



KAMUYU AYDINLATMA PLATFORMU

METEMTUR YATIRIM ENERJİ TURİZM VE İNŞAAT A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Metemtur Yatırım Enerji Turizm ve İnşaat A.Ş. Genel Kurulu'na

Giriş

Metemtur Yatırım Enerji Turizm ve İnşaat A.Ş. ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 9 Eylül 2024

Ventera Bağımsız Denetim A.Ş.

(A member firm of Boks International)

Barış ÖZKURT

Sorumlu Denetçi

Maslak Meydan Sk., No: 3 Veko Giz Plaza Kat: 19 Maslak Sarıyer/İstanbul



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	Not:6	4.988.591	259.070
Financial Investments		0	3.075.829
Other Financial Investments	Not:7	0	3.075.829
Trade Receivables		14.677.134	3.450.040
Trade Receivables Due From Related Parties	Not:10-37	0	0
Trade Receivables Due From Unrelated Parties	Not:37	14.677.134	3.450.040
Other Receivables	Not:11	7.310.118	28.870.240
Other Receivables Due From Related Parties	Not:11	0	0
Other Receivables Due From Unrelated Parties	Not:11	7.310.118	28.870.240
Inventories	Not:13	182.768.813	217.947.391
Prepayments	Not:15	1.926.587	4.422.217
Prepayments to Related Parties	Not:15	0	0
Prepayments to Unrelated Parties	Not:15	1.926.587	4.422.217
Current Tax Assets	Not:25	0	817.868
Other current assets	Not:26	26.488.630	27.528.070
Other Current Assets Due From Related Parties	Not:26	0	0
Other Current Assets Due From Unrelated Parties	Not:26	26.488.630	27.528.070
SUB-TOTAL		238.159.873	286.370.725
Total current assets		238.159.873	286.370.725
NON-CURRENT ASSETS			
Other Receivables	Not:11	106.590	37.785
Other Receivables Due From Related Parties	Not:11	0	0
Other Receivables Due From Unrelated Parties	Not:11	106.590	37.785
Investment property	Not:17	7.203.785	7.203.785
Property, plant and equipment		130.428.938	144.069.229
Land and Premises	Not:18	64.525	64.525
Machinery And Equipments	Not:18	123.223.384	137.609.404
Vehicles	Not:18	2.340.167	2.675.483
Fixtures and fittings	Not:18	4.734.690	3.630.290
Leasehold Improvements	Not:18	66.172	89.527
Right of Use Assets	Not:19	3.056.088	3.402.072
Intangible assets and goodwill	Not:19	7.278.464	8.254.470
Patents	Not:19	7.278.464	8.254.470
Prepayments	Not:15	0	741.370
Prepayments to Related Parties	Not:15	0	0
Prepayments to Unrelated Parties	Not:15	0	741.370
Total non-current assets		148.073.865	163.708.711
Total assets		386.233.738	450.079.436
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	Not:8	0	28.754.536
Current Borrowings From Unrelated Parties	Not:8	0	28.754.536
Bank Loans	Not:8	0	28.754.536
Current Portion of Non-current Borrowings	Not:8	14.036.238	24.753.508
Current Portion of Non-current Borrowings from Unrelated Parties	Not:8	14.036.238	24.753.508
Lease Liabilities	Not:8	13.688.050	24.421.100
Current Portion of other Non-current Borrowings	Not:8	348.188	332.408
Other Financial Liabilities	Not:9	24.731	199.003
Other Miscellaneous Financial Liabilities	Not:9	24.731	199.003
Trade Payables	Not:10	1.221.094	4.626.195
Trade Payables to Related Parties	Not:10	0	0
Trade Payables to Unrelated Parties	Not:10	1.221.094	4.626.195
Employee Benefit Obligations	Not:20	1.296.559	602.499
Other Payables	Not:11-37	2.719.941	41.662.898
Other Payables to Related Parties	Not:11-37	2.719.941	41.655.488
Other Payables to Unrelated Parties	Not:11	0	7.410
Current tax liabilities, current	Not:35	3.616.538	0

Current provisions	Not:22-24	1.464.540	1.743.132
Current provisions for employee benefits	Not:22-24	104.540	46.742
Other current provisions	Not:22	1.360.000	1.696.390
Other Current Liabilities	Not:26	889.699	25.084.896
Other Current Liabilities to Unrelated Parties	Not:26	889.699	25.084.896
SUB-TOTAL		25.269.340	127.426.667
Total current liabilities		25.269.340	127.426.667
NON-CURRENT LIABILITIES			
Long Term Borrowings	Not:8	30.391.019	68.522.597
Long Term Borrowings From Unrelated Parties	Not:8	30.391.019	68.522.597
Lease Liabilities	Not:8	28.461.024	65.855.755
Other long-term borrowings	Not:8	1.929.995	2.666.842
Non-current provisions	Not:22-24	1.026.775	931.809
Non-current provisions for employee benefits	Not:22-24	1.026.775	931.809
Deferred Tax Liabilities	Not:35	18.531.720	15.890.312
Total non-current liabilities		49.949.514	85.344.718
Total liabilities		75.218.854	212.771.385
EQUITY			
Equity attributable to owners of parent	Not:27	311.014.884	237.308.051
Issued capital		108.000.000	54.000.000
Inflation Adjustments on Capital		172.477.676	385.436.856
Share Premium (Discount)		766.352	4.511.520
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		15.186.784	15.369.013
Gains (Losses) on Revaluation and Remeasurement		15.186.784	15.369.013
Increases (Decreases) on Revaluation of Property, Plant and Equipment		15.893.379	15.893.379
Gains (Losses) on Remeasurements of Defined Benefit Plans		-706.595	-524.366
Restricted Reserves Appropriated From Profits		0	848.009
Legal Reserves		0	848.009
Prior Years' Profits or Losses		0	-244.318.026
Current Period Net Profit Or Loss		14.584.072	21.460.679
Total equity		311.014.884	237.308.051
Total Liabilities and Equity		386.233.738	450.079.436

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		131.653.262	177.299.592	82.919.662	123.216.623
Cost of sales	Not:28	-92.619.583	-143.048.613	-63.264.906	-113.064.022
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.033.679	34.250.979	19.654.756	10.152.601
GROSS PROFIT (LOSS)		39.033.679	34.250.979	19.654.756	10.152.601
General Administrative Expenses	Not:29	-23.620.307	-13.592.595	-10.311.266	-7.427.684
Marketing Expenses	Not:29	0	0	0	0
Research and development expense	Not:29	0	0	0	0
Other Income from Operating Activities	Not:31	1.221.171	242.235	0	81.697
Other Expenses from Operating Activities	Not:31	-969.209	-491.866	-62.556	-112.386
PROFIT (LOSS) FROM OPERATING ACTIVITIES		15.665.334	20.408.753	9.280.934	2.694.228
Investment Activity Income	Not:32	2.938.043	315.648	793.362	133.101
Investment Activity Expenses	Not:32	0	-1.152.036	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.603.377	19.572.365	10.074.296	2.827.329
Finance income	Not:33	1.062.946	5.952.716	84.795	5.587.910
Finance costs	Not:33	-17.026.494	-47.644.659	-7.308.829	-41.412.369
Gains (losses) on net monetary position		23.487.310	21.317.266	6.906.010	47.790.369
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		26.127.139	-802.312	9.756.272	14.793.239
Tax (Expense) Income, Continuing Operations		-11.543.067	-15.991.479	3.736.403	-13.850.885
Current Period Tax (Expense) Income	Not:35	-5.690.667	-5.825.645	-3.461.277	-1.306.345
Deferred Tax (Expense) Income	Not:35	-5.852.400	-10.165.834	7.197.680	-12.544.540
PROFIT (LOSS) FROM CONTINUING OPERATIONS		14.584.072	-16.793.791	13.492.675	942.354
PROFIT (LOSS)		14.584.072	-16.793.791	13.492.675	942.354
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		14.584.072	-16.793.791	13.492.675	942.354
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,23000000	-0,31000000	0,21000000	0,02000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	Not:27	-182.229	-260.380	-113.653	-41.101
Gains (Losses) on Remeasurements of Defined Benefit Plans		-242.208	-323.126	-157.410	-51.318
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		59.979	62.746	43.757	10.217
Deferred Tax (Expense) Income		59.979	62.746	43.757	10.217
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-182.229	-260.380	-113.653	-41.101
TOTAL COMPREHENSIVE INCOME (LOSS)		14.401.843	-17.054.171	13.379.022	901.253
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		14.401.843	-17.054.171	13.379.022	901.253

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		7.133.203	-48.349.568
Profit (Loss)		14.584.072	-16.793.791
Profit (Loss) from Continuing Operations		14.584.072	-16.793.791
Adjustments to Reconcile Profit (Loss)		16.185.558	28.390.361
Adjustments for depreciation and amortisation expense	Not:17-18	14.537.177	14.627.877
Adjustments for provisions		104.601	41.218
Adjustments for (Reversal of) Provisions Related with Employee Benefits	Not:24	104.601	41.218
Adjustments for Interest (Income) Expenses		9.882.220	7.131.998
Adjustments for Interest Income	Not:33	9.882.220	7.131.998
Adjustments for unrealised foreign exchange losses (gains)		4.179.888	34.601.662
Adjustments for Tax (Income) Expenses	Not:35	11.543.067	15.991.479
Adjustments for losses (gains) on disposal of non-current assets		-2.160.342	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-2.160.342	0
Other adjustments to reconcile profit (loss)		-21.901.053	-44.003.873
Changes in Working Capital		-12.736.215	-40.302.174
Decrease (Increase) in Financial Investments	Not:7	3.075.829	0
Adjustments for decrease (increase) in trade accounts receivable	Not:10	-10.909.184	-870.849
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	Not:10	-10.909.184	-870.849
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	Not:11	21.491.317	-10.509.936
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	Not:11	21.491.317	-10.509.936
Adjustments for decrease (increase) in inventories	Not:13	35.178.578	-39.029.262
Decrease (Increase) in Prepaid Expenses	Not:15	3.237.000	-2.054.694
Adjustments for increase (decrease) in trade accounts payable	Not:10	-3.405.101	34.919.489
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	Not:10	-3.405.101	34.919.489
Increase (Decrease) in Employee Benefit Liabilities	Not:20	694.060	253.372
Adjustments for increase (decrease) in other operating payables	Not:11	-38.942.957	35.336.862
Increase (Decrease) in Other Operating Payables to Related Parties	Not:11	-38.935.547	35.331.273
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-7.410	5.589
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	Not:15	0	-68.972.904
Other Adjustments for Other Increase (Decrease) in Working Capital	Not:26	-23.155.757	10.625.748
Decrease (Increase) in Other Assets Related with Operations	Not:26	1.039.440	-26.421.190
Increase (Decrease) in Other Payables Related with Operations		-24.195.197	37.046.938
Cash Flows from (used in) Operations		18.033.415	-28.705.604
Interest paid		-9.643.951	-5.351.319
Income taxes refund (paid)		-1.256.261	-14.292.645
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		2.585.444	-260.955
Proceeds from sales of property, plant, equipment and intangible assets	Not:18-19	2.160.342	406.484
Proceeds from sales of property, plant and equipment	Not:18-19	2.160.342	0
Proceeds from sales of intangible assets		0	406.484
Purchase of Property, Plant, Equipment and Intangible Assets	Not:18-19	425.102	-667.439
Purchase of property, plant and equipment	Not:18-19	425.102	-667.439
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-4.989.126	45.707.847
Proceeds from Issuing Shares or Other Equity Instruments		59.304.990	0
Proceeds from issuing shares		59.304.990	0
Proceeds from borrowings	Not:8	-174.272	40.619.686
Proceeds from Loans		0	40.815.900

Proceeds from Other Financial Borrowings		-174.272	-196.214
Repayments of borrowings	Not:8	-63.160.508	3.731.639
Loan Repayments		-63.160.508	3.731.639
Payments of Lease Liabilities		-959.336	-293.174
Other inflows (outflows) of cash		0	1.649.696
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		4.729.521	-2.902.676
Net increase (decrease) in cash and cash equivalents		4.729.521	-2.902.676
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		259.070	8.480.524
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4.988.591	5.577.848

[illegible]

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															
	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			-217.497.818	-4.511.520					-848.009	222.857.347					
	Equity at end of period		108.000.000	172.477.676	766.352	-706.595	15.893.379			0	0	14.584.072	311.014.884			311.014.884