Purchase of Property, Plant, Equipment and Intangible Assets		-312.979.311	-155.226.560
Purchase of property, plant and equipment	12.	-312.979.311	-155.226.560
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**376.751.922**	**110.703.472**
Proceeds from Issuing Shares or Other Equity Instruments	19.	420.000.000	
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control	19.	183.307.596	-5.161.483
Repayments of borrowings	14,15	-319.575.887	-121.027.122
Increase in Other Payables to Related Parties	8.2.	93.020.213	236.892.077
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-148.757.372	-706.312.555
Effect of exchange rate changes on cash and cash equivalents	19.	167.225.901	677.430.887
Net increase (decrease) in cash and cash equivalents		18.468.529	-28.881.668
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**50.006.683**	**82.509.256**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**68.475.212**	**53.627.588**

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]	
							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				Retained Earnings				
							Gains/Losses on Revaluation and Remeasurement [member]										
			Issued Capital	Additional Capital Contribution of Shareholders	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other reserves [member]	Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**580.000.000**		**57.376.756**	**-688.184.116**	**350.751.290**	**-751**	**1.016.986.642**			**26.584.156**	**379.111.087**	**170.585.131**	**1.893.210.196**	**70.028.377**	**1.963.238.573**
	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												170.585.131	-170.585.131			
	Total Comprehensive Income (Loss)																
	Profit (loss)													79.422.779	79.422.779	-79.313	79.343.466
	Other Comprehensive Income (Loss)							-233.128	677.430.887						677.197.760		677.197.760
	Issue of equity																
	Capital Decrease																
	Capital Advance																
	Effect of Merger or Liquidation or Division					-5.161.483									-5.161.483		-5.161.483
	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															-60.360.436	-60.360.436
	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		**580.000.000**		**57.376.756**	**-693.345.599**	**350.751.290**	**-233.879**	**1.694.417.530**			**26.584.156**	**549.696.217**	**79.422.779**	**2.644.669.252**	**9.588.627**	**2.654.257.879**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**580.000.000**		**57.376.756**	**-684.455.649**	**350.751.290**	**-271.467**	**2.080.133.714**				**549.696.217**	**63.133.429**	**2.996.364.292**	**10.712.218**	**3.007.076.510**
	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												63.133.429	-63.133.429			
	Total Comprehensive Income (Loss)																
	Profit (loss)													-72.177.893	-72.177.893	-903.495	-73.081.388
	Other Comprehensive Income (Loss)							1.187.567	159.419.024						160.606.591		160.606.591
	Issue of equity			420.000.000											420.000.000		420.000.000
	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 - 30.06.2024	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				183.307.596										183.307.596	-2.854.589	180.453.007
	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		**580.000.000**	**420.000.000**	**240.684.352**	**-684.455.649**	**350.751.290**	**916.100**	**2.239.552.738**				**612.829.646**	**-79.997.193**	**3.688.100.586**	**6.954.133**	**3.695.054.719**