



KAMUYU AYDINLATMA PLATFORMU

İŞBİR HOLDİNG A.Ş. **Financial Report** **Consolidated** **2024 - 2. 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 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	720.985.540	774.344.191
Financial Investments	3	113.547.209	94.518.293
Financial Assets Available-for-sale		113.547.209	94.518.293
Trade Receivables		1.093.180.895	1.209.333.521
Trade Receivables Due From Unrelated Parties	5	1.093.180.895	1.209.333.521
Other Receivables		39.621.793	41.784.397
Other Receivables Due From Unrelated Parties	6	39.621.793	41.784.397
Derivative Financial Assets		1.423.377	
Derivative Financial Assets Held for Hedging		1.423.377	
Inventories	7	1.334.596.422	1.235.053.744
Prepayments		222.602.796	158.106.700
Prepayments to Unrelated Parties	10	222.602.796	158.106.700
Current Tax Assets		6.347.668	7.471.251
Other current assets		113.208.280	86.440.837
Other Current Assets Due From Unrelated Parties	11	113.208.280	86.440.837
SUB-TOTAL		3.645.513.980	3.607.052.934
Total current assets		3.645.513.980	3.607.052.934
NON-CURRENT ASSETS			
Financial Investments		4.173.649	4.173.649
Financial Investments Held To Maturity		4.173.649	4.173.649
Investment property	8	51.381.948	54.780.174
Property, plant and equipment		3.760.846.816	3.535.298.055
Land and Premises	9	1.665.319.240	1.660.657.703
Land Improvements	9	28.951.168	30.270.800
Buildings	9	685.099.683	690.285.193
Machinery And Equipments	9	953.419.660	875.937.336
Vehicles	9	70.957.364	66.641.228
Fixtures and fittings	9	127.799.675	115.923.708
Leasehold Improvements	9	13.816.099	15.127.072
Construction in Progress	9	215.023.727	79.989.853
Other property, plant and equipment	9	460.200	465.162
Right of Use Assets		252.023.187	273.400.401
Intangible assets and goodwill		245.836.576	285.826.555
Other intangible assets	9	245.836.576	285.826.555
Prepayments		88.080.087	60.825.590
Prepayments to Unrelated Parties	10	88.080.087	60.825.590
Deferred Tax Asset		226.120.275	179.037.633
Other Non-current Assets		3.217.433	2.046.240
Other Non-Current Assets Due From Unrelated Parties	11	3.217.433	2.046.240
Total non-current assets		4.631.679.971	4.395.388.297
Total assets		8.277.193.951	8.002.441.231
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.113.012.918	994.044.610
Current Borrowings From Related Parties			994.044.610
Bank Loans			942.013.861
Lease Liabilities			52.030.749
Current Borrowings From Unrelated Parties		1.113.012.918	
Bank Loans	4	1.068.533.867	
Lease Liabilities	4	44.479.051	
Current Portion of Non-current Borrowings		528.594.013	470.870.566
Current Portion of Non-current Borrowings from Related Parties			470.870.566
Bank Loans			470.870.566
Current Portion of Non-current Borrowings from Unrelated Parties		528.594.013	
Bank Loans	4	528.594.013	
Other Financial Liabilities		8.233.759	19.882

Other Miscellaneous Financial Liabilities	4	8,233.759	19.882
Trade Payables		503,443.898	494,541.167
Trade Payables to Unrelated Parties	5	503,443.898	494,541.167
Employee Benefit Obligations	16	67,433.015	54,241.357
Other Payables		31,185.454	2,980.439
Other Payables to Related Parties		31,185.454	2,980.439
Derivative Financial Liabilities		3,418.767	1,511.710
Derivative Financial Liabilities Held for Hedging		3,418.767	1,511.710
Deferred Income Other Than Contract Liabilities		87,998.716	203,178.464
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	87,998.716	203,178.464
Current tax liabilities, current		13,160.434	11,831.746
Current provisions		11,452.587	12,505.428
Other current provisions	17	11,452.587	12,505.428
Other Current Liabilities		20,776.429	14,649.071
Other Current Liabilities to Unrelated Parties	14	20,776.429	14,649.071
SUB-TOTAL		2,388,709.990	2,260,374.440
Total current liabilities		2,388,709.990	2,260,374.440
NON-CURRENT LIABILITIES			
Long Term Borrowings		373,961.716	342,912.686
Long Term Borrowings From Related Parties			342,912.686
Bank Loans			285,238.020
Lease Liabilities			57,674.666
Long Term Borrowings From Unrelated Parties		373,961.716	
Bank Loans	4	337,026.997	
Lease Liabilities	4	36,934.719	
Non-current provisions		53,086.463	49,311.698
Non-current provisions for employee benefits	17	53,086.463	49,311.698
Other non-current liabilities		801.618	999.895
Other Non-current Liabilities to Unrelated Parties		801.618	999.895
Total non-current liabilities		427,849.797	393,224.279
Total liabilities		2,816,559.787	2,653,598.719
EQUITY			
Equity attributable to owners of parent		4,685,276.992	4,447,048.833
Issued capital	15	32,387.040	32,387.040
Inflation Adjustments on Capital	15	110,975.509	110,975.509
Capital Adjustments due to Cross-Ownership (-)		-4,671.202	-4,671.202
Share Premium (Discount)		377,401.697	377,401.697
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		753,187.763	751,667.646
Gains (Losses) on Revaluation and Remeasurement		753,187.763	751,667.646
Increases (Decreases) on Revaluation of Property, Plant and Equipment		780,390.857	780,390.857
Gains (Losses) on Remeasurements of Defined Benefit Plans		-27,203.094	-28,723.211
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		21,772.201	-14,824.182
Exchange Differences on Translation		21,772.201	-14,824.182
Restricted Reserves Appropriated From Profits		204,457.874	203,193.668
Legal Reserves	15	204,457.874	203,193.668
Prior Years' Profits or Losses		2,913,150.702	2,789,401.480
Current Period Net Profit Or Loss		276,615.408	201,517.177
Non-controlling interests		775,357.172	901,793.679
Total equity		5,460,634.164	5,348,842.512
Total Liabilities and Equity		8,277,193.951	8,002,441.231

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	18	2.851.583.949	3.331.942.711		
Cost of sales	19	-2.049.043.491	-2.467.173.694		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		802.540.458	864.769.017		
GROSS PROFIT (LOSS)		802.540.458	864.769.017		
General Administrative Expenses	20	-146.556.647	-175.978.450		
Marketing Expenses	20	-259.502.788	-250.272.183		
Research and development expense	20	-1.904.713	-1.952.511		
Other Income from Operating Activities	21	169.773.917	205.595.400		
Other Expenses from Operating Activities	21	-72.025.584	-163.768.885		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		492.324.643	478.392.388		
Investment Activity Income	22	110.114.677	110.698.240		
Investment Activity Expenses	22	-2.591.759	-82.657		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		599.847.561	589.007.971		
Finance income	23	147.605.845	587.025.871		
Finance costs	23	-448.925.538	-767.869.301		
Gains (losses) on net monetary position		-5.650.459	-402.258.925		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		292.877.409	5.905.616		
Tax (Expense) Income, Continuing Operations		-10.302.667	-242.988.004		
Current Period Tax (Expense) Income		-14.524.082	-17.223.591		
Deferred Tax (Expense) Income		4.221.415	-225.764.413		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		282.574.742	-237.082.388		
PROFIT (LOSS)		282.574.742	-237.082.388		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		5.959.334	-10.554.899		
Owners of Parent		276.615.408	-226.527.489		
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		1.947.410	-54.228.713		
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.596.545	-72.243.389		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-649.135	18.014.676		
Current Period Tax (Expense) Income		-649.135	18.014.676		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		20.381.303	11.270.074		
Exchange Differences on Translation of Foreign Operations		20.381.303	11.270.074		
Gains (losses) on exchange differences on translation of Foreign Operations		20.381.303	11.270.074		
OTHER COMPREHENSIVE INCOME (LOSS)		22.328.713	-42.958.639		
TOTAL COMPREHENSIVE INCOME (LOSS)		304.903.455	-280.041.027		
Total Comprehensive Income Attributable to					
Non-controlling Interests		10.842.853	-19.974.541		
Owners of Parent		294.060.602	-260.066.486		

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			
Profit (Loss)		282.574.742	-237.082.388
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		156.514.363	144.931.173
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.592.439	7.247.802
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-1.592.439	7.247.802
Adjustments for provisions		14.692.444	13.489.843
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	8.438.091	6.060.226
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	835.207	12.760.054
Adjustments for (Reversal of) Other Provisions	5	5.419.146	-5.330.437
Adjustments for Interest (Income) Expenses		282.974.553	256.772.965
Adjustments for interest expense		282.974.553	256.772.965
Adjustments for fair value losses (gains)		483.680	-22.392.561
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		483.680	-22.392.561
Adjustments for Tax (Income) Expenses		10.302.667	242.988.004
Adjustments for losses (gains) on disposal of non-current assets		-113.512.903	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-113.512.903	
Adjustments Related to Gain and Losses on Net Monetary Position		363.572.732	245.166.624
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		122.976.138	-167.080.149
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	122.976.138	-167.080.149
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		2.162.604	-30.505.762
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	2.162.604	-30.505.762
Adjustments for decrease (increase) in inventories	7	-101.382.587	-206.393.984
Decrease (Increase) in Prepaid Expenses	10	-91.750.593	-304.568.370
Adjustments for increase (decrease) in trade accounts payable		8.902.731	181.031.473
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	8.902.731	181.031.473
Increase (Decrease) in Employee Benefit Liabilities	16	13.191.658	8.219.106
Adjustments for increase (decrease) in other operating payables		28.006.738	3.786.509
Increase (Decrease) in Other Operating Payables to Related Parties		28.205.015	3.786.509
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-198.277	
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-115.179.748	122.499.579
Other Adjustments for Other Increase (Decrease) in Working Capital		-27.035.363	165.181.765
Decrease (Increase) in Other Assets Related with Operations	11	-33.162.721	10.295.145
Increase (Decrease) in Other Payables Related with Operations	14	6.127.358	154.886.620
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	16	-8.852.941	-37.631.069
Income taxes refund (paid)		-1.363.648	-2.565.964
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		119.805.040	4.512.849
Proceeds from sales of property, plant and equipment	9	119.805.040	4.512.849
Purchase of Property, Plant, Equipment and Intangible Assets		-270.610.849	-170.944.334
Purchase of property, plant and equipment	9	-270.610.849	-170.944.334

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-741.327.616	-689.256.325
Proceeds from borrowings		-411.221.684	-230.124.919
Proceeds from Loans		-381.749.127	-252.448.618
Proceeds from Other Financial Borrowings		-29.472.557	22.323.699
Repayments of borrowings		-19.028.916	-123.153.712
Cash Outflows from Other Financial Liabilities		-19.028.916	-123.153.712
Dividends Paid		-27.683.750	-217.550.030
Interest paid		-283.393.266	-118.427.664
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-66.448.597	-472.593.214
Effect of exchange rate changes on cash and cash equivalents		13.089.946	12.352
Net increase (decrease) in cash and cash equivalents		-53.358.651	-472.580.862
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	774.344.191	783.548.734
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	720.985.540	310.967.872

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	Capital Adjustments due to Cross-Ownership	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			
Increases (Decreases) 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	32.387.040	110.975.509	-4.671.202	811.504.704	731.156.537	-11.906.051	-36.893.545			196.265.333	2.729.602.067	-265.958.744	4.292.461.648	868.585.609	5.161.047.257
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															
Total Comprehensive Income (Loss)															
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	32.387.040	110.975.509	-4.671.202	996.022.691	731.156.537	-42.820.263	-30.780.490			213.058.176	2.190.613.469	-226.527.489	3.969.313.978	826.802.079	4.796.116.057
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period	32.387.040	110.975.509	-4.671.202	377.401.697	780.390.657	-28.723.211	-14.824.182			203.193.668	2.789.401.480	201.517.177	4.447.048.833	901.793.679	5.348.842.512
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															
Total Comprehensive Income (Loss)															
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															

Previous Period
01.01.2023 - 30.06.2023

