



KAMUYU AYDINLATMA PLATFORMU

YİĞİT AKÜ MALZEMELERİ NAKLİYAT TURİZM İNŞAAT SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	99.034.006	52.888.264
Financial Investments	4	1.404.485.429	49.891.413
Trade Receivables	6	1.114.846.865	1.241.210.771
Trade Receivables Due From Related Parties		60.832.364	47.871.338
Trade Receivables Due From Unrelated Parties		1.054.014.501	1.193.339.433
Other Receivables	7	44.634.448	37.080.629
Other Receivables Due From Related Parties		0	7.490.857
Other Receivables Due From Unrelated Parties		44.634.448	29.589.772
Inventories	9	1.139.948.583	1.148.023.760
Prepayments	10	453.313.681	265.184.462
Prepayments to Related Parties		209.658.705	
Prepayments to Unrelated Parties		243.654.976	265.184.462
Other current assets	13	27.932.525	6.012.827
Other Current Assets Due From Unrelated Parties		27.932.525	6.012.827
SUB-TOTAL		4.284.195.537	2.800.292.126
Total current assets		4.284.195.537	2.800.292.126
NON-CURRENT ASSETS			
Financial Investments	4	682.490	927.233
Financial Assets Available-for-Sale		682.490	927.233
Other Receivables	7	15.012.125	12.034.900
Other Receivables Due From Related Parties		3.085.003	0
Other Receivables Due From Unrelated Parties		11.927.122	12.034.900
Contract Assets		0	23.343.175
Contract Assets from Ongoing Construction Contracts	8	0	23.343.175
Property, plant and equipment	11	2.097.611.261	1.951.314.952
Land and Premises		12.119.421	12.119.421
Buildings		391.168.423	392.957.247
Machinery And Equipments		928.013.603	917.002.384
Vehicles		73.416.981	76.110.078
Fixtures and fittings		52.345.317	45.686.484
Leasehold Improvements		116.424	156.398
Construction in Progress		501.849.883	359.668.864
Operational Lease Assets		15.703.246	23.468.220
Other property, plant and equipment		122.877.963	124.145.856
Intangible assets and goodwill	12	191.672.480	182.207.269
Other Rights		62.419.017	83.087.869
Capitalized Development Costs		112.084.005	83.650.948
Other intangible assets		17.169.458	15.468.452
Prepayments	10	103.839.239	70.406.369
Prepayments to Unrelated Parties		103.839.239	70.406.369
Deferred Tax Asset	16	61.517.914	58.452.174
Total non-current assets		2.470.335.509	2.298.686.072
Total assets		6.754.531.046	5.098.978.198
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	167.620.634	453.735.285
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		167.620.634	453.735.285
Bank Loans		167.620.634	453.735.285
Current Portion of Non-current Borrowings	5	159.446.266	163.932.463
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		159.446.266	163.932.463
Bank Loans		134.056.579	163.932.463
Lease Liabilities		25.389.687	0
Other Financial Liabilities	5	4.987.383	7.929.817
Other Miscellaneous Financial Liabilities		4.987.383	7.929.817

Trade Payables		888.019.406	809.393.479
Trade Payables to Related Parties	6	44.300	62.904.334
Trade Payables to Unrelated Parties		887.975.106	746.489.145
Employee Benefit Obligations	14	77.868.280	64.001.482
Other Payables	7	598.029	549.168
Other Payables to Related Parties		90.871	122.274
Other Payables to Unrelated Parties		507.158	426.894
Deferred Income Other Than Contract Liabilities	10	594.889.372	358.676.200
Deferred Income Other Than Contract Liabilities From Related Parties		1.377.354	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		593.512.018	358.676.200
Current provisions	15	123.013.205	51.080.575
Current provisions for employee benefits		120.263.165	48.522.370
Other current provisions		2.750.040	2.558.205
Other Current Liabilities	13	30.182.262	55.925.234
Other Current Liabilities to Unrelated Parties		30.182.262	55.925.234
SUB-TOTAL		2.046.624.837	1.965.223.703
Total current liabilities		2.046.624.837	1.965.223.703
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	162.469.098	258.355.280
Long Term Borrowings From Unrelated Parties		162.469.098	258.355.280
Bank Loans		162.469.098	258.355.280
Other Financial Liabilities	5	10.844.367	15.602.677
Other Miscellaneous Financial Liabilities		10.844.367	15.602.677
Non-current provisions	15	40.139.903	31.976.910
Non-current provisions for employee benefits		40.139.903	31.976.910
Total non-current liabilities		213.453.368	305.934.867
Total liabilities		2.260.078.205	2.271.158.570
EQUITY			
Equity attributable to owners of parent	18	4.494.452.841	2.827.819.628
Issued capital		300.500.000	250.000.000
Inflation Adjustments on Capital		625.447.352	620.942.985
Share Premium (Discount)		1.773.588.841	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-39.302.824	-10.173.607
Gains (Losses) on Revaluation and Remeasurement		-39.302.824	-10.173.607
Gains (Losses) on Remeasurements of Defined Benefit Plans		-39.302.824	-10.173.607
Restricted Reserves Appropriated From Profits		82.393.277	82.393.277
Legal Reserves		82.393.277	82.393.277
Prior Years' Profits or Losses		1.884.656.973	1.341.216.261
Current Period Net Profit Or Loss		-132.830.778	543.440.712
Total equity		4.494.452.841	2.827.819.628
Total Liabilities and Equity		6.754.531.046	5.098.978.198



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	6.471.358.017	6.261.122.783		
Cost of sales	22	-5.852.079.405	-5.457.311.628		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		619.278.612	803.811.155		
GROSS PROFIT (LOSS)		619.278.612	803.811.155		
General Administrative Expenses	23	-115.455.476	-77.849.138		
Marketing Expenses	23	-246.398.687	-412.591.504		
Research and development expense	23	-50.271.946	-31.732.196		
Other Income from Operating Activities	24	188.334.811	359.553.609		
Other Expenses from Operating Activities	24	-272.870.622	-414.881.794		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		122.616.692	226.310.132		
Investment Activity Income	26	498.988	2.239.517		
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	7	-111.178	-227.833		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		123.004.502	228.321.816		
Finance income	25	319.257.667	106.284.961		
Finance costs	25	-236.486.917	-220.272.171		
Gains (losses) on net monetary position		-326.481.228	-179.458.684		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-120.705.976	-65.124.078		
Tax (Expense) Income, Continuing Operations		-12.124.802	-270.687.710		
Current Period Tax (Expense) Income	16	-15.190.542	-3.701.290		
Deferred Tax (Expense) Income	16	3.065.740	-266.986.420		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-132.830.778	-335.811.788		
PROFIT (LOSS)		-132.830.778	-335.811.788		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-132.830.778	-335.811.788		
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		-29.129.217	7.098.322		
Gains (Losses) on Remeasurements of Defined Benefit Plans		-38.838.957	8.237.766		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		9.709.740	-1.139.444		
Taxes Relating to Remeasurements of Defined Benefit Plans		9.709.740	-1.139.444		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-29.129.217	7.098.322		
TOTAL COMPREHENSIVE INCOME (LOSS)		-161.959.995	-328.713.466		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-161.959.995	-328.713.466		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.364.349.030	-129.890.962
Profit (Loss)		-132.830.778	-335.811.788
Profit (Loss) from Continuing Operations		-132.830.778	-335.811.788
Adjustments to Reconcile Profit (Loss)		-89.587.046	85.441.827
Adjustments for depreciation and amortisation expense	11-12	81.473.417	59.971.612
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6	-677.439	-292.968
Adjustments for provisions	15-17	22.732.442	-19.601.658
Adjustments for Tax (Income) Expenses	16	6.644.000	265.846.976
Adjustments for losses (gains) on disposal of non-current assets	11	498.988	2.239.517
Adjustments Related to Gain and Losses on Net Monetary Position		-200.258.454	-222.721.652
Changes in Working Capital		-1.094.322.071	112.656.037
Decrease (Increase) in Financial Investments	4	-1.354.349.273	25.464.360
Adjustments for decrease (increase) in trade accounts receivable	6	132.000.760	119.383.939
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-10.638.822	121.615.244
Adjustments for Decrease (Increase) in Contract Assets	8	23.343.175	0
Adjustments for decrease (increase) in inventories	9	8.075.177	-253.740.658
Decrease (Increase) in Prepaid Expenses	10	-221.562.089	-43.903.882
Adjustments for increase (decrease) in trade accounts payable	6	78.625.927	-365.192.925
Increase (Decrease) in Employee Benefit Liabilities	14	13.866.798	33.247.203
Adjustments for increase (decrease) in other operating payables	7	48.861	-60.597
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	236.213.172	474.066.929
Other Adjustments for Other Increase (Decrease) in Working Capital	6	54.243	1.776.424
Cash Flows from (used in) Operations		-1.316.739.895	-137.713.924
Income taxes refund (paid)		-47.609.135	7.822.962
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-28.163.089	-65.163.138
Proceeds from sales of property, plant, equipment and intangible assets	11-12	550.000	4.295.419
Purchase of Property, Plant, Equipment and Intangible Assets	11-12	-255.990.561	-69.614.730
Interest received	23	227.277.472	156.173
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.424.698.135	161.669.460
Proceeds from Issuing Shares or Other Equity Instruments	18	1.773.588.841	0
Proceeds from borrowings	5	566.084.533	658.120.990
Repayments of borrowings	5	-749.799.119	-405.355.540
Interest paid	23	-165.176.120	-91.095.990
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		32.186.016	-33.384.640
Net increase (decrease) in cash and cash equivalents		32.186.016	-33.384.640
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		52.888.264	43.995.606
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		13.959.726	14.680.785
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		99.034.006	25.291.751

Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		100.000.000	561.187.105		-35.419.928				65.257.244	321.588.352	1.246.519.822	2.259.132.595		2.259.132.595	
	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									17.136.033	-321.588.352	304.452.319				
	Total Comprehensive Income (Loss)															
	Profit (loss)												-335.811.788	-335.811.788	-335.811.788	
	Other Comprehensive Income (Loss)						7.098.322							7.098.322	7.098.322	
	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		100.000.000	561.187.105		-28.321.606				82.393.277	-335.811.788	1.550.972.141	1.930.419.129		1.930.419.129	
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		250.000.000	620.942.985		-10.173.607				82.393.277	543.440.712	1.341.216.261	2.827.819.628		2.827.819.628	
	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										-543.440.712	543.440.712				
Total Comprehensive Income (Loss)																
Profit (loss)												-132.830.778	-132.830.778	-132.830.778		
Other Comprehensive Income (Loss)					-29.129.217							-29.129.217		-29.129.217		
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 - 30.09.2024														
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													
	Increase (Decrease) through Share-Based Payment Transactions		50.500.000	4.504.367	1.773.588.841						1.828.593.208		1.828.593.208	
	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		300.500.000	625.447.352	1.773.588.841	-39.302.824			82.393.277	-132.830.778	1.884.656.973	4.494.452.841		4.494.452.841