Date and time of publication on KAP: 31.10.2024 19:22:37
https://www.kap.org.tr/en/Bildirim/1352367

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

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	22	6.471.358.017	6.261.122.783	2.475.804.766	2.205.677.972
Cost of sales	22	-5.852.079.405	-5.457.311.628	-2.436.134.318	-1.854.066.740
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		619.278.612	803.811.155	39.670.448	351.611.232
GROSS PROFIT (LOSS)		619.278.612	803.811.155	39.670.448	351.611.232
General Administrative Expenses	23	-115.455.476	-77.849.138	-37.248.802	-22.386.626
Marketing Expenses	23	-246.398.687	-412.591.504	-83.711.052	-140.680.624
Research and development expense	23	-50.271.946	-31.732.196	-18.002.058	-18.520.098
Other Income from Operating Activities	24	188.334.811	359.553.609	44.908.700	280.922.580
Other Expenses from Operating Activities	24	-272.870.622	-414.881.794	-80.351.757	-319.180.114
PROFIT (LOSS) FROM OPERATING ACTIVITIES		122.616.692	226.310.132	-134.734.521	131.766.350
Investment Activity Income	26	498.988	2.239.517		
Investment Activity Expenses				-90.735	-551.529
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	7	-111.178	-227.833	303.559	217.071
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		123.004.502	228.321.816	-134.521.697	131.431.892
Finance income	25	319.257.667	106.284.961	205.991.662	48.693.617
Finance costs	25	-236.486.917	-220.272.171	-73.945.479	-107.825.036
Gains (losses) on net monetary position		-326.481.228	-179.458.684	-224.617.056	-136.149.203
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-120.705.976	-65.124.078	-227.092.570	-63.848.730
Tax (Expense) Income, Continuing Operations		-12.124.802	-270.687.710	-22.541.606	-291.835.033
Current Period Tax (Expense) Income	16	-15.190.542	-3.701.290	-1.544.167	793.589
Deferred Tax (Expense) Income	16	3.065.740	-266.986.420	-20.997.439	-292.628.622
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-132.830.778	-335.811.788	-249.634.176	-355.683.763
PROFIT (LOSS)		-132.830.778	-335.811.788	-249.634.176	-355.683.763
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-132.830.778	-335.811.788	-249.634.176	-355.683.763
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	-27.874.255	24.013.333
Gains (Losses) on Remeasurements of Defined Benefit Plans		-38.838.957	8.237.766	-37.165.674	30.937.404
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		9.709.740	-1.139.444	9.291.419	-6.924.071
Taxes Relating to Remeasurements of Defined Benefit Plans		9.709.740	-1.139.444	9.291.419	-6.924.071
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-29.129.217**	**7.098.322**	**-27.874.255**	**24.013.333**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-161.959.995**	**-328.713.466**	**-277.508.431**	**-331.670.430**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-161.959.995	-328.713.466	-277.508.431	-331.670.430

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**

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	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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Net Profit or Loss				
						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		**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**