



KAMUYU AYDINLATMA PLATFORMU

MAKİNA TAKİM ENDÜSTRİSİ A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

Makina Takım Endüstrisi A.Ş. Genel Kurulu'na

Giriş

Makina Takım Endüstrisi 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.

Diğer Bilgiler

Diğer bilgilerden Grup yönetimi sorumludur. Diğer bilgiler ilişikteki ara dönem özet konsolide finansal bilgilere ait Ek-1'de yer alan, TMS 34 kapsamında bir ölçüm kriteri bulunmayan "Tamamlayıcı Diğer Bilgileri" içermektedir.

Ara dönem özet konsolide finansal bilgilere ilişkin sonucumuz, söz konusu diğer bilgileri kapsamamaktadır ve diğer bilgilere ilişkin herhangi bir güvence vermemekteyiz.

Ara dönem özet konsolide finansal bilgilerin denetimi kapsamında sorumluluğumuz, yukarıda belirtilmiş olan diğer bilgileri okumak ve bunu yaparken diğer bilgilerin ara dönem özet konsolide finansal bilgiler ve sınırlı denetimden edindiğimiz bilgi ile önemli seviyede tutarsız olup olmadığını, ya da başka bir şekilde önemli ölçüde yanlış gösterilip gösterilmediklerini değerlendirmektir. Yaptığımız çalışmalara göre diğer bilgilerde önemli ölçüde bir yanlışlık olduğuna hükmedersek, bulgularımızı raporlamamız gerekmektedir. Diğer bilgilere ilişkin bildirmemiz gereken herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Salim Alyanak, SMMM

Sorumlu Denetçi

İstanbul, 18 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		67.967	435.505
Trade Receivables		595.685.978	144.474.365
Trade Receivables Due From Related Parties	5-12	520.810	3.444.634
Trade Receivables Due From Unrelated Parties	5	595.165.168	141.029.731
Other Receivables		237.428.966	157.465.679
Other Receivables Due From Related Parties	6-12	237.148.208	157.014.659
Other Receivables Due From Unrelated Parties	6	280.758	451.020
Inventories	7	284.079.507	258.094.909
Prepayments		8.649.409	6.863.725
Prepayments to Unrelated Parties		8.649.409	6.863.725
Other current assets		15.897.408	6.646
SUB-TOTAL		1.141.809.235	567.340.829
Total current assets		1.141.809.235	567.340.829
NON-CURRENT ASSETS			
Property, plant and equipment	8	447.766.427	724.266.531
Right of Use Assets	8	99.943.031	121.556.953
Intangible assets and goodwill		6.251.269	6.680.399
Prepayments		745.402	929.771
Deferred Tax Asset		116.521	175.916
Total non-current assets		554.822.650	853.609.570
Total assets		1.696.631.885	1.420.950.399
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		17.788.195	24.574.896
Current Borrowings From Unrelated Parties		17.788.195	24.574.896
Lease Liabilities	4	17.788.195	24.574.896
Trade Payables		84.098.806	91.041.808
Trade Payables to Related Parties	5-12	1.516.966	1.463.102
Trade Payables to Unrelated Parties	5	82.581.840	89.578.706
Employee Benefit Obligations		17.109.719	10.218.997
Other Payables		4.593.639	7.452.975
Other Payables to Unrelated Parties	6	4.593.639	7.452.975
Deferred Income Other Than Contract Liabilities	6	455.426.627	114.977.883
Current tax liabilities, current	15	21.187.573	7.031.643
Current provisions		39.961.509	71.459.620
Current provisions for employee benefits		18.967.509	45.272.840
Other current provisions	9	20.994.000	26.186.780
SUB-TOTAL		640.166.068	326.757.822
Total current liabilities		640.166.068	326.757.822
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	70.590.113	68.051.250
Non-current provisions		54.509.291	59.776.118
Non-current provisions for employee benefits	13	54.509.291	59.776.118
Deferred Tax Liabilities	15	43.291.890	57.401.522
Total non-current liabilities		168.391.294	185.228.890
Total liabilities		808.557.362	511.986.712
EQUITY			
Equity attributable to owners of parent		888.074.523	908.963.687
Issued capital		200.000.000	200.000.000
Inflation Adjustments on Capital		3.057.943.934	3.057.943.934
Share Premium (Discount)		1.117.661	1.117.661
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		20.753.729	21.164.581
Gains (Losses) on Revaluation and Remeasurement		20.753.729	21.164.581
Increases (Decreases) on Revaluation of Property, Plant and Equipment		69.984.362	69.984.362
Gains (Losses) on Remeasurements of Defined Benefit Plans		-49.230.633	-48.819.781

Restricted Reserves Appropriated From Profits		4.159.139	4.159.139
Prior Years' Profits or Losses		-2.375.421.628	-2.508.105.248
Current Period Net Profit Or Loss		-20.478.312	132.683.620
Total equity		888.074.523	908.963.687
Total Liabilities and Equity		1.696.631.885	1.420.950.399

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period	Previous Period	Current Period 3	Previous Period
		01.01.2024 - 30.06.2024	01.01.2023 - 30.06.2023	Months 01.04.2024 - 30.06.2024	3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	10	400.779.306	411.161.537	184.909.861	213.284.108
Cost of sales	10	-276.895.348	-281.689.100	-161.849.982	-151.791.263
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		123.883.958	129.472.437	23.059.879	61.492.845
GROSS PROFIT (LOSS)		123.883.958	129.472.437	23.059.879	61.492.845
General Administrative Expenses		-30.301.709	-28.654.109	-14.552.188	-16.213.411
Marketing Expenses		-26.017.948	-22.485.280	-7.492.618	-5.633.820
Other Income from Operating Activities		33.872.295	18.798.170	5.316.335	6.031.138
Other Expenses from Operating Activities		-3.167.579	-17.911.447	-520.664	-16.476.229
PROFIT (LOSS) FROM OPERATING ACTIVITIES		98.269.017	79.219.771	5.810.744	29.200.523
Investment Activity Income		49.071.434	3.178.458	25.152.320	561.367
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		147.340.451	82.398.229	30.963.064	29.761.890
Finance costs		-8.275.819	-7.094.026	-3.311.247	-4.171.498
Gains (losses) on net monetary position		-138.607.997	-21.397.328	-118.824.808	608.568
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		456.635	53.906.875	-91.172.991	26.198.960
Tax (Expense) Income, Continuing Operations		-20.934.947	-9.101.944	-10.320.603	-14.509.379
Current Period Tax (Expense) Income	15	-23.926.411	-16.353.662	1.146.101	-8.475.802
Deferred Tax (Expense) Income	15	2.991.464	7.251.718	-11.466.704	-6.033.577
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-20.478.312	44.804.931	-101.493.594	11.689.581
PROFIT (LOSS)		-20.478.312	44.804.931	-101.493.594	11.689.581
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-20.478.312	44.804.931	-101.493.594	11.689.581
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Kayıp)</i>		-0,00102400	0,00224000	-0,00507500	0,00058400
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)		-20.478.312	44.804.931	-101.493.594	11.689.581
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-410.852	-79.959.359		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-410.852	-79.959.359		
Current Period Tax (Expense) Income		136.950	19.680.065		
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	8		-104.599.408		
Taxes Relating to Remeasurements of Defined Benefit Plans		-547.802	4.959.984		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-410.852	-79.959.359		
TOTAL COMPREHENSIVE INCOME (LOSS)		-20.889.164	-35.154.428	-101.493.594	11.689.581
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-20.889.164	-35.154.428	-101.493.594	11.689.581

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)		-295.098.349	9.697.084
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		40.259.468	46.560.827
Adjustments for provisions		912.551	1.567.647
Adjustments for Interest (Income) Expenses		-33.024.279	13.929.921
Adjustments for Interest Income		-33.024.279	13.929.921
Adjustments Related to Gain and Losses on Net Monetary Position		-59.081.029	-93.955.283
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-451.211.613	-478.695.343
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5-12	2.923.824	1.602.661
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-454.135.437	-480.298.004
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-79.963.288	27.510.904
Decrease (Increase) in Other Related Party Receivables Related with Operations	6-12	-80.133.549	27.706.737
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	170.261	-195.833
Adjustments for decrease (increase) in inventories	7	-25.984.598	-13.053.692
Decrease (Increase) in Prepaid Expenses		-1.601.313	-362.005
Adjustments for increase (decrease) in trade accounts payable		-6.943.002	37.728.708
Increase (Decrease) in Trade Accounts Payables to Related Parties	5-12	237.175	-76.060
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-7.180.177	37.804.768
Increase (Decrease) in Employee Benefit Liabilities		6.890.722	4.453.857
Adjustments for increase (decrease) in other operating payables		-2.859.336	13.149.816
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-2.859.336	13.149.816
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	6	340.448.745	336.936.822
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.890.763	-4.885
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	13	-728.232	-23.090.997
Income taxes refund (paid)		14.155.930	4.337.167
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		279.083.358	
Proceeds from sales of property, plant and equipment		279.083.358	
Purchase of Property, Plant, Equipment and Intangible Assets		-20.799.668	-1.682.228
Purchase of property, plant and equipment		-20.799.668	-1.682.228
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments of Lease Liabilities		-4.247.838	-3.379.400
Interest paid		-8.275.819	-7.094.026
Interest Received		49.071.435	3.178.459
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-266.881	719.889
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
		435.505	44.651
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			
		-100.657	-674.623
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
		67.967	89.917



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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	200.000.000	3.057.943.934	1.117.661	-48.688.019	83.679.527			4.159.139	-2.599.121.305	91.016.057	790.106.994	790.106.994
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									91.016.057	-91.016.057		
Total Comprehensive Income (Loss)				-3.720.168	-83.679.527					44.804.931	-35.154.428	-35.154.428
Profit (loss)										44.804.931	44.804.931	44.804.931
Other Comprehensive Income (Loss)				3.720.168	-83.679.527						-79.959.359	-79.959.359
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	200.000.000	3.057.943.934	1.117.661	-44.967.851				4.159.139	-2.508.105.248	44.804.931	754.952.567	754.952.567
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	200.000.000	3.057.943.934	1.117.661	-48.819.781	69.984.362			4.159.139	-2.508.105.248	132.683.620	908.963.687	908.963.687
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									132.683.620	-132.683.620		
Total Comprehensive Income (Loss)				-410.852						20.478.312	20.889.164	20.889.164
Profit (loss)										20.478.312	20.478.312	20.478.312
Other Comprehensive Income (Loss)				-410.852							-410.852	-410.852
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

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

200.000.000 3.057.943.934 1.117.661 -49.230.633 69.984.362 4.159.139 -2.375.421.628 -20.478.312 888.074.523 888.074.523