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KAMUYU AYDINLATMA PLATFORMU

ACISELSAN ACIPAYAM SELÜLOZ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU

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	28	5.520.252	372.551
Trade Receivables	4	173.707.813	99.712.641
Trade Receivables Due From Unrelated Parties		173.707.813	99.712.641
Other Receivables	5	24.560.775	10.238.064
Other Receivables Due From Unrelated Parties		24.560.775	10.238.064
Inventories	6	106.257.786	125.512.146
Prepayments	7	981.682	1.852.324
Current Tax Assets	23	2.004.252	7.900.913
Other current assets	14	10.059.038	15.216.194
SUB-TOTAL		**323.091.598**	**260.804.833**
Total current assets		**323.091.598**	**260.804.833**
NON-CURRENT ASSETS			
Financial Investments		1.260	1.712
Investment property	8	150.370.225	150.370.225
Property, plant and equipment	9	340.848.348	345.879.614
Intangible assets and goodwill	10	491.656	385.714
Prepayments	7	200.000	1.684.668
Deferred Tax Asset	23	3.309.414	5.592.665
Other Non-current Assets		95	129
Total non-current assets		**495.220.998**	**503.914.727**
Total assets		**818.312.596**	**764.719.560**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	25	137.017.721	98.846.339
Trade Payables	4	79.574.120	83.081.830
Trade Payables to Related Parties	3	1.726.232	2.237.881
Trade Payables to Unrelated Parties		77.847.888	80.843.949
Employee Benefit Obligations	13	1.510.503	1.044.829
Other Payables	5	4.797.234	54.475.197
Other Payables to Related Parties	3	0	54.388.359
Other Payables to Unrelated Parties		4.797.234	86.838
Deferred Income Other Than Contract Liabilities	7	6.514.882	2.473.909
Current provisions		4.132.883	2.794.859
Current provisions for employee benefits	13	3.118.277	2.064.598
Other current provisions	14	1.014.606	730.261
SUB-TOTAL		**233.547.343**	**242.716.963**
Total current liabilities		**233.547.343**	**242.716.963**
NON-CURRENT LIABILITIES			
Long Term Borrowings	25	109.037.646	24.550.764
Non-current provisions		14.399.630	8.461.260
Non-current provisions for employee benefits	13	14.399.630	8.461.260
Total non-current liabilities		**123.437.276**	**33.012.024**
Total liabilities		**356.984.619**	**275.728.987**
EQUITY			
Equity attributable to owners of parent		461.327.977	488.990.573
Issued capital	15	10.721.700	10.721.700
Inflation Adjustments on Capital	15	96.860.597	96.860.597
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		4.171.099	4.171.099
Gains (Losses) on Revaluation and Remeasurement		4.171.099	4.171.099
Increases (Decreases) on Revaluation of Property, Plant and Equipment	22	9.821.806	9.821.806
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-5.650.707	-5.650.707
Restricted Reserves Appropriated From Profits	15	10.659.413	10.659.413
Prior Years' Profits or Losses		366.577.764	317.959.576
Current Period Net Profit Or Loss		-27.662.596	48.618.188
Total equity		**461.327.977**	**488.990.573**

Total Liabilities and Equity		818.312.596	764.719.560

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU

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	16	475.910.294	455.971.524	160.171.168	169.037.574
Cost of sales	16	-484.720.756	-371.178.019	-170.869.954	-139.636.643
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-8.810.462	84.793.505	-10.698.786	29.400.931
GROSS PROFIT (LOSS)		-8.810.462	84.793.505	-10.698.786	29.400.931
General Administrative Expenses	17	-22.178.801	-20.153.258	-8.003.195	-7.590.813
Marketing Expenses	17	-9.321.777	-8.458.437	-3.689.119	-3.503.071
Other Income from Operating Activities	19	22.652.308	50.772.781	8.414.362	12.832.297
Other Expenses from Operating Activities	19	-14.772.510	-12.062.994	-5.041.004	-4.848.168
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-32.431.242	94.891.597	-19.017.742	26.291.176
Investment Activity Income	20	781	1.057.750	781	569.238
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-32.430.461	95.949.347	-19.016.961	26.860.414
Finance costs	21	-53.762.106	-15.506.972	-18.882.122	-3.260.751
Gains (losses) on net monetary position		60.813.222	-41.118.561	13.103.485	-11.783.855
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-25.379.345	39.323.814	-24.795.598	11.815.808
Tax (Expense) Income, Continuing Operations		-2.283.251	-12.047.081	-3.931.354	7.192.861
Current Period Tax (Expense) Income	23	0	-5.112.431	1.070.533	6.183.862
Deferred Tax (Expense) Income	23	-2.283.251	-6.934.650	-5.001.887	1.008.999
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-27.662.596	27.276.733	-28.726.952	19.008.669
PROFIT (LOSS)		-27.662.596	27.276.733	-28.726.952	19.008.669
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-27.662.596	27.276.733	-28.726.952	19.008.669
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	24	-2,58000000	2,54400000	-2,67900000	1,77300000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-27.662.596**	**27.276.733**	**-28.726.952**	**19.008.669**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-27.662.596	27.276.733	-28.726.952	19.008.669

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		**-122.626.907**	**156.005.794**
Profit (Loss)		-27.662.596	27.276.733
Adjustments to Reconcile Profit (Loss)		**5.165.127**	**111.753.154**
Adjustments for depreciation and amortisation expense	9,10	11.839.647	4.655.233
Adjustments for provisions		8.778.585	6.704.987
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.778.585	6.704.987
Adjustments for Interest (Income) Expenses		21.308.183	2.879.482
Adjustments for Interest Income		0	-1.057.750
Adjustments for interest expense		21.308.183	3.937.232
Adjustments for Tax (Income) Expenses	23	2.283.251	12.047.081
Adjustments for losses (gains) on disposal of non-current assets		0	-835.295
Adjustments Related to Gain and Losses on Net Monetary Position		-39.044.539	86.301.666
Changes in Working Capital		**-97.927.927**	**28.656.864**
Adjustments for decrease (increase) in trade accounts receivable		-100.314.326	-40.885.511
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-9.123.354	-344.570
Adjustments for decrease (increase) in inventories		19.254.360	24.899.113
Decrease (Increase) in Prepaid Expenses		2.355.310	42.375.024
Adjustments for increase (decrease) in trade accounts payable		18.421.741	-864.339
Increase (Decrease) in Employee Benefit Liabilities		465.674	498.976
Adjustments for increase (decrease) in other operating payables		-34.822.131	10.672.007
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		4.693.961	-1.455.436
Other Adjustments for Other Increase (Decrease) in Working Capital		1.140.838	-6.238.400
Decrease (Increase) in Other Assets Related with Operations		1.140.838	-6.238.400
Cash Flows from (used in) Operations		**-120.425.396**	**167.686.751**
Payments Related with Provisions for Employee Benefits	13	-197.259	-2.388.027
Income taxes refund (paid)	23	-2.004.252	-9.292.930
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-6.914.323**	**-194.037.317**
Proceeds from sales of property, plant, equipment and intangible assets		0	868.423
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-6.914.323	-195.963.490
Interest received		0	1.057.750
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**133.920.750**	**68.658.056**
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	13.445
Proceeds from borrowings		155.228.933	85.985.671
Interest paid		-21.308.183	-17.341.060
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		4.379.520	30.626.533
Net increase (decrease) in cash and cash equivalents		4.379.520	30.626.533
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	28	**372.551**	**5.675.999**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		768.181	-5.844.715
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	28	**5.520.252**	**30.457.817**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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]		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 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**10.721.700**	**96.860.957**	**10.229.631**	**-5.499.871**			**10.476.388**	**232.215.789**	**88.377.499**	**443.381.733**		**443.381.733**
	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								183.025	88.194.474	-88.377.499	0		0
	Total Comprehensive Income (Loss)										27.276.733	27.276.733		27.276.733
	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		**10.721.700**	**96.860.597**	**10.229.631**	**-5.499.871**			**10.659.413**	**320.410.263**	**27.276.733**	**470.658.466**		**470.658.466**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**10.721.700**	**96.860.597**	**9.821.806**	**-5.650.707**			**10.659.413**	**317.959.576**	**48.618.188**	**488.990.573**		**488.990.573**
	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									48.618.188	-48.618.188	0		0
	Total Comprehensive Income (Loss)										-27.662.596	-27.662.596		-27.662.596
	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 - 30.09.2024	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													
	Equity at end of period		**10.721.700**	**96.860.597**	**9.821.806**	**-5.650.707**			**10.659.413**	**366.577.764**	**-27.662.596**	**461.327.977**		**461.327.977**