Date and time of publication on KAP: 13.09.2024 20:30:54
https://www.kap.org.tr/en/Bildirim/1334208

KAMUYU AYDINLATMA PLATFORMU

VERUSA HOLDİNG A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Verusa Holding A.Ş. Genel Kurulu'na

Giriş

Verusa Holding A.Ş.'nin ("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 ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve 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.

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.

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.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Mert Tüten, SMMM

Sorumlu Denetçi

İstanbul, 13 Eylül 2024

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	22	15.966.977	366.514.192
Financial Investments	20	2.846.951.663	2.160.316.493
Trade Receivables	7	144.402.464	100.081.223
Trade Receivables Due From Unrelated Parties		144.402.464	100.081.223
Other Receivables	9	23.896.447	11.042.682
Other Receivables Due From Unrelated Parties		23.896.447	11.042.682
Inventories	10	123.679.611	128.698.340
Prepayments	8	51.033.920	52.392.029
Current Tax Assets		1.932.258	10.448.156
Other current assets	13	20.598.116	27.658.934
SUB-TOTAL		**3.228.461.456**	**2.857.152.049**
Total current assets		**3.228.461.456**	**2.857.152.049**
NON-CURRENT ASSETS			
Financial Investments	20	168.177.788	168.178.100
Other Receivables		726.739	850.087
Other Receivables Due From Unrelated Parties	9	726.739	850.087
Investments accounted for using equity method	4	173.569.871	164.729.955
Investment property		138.056.243	138.056.243
Property, plant and equipment	12	1.629.251.878	1.540.830.631
Intangible assets and goodwill		981.178	465.045
Prepayments	8	2.224.545	19.270.456
Deferred Tax Asset	18	132.804.450	174.568.182
Other Non-current Assets	13	23.170.163	8.359.610
Total non-current assets		**2.268.962.855**	**2.215.308.309**
Total assets		**5.497.424.311**	**5.072.460.358**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	20	270.564.232	338.812.116
Current Portion of Non-current Borrowings	20	2.258.824	1.408.766
Trade Payables	7	96.524.613	110.551.911
Trade Payables to Unrelated Parties		96.524.613	110.551.911
Employee Benefit Obligations		4.035.234	4.121.257
Other Payables		230.977.117	339.898
Other Payables to Related Parties	6	230.661.527	0
Other Payables to Unrelated Parties	9	315.590	339.898
Current tax liabilities, current	18	2.284.116	31.845.723
Current provisions		4.285.905	2.918.715
Current provisions for employee benefits		4.285.905	2.918.715
Other Current Liabilities	13	7.918.979	8.113.738
SUB-TOTAL		**618.849.020**	**498.112.124**
Total current liabilities		**618.849.020**	**498.112.124**
NON-CURRENT LIABILITIES			
Long Term Borrowings	20	32.433.703	52.299.701
Other Payables		187.726	470.853
Other Payables to Unrelated parties		187.726	470.853
Non-current provisions		18.027.908	11.827.928
Non-current provisions for employee benefits		18.027.908	11.827.928
Total non-current liabilities		**50.649.337**	**64.598.482**
Total liabilities		**669.498.357**	**562.710.606**
EQUITY			
Equity attributable to owners of parent		3.338.107.900	3.130.496.934
Issued capital	14	70.000.000	70.000.000
Inflation Adjustments on Capital	14	577.457.881	577.457.881
Treasury Shares (-)		-595.857.613	-533.041.916
Share Premium (Discount)		6.833.626	6.833.626
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.942.829	1.942.829

Gains (Losses) on Revaluation and Remeasurement		1.942.829	1.942.829
Increases (Decreases) on Revaluation of Property, Plant and Equipment		4.574.836	4.574.836
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.632.007	-2.632.007
Restricted Reserves Appropriated From Profits	14	30.143.661	30.143.661
Other reserves	14	344.578.491	344.578.491
Prior Years' Profits or Losses		2.600.747.356	2.285.545.638
Current Period Net Profit Or Loss		302.261.669	347.036.724
Non-controlling interests		1.489.818.054	1.379.252.818
Total equity		**4.827.925.954**	**4.509.749.752**
Total Liabilities and Equity		**5.497.424.311**	**5.072.460.358**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	337.652.418	324.378.050	161.730.920	166.845.467
Cost of sales	15	-331.348.428	-266.645.390	-176.187.833	-100.834.648
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.303.990	57.732.660	-14.456.913	66.010.819
GROSS PROFIT (LOSS)		6.303.990	57.732.660	-14.456.913	66.010.819
General Administrative Expenses		-40.901.366	-36.154.539	-19.234.043	-15.439.074
Marketing Expenses		-5.413.319	-4.934.289	-2.719.909	-2.582.826
Other Income from Operating Activities	16	564.926.571	379.334.629	89.139.381	136.970.398
Other Expenses from Operating Activities	16	-12.609.344	-22.818.853	-5.816.871	-18.447.645
PROFIT (LOSS) FROM OPERATING ACTIVITIES		512.306.532	373.159.608	46.911.645	166.511.672
Investment Activity Expenses		0	-59.098.712	0	-59.114.246
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	8.839.916	56.173.882	11.260.464	20.764.378
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		521.146.448	370.234.778	58.172.109	128.161.804
Finance income	17	20.622.145	29.761.852	4.524.363	26.682.676
Finance costs	17	-81.552.708	-39.629.534	-26.607.183	-11.885.503
Gains (losses) on net monetary position		46.817.548	-132.476.513	41.175.529	217.530.397
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		507.033.433	227.890.583	77.264.818	360.489.374
Tax (Expense) Income, Continuing Operations		-56.939.089	-53.523.463	23.274.421	-65.569.673
Current Period Tax (Expense) Income	18	-15.175.357	-91.883.049	9.841.952	-22.088.260
Deferred Tax (Expense) Income	18	-41.763.732	38.359.586	13.432.469	-43.481.413
PROFIT (LOSS) FROM CONTINUING OPERATIONS		450.094.344	174.367.120	100.539.239	294.919.701
PROFIT (LOSS)		450.094.344	174.367.120	100.539.239	294.919.701
Profit (loss), attributable to [abstract]					
Non-controlling Interests		147.832.675	58.648.313	-5.550.412	60.610.006
Owners of Parent		302.261.669	115.718.807	106.089.651	234.309.695
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	19	4,32000000	1,65000000	1,52000000	3,35000000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		450.094.344	174.367.120	100.539.239	294.919.701
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**67.110.186**	**0**	**67.110.186**
Gains (Losses) on Revaluation of Property, Plant and Equipment	12	0	74.566.873	0	74.566.873
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-7.456.687	0	-7.456.687
Deferred Tax (Expense) Income	18	0	-7.456.687	0	-7.456.687
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**67.110.186**	**0**	**67.110.186**
TOTAL COMPREHENSIVE INCOME (LOSS)		**450.094.344**	**241.477.306**	**100.539.239**	**362.029.887**
Total Comprehensive Income Attributable to					
Non-controlling Interests	4	147.832.675	84.016.362	-5.550.412	85.978.055
Owners of Parent		302.261.669	157.460.944	106.089.651	276.051.832

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		**149.837.729**	**-173.467.152**
Profit (Loss)		450.094.344	174.367.120
Adjustments to Reconcile Profit (Loss)		**-448.775.138**	**-193.124.554**
Adjustments for depreciation and amortisation expense		24.432.783	21.579.931
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	59.144.503
Adjustments for provisions		6.528.235	2.645.904
Adjustments for (Reversal of) Provisions Related with Employee Benefits		6.528.235	2.645.904
Adjustments for Interest (Income) Expenses		60.202.128	9.659.520
Adjustments for unrealised foreign exchange losses (gains)		1.700.860	1.425.677
Adjustments for fair value losses (gains)		-533.973.431	-248.717.441
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-8.839.916	-56.173.882
Adjustments for undistributed profits of associates	4	-8.839.916	-56.173.882
Adjustments for Tax (Income) Expenses	18	56.939.089	53.523.463
Adjustments Related to Gain and Losses on Net Monetary Position		-55.764.886	-36.212.229
Changes in Working Capital		**176.276.048**	**-180.874.806**
Adjustments for decrease (increase) in trade accounts receivable		-64.167.122	-74.710.862
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-15.088.726	-4.250.788
Adjustments for decrease (increase) in inventories		5.018.729	19.563.934
Decrease (Increase) in Prepaid Expenses		18.404.020	14.741.399
Adjustments for increase (decrease) in trade accounts payable		7.894.897	-343.012
Increase (Decrease) in Employee Benefit Liabilities		731.213	367.273
Adjustments for increase (decrease) in other operating payables		230.514.862	-136.581.768
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.031.825	339.018
Decrease (Increase) in Other Assets Related with Operations		-8.446.002	1.570.929
Increase (Decrease) in Other Payables Related with Operations		1.414.177	-1.231.911
Cash Flows from (used in) Operations		**177.595.254**	**-199.632.240**
Interest received		20.622.145	29.761.852
Payments Related with Provisions for Employee Benefits		-3.642.706	-1.732.640
Income taxes refund (paid)	18	-44.736.964	-1.864.124
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-335.136.112**	**1.799.621.387**
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		-69.102.445	-49.608.231
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	21	400.215.347	1.988.341.432
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	21	-552.878.851	-13.962.034
Purchase of Property, Plant, Equipment and Intangible Assets		-113.370.163	-125.149.780
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-154.991.990**	**-586.346.534**
Payments to Acquire Entity's Shares or Other Equity Instruments		-62.815.697	-335.009.411
Payments to Acquire Entity's Shares		-62.815.697	-335.009.411
Proceeds from borrowings		0	59.895.800
Repayments of borrowings		-11.352.020	-271.811.551
Interest paid	17	-80.824.273	-39.421.372
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-340.290.373	1.039.807.701
Net increase (decrease) in cash and cash equivalents		-340.290.373	1.039.807.701
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**366.514.192**	**45.151.334**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.256.842	-61.588.939
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	22	**15.966.977**	**1.023.370.096**

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	Treasury Shares	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]	Other reserves [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**70.000.000**	**577.457.881**	**-196.883.507**	**6.833.626**	**4.838.614**	**-2.388.406**			**29.384.357**	**344.578.491**	**2.150.495.963**	**5.617.993**	**2.989.935.012**	**1.135.233.873**	**4.125.168.885**
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												5.617.993	-5.617.993	0	0	0
Total Comprehensive Income (Loss)						41.742.137							115.718.807	157.460.944	84.016.362	241.477.306
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				-335.009.411										-335.009.411	0	-335.009.411
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						351.176	-173.345					-32.973.800		-32.795.969	-16.812.262	-49.608.231
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		**70.000.000**	**577.457.881**	**-531.892.918**	**6.833.626**	**46.931.927**	**-2.561.751**			**29.384.357**	**344.578.491**	**2.123.140.156**	**115.718.807**	**2.779.590.576**	**1.202.437.973**	**3.982.028.549**
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**70.000.000**	**577.457.881**	**-533.041.916**	**6.833.626**	**4.574.836**	**-2.632.007**			**30.143.661**	**344.578.491**	**2.285.545.638**	**347.036.724**	**3.130.496.934**	**1.379.252.818**	**4.509.749.752**
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												347.036.724	-347.036.724	0	0	0
Total Comprehensive Income (Loss)													302.261.669	302.261.669	147.832.675	450.094.344
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 - 30.06.2024																	
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions				-62.815.697										-62.815.697	0	-62.815.697
	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												-31.835.006		-31.835.006	-37.267.439	-69.102.445
	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		**70.000.000**	**577.457.881**	**-595.857.613**	**6.833.626**	**4.574.836**	**-2.632.007**			**30.143.661**	**344.578.491**	**2.600.747.356**	**302.261.669**	**3.338.107.900**	**1.489.818.054**	**4.827.925.954**