



KAMUYU AYDINLATMA PLATFORMU

ENERYA ENERJİ A.Ş.
Financial Report
Consolidated
2024 - 3. 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	1.053.510.044	5.935.500.558
Trade Receivables	5, 26	1.067.703.857	3.202.225.824
Trade Receivables Due From Related Parties	5, 26	194.589.508	995.846
Trade Receivables Due From Unrelated Parties	5	873.114.349	3.201.229.978
Other Receivables	6, 26	4.542.064	20.747.944
Other Receivables Due From Related Parties	6	0	15.139.664
Other Receivables Due From Unrelated Parties		4.542.064	5.608.280
Inventories	7	163.703.643	111.476.549
Prepayments	8	53.742.461	87.876.594
Current Tax Assets	16	285.235.883	36.394.898
Other current assets	16	160.348.917	445.610.117
Other Current Assets Due From Unrelated Parties		160.348.917	445.610.117
SUB-TOTAL		2.788.786.869	9.839.832.484
Total current assets		2.788.786.869	9.839.832.484
NON-CURRENT ASSETS			
Other Receivables		2.119.317.518	703.148
Other Receivables Due From Related Parties	6, 26	2.118.520.070	36.492
Other Receivables Due From Unrelated Parties	6	797.448	666.656
Investments accounted for using equity method	12	4.312.982.540	697.244.914
Property, plant and equipment	9	39.476.140.987	38.327.793.923
Right of Use Assets	10	67.153.678	54.419.065
Intangible assets and goodwill		395.639.413	430.415.454
Other intangible assets	11	395.639.413	430.415.454
Deferred Tax Asset	25	466.341.402	1.958.698.363
Total non-current assets		46.837.575.538	41.469.274.867
Total assets		49.626.362.407	51.309.107.351
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.061.748.176	1.460.344.878
Current Borrowings From Unrelated Parties		2.061.748.176	1.460.344.878
Bank Loans	4	2.061.748.176	1.460.344.878
Current Portion of Non-current Borrowings		47.851.869	50.002.241
Current Portion of Non-current Borrowings from Unrelated Parties		47.851.869	50.002.241
Bank Loans	4	27.786.285	38.770.455
Lease Liabilities	4	20.065.584	11.231.786
Trade Payables		1.654.336.402	3.582.354.794
Trade Payables to Related Parties	5, 26	13.044.209	12.205.451
Trade Payables to Unrelated Parties	5	1.641.292.193	3.570.149.343
Employee Benefit Obligations	15	64.464.960	60.720.845
Other Payables		6.161.321.156	5.910.349.582
Other Payables to Related Parties	6, 26	11.095.448	14.956.626
Other Payables to Unrelated Parties	6	6.150.225.708	5.895.392.956
Deferred Income Other Than Contract Liabilities	8	642.254.009	569.161.805
Deferred Income Other Than Contract Liabilities from Unrelated Parties		642.254.009	569.161.805
Current tax liabilities, current	25	242.659.337	190.335.547
Current provisions		45.285.792	40.173.152
Current provisions for employee benefits	15	29.813.767	28.709.078
Other current provisions	13	15.472.025	11.464.074
SUB-TOTAL		10.919.921.701	11.863.442.844
Total current liabilities		10.919.921.701	11.863.442.844
NON-CURRENT LIABILITIES			
Long Term Borrowings		50.408.786	68.000.372
Long Term Borrowings From Unrelated Parties	4	50.408.786	68.000.372
Bank Loans	4	10.614.576	40.448.122
Lease Liabilities	4	39.794.210	27.552.250
Other Payables		2.342.403	9.405.952

Other Payables to Unrelated parties	6	2.342.403	9.405.952
Deferred Income Other Than Contract Liabilities	8	6.236.970.714	5.935.702.152
Deferred Income Other Than Contract Liabilities from Unrelated Parties		6.236.970.714	5.935.702.152
Non-current provisions		112.661.232	94.124.301
Non-current provisions for employee benefits	15	112.661.232	94.124.301
Deferred Tax Liabilities	25	2.031.365.455	6.150.422.250
Total non-current liabilities		8.433.748.590	12.257.655.027
Total liabilities		19.353.670.291	24.121.097.871
EQUITY			
Equity attributable to owners of parent		23.679.655.397	21.023.134.798
Issued capital	17	145.000.000	145.000.000
Inflation Adjustments on Capital	17	1.547.045.107	1.547.045.107
Treasury Shares (-)		-303.694.418	-18.494.351
Share Premium (Discount)		3.391.098.658	3.391.098.658
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	24	10.160.781.131	10.163.037.646
Gains (Losses) on Revaluation and Remeasurement		10.160.781.131	10.163.037.646
Increases (Decreases) on Revaluation of Property, Plant and Equipment	24	10.194.304.906	10.194.304.906
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-33.523.775	-31.267.260
Restricted Reserves Appropriated From Profits	17	381.892.255	94.261.055
Prior Years' Profits or Losses		5.425.814.098	2.693.060.407
Current Period Net Profit Or Loss		2.931.718.566	3.008.126.276
Non-controlling interests		6.593.036.719	6.164.874.682
Total equity		30.272.692.116	27.188.009.480
Total Liabilities and Equity		49.626.362.407	51.309.107.351

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	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	18	14.187.649.056	21.643.942.017	2.493.783.829	3.576.690.822
Cost of sales	18	-13.120.705.077	-20.117.897.583	-2.469.492.809	-3.676.835.350
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.066.943.979	1.526.044.434	24.291.020	-100.144.528
GROSS PROFIT (LOSS)		1.066.943.979	1.526.044.434	24.291.020	-100.144.528
General Administrative Expenses	19	-541.110.729	-416.803.833	-135.394.727	-110.025.663
Marketing Expenses	19	-14.179.560	-23.648.022	-1.426.222	-16.287.883
Other Income from Operating Activities	21	993.331.329	844.513.825	43.763.907	359.446.972
Other Expenses from Operating Activities	21	-33.805.134	-80.254.706	-6.378.364	-18.873.345
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.471.179.885	1.849.851.698	-75.144.386	114.115.553
Investment Activity Income	23	17.447.809	10.783.769	2.302.691	0
Investment Activity Expenses	23	-1.800.992	-17.846	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	369.276.541	287.409.204	101.375.570	286.832.265
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.856.103.243	2.148.026.825	28.533.875	400.947.818
Finance income	22	2.919.465	49.301.679	2.919.465	23.682.792
Finance costs	22	-367.374.900	-486.579.181	-145.992.496	-80.829.952
Gains (losses) on net monetary position		-397.570.688	-2.739.700.860	-180.655.727	-2.550.994.189
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.094.077.120	-1.028.951.537	-295.194.883	-2.207.193.531
Tax (Expense) Income, Continuing Operations	25	2.279.882.743	-741.960.313	664.439.769	-96.792.518
Current Period Tax (Expense) Income	25	-345.853.412	-486.420.100	73.841.199	-270.465.014
Deferred Tax (Expense) Income	25	2.625.736.155	-255.540.213	590.598.570	173.672.496
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.373.959.863	-1.770.911.850	369.244.886	-2.303.986.049
PROFIT (LOSS)		3.373.959.863	-1.770.911.850	369.244.886	-2.303.986.049
Profit (loss), attributable to [abstract]					
Non-controlling Interests		442.241.297	-304.695.055	15.244.919	-313.667.719
Owners of Parent		2.931.718.566	-1.466.216.795	353.999.967	-1.990.318.330
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</i>	27	20,22000000	-11,87000000	2,44000000	-15,26000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.891.035	3.830.210.865	-2.060.738	1.284.722.549
Gains (Losses) on Revaluation of Property, Plant and Equipment			5.678.549.522		2.476.999.499
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.854.714	-28.127.173	-2.747.651	-8.437.547
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		963.679	-1.820.211.484	686.913	-1.183.839.403
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment			-1.827.243.276		-1.186.933.272
Taxes Relating to Remeasurements of Defined Benefit Plans		963.679	7.031.792	686.913	3.093.869
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-2.891.035	3.830.210.865	-2.060.738	1.284.722.549
TOTAL COMPREHENSIVE INCOME (LOSS)		3.371.068.828	2.059.299.015	367.184.148	-1.019.263.500
Total Comprehensive Income Attributable to					
Non-controlling Interests		441.606.777	271.672.134	15.157.784	-589.664.009
Owners of Parent		2.929.462.051	1.787.626.881	352.026.364	-429.599.491

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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			
Profit (Loss)		3.373.959.863	-1.770.911.850
Profit (Loss) from Continuing Operations		3.373.959.863	-1.770.911.850
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	9, 10, 11	1.215.672.776	1.231.117.084
Adjustments for Impairment Loss (Reversal of Impairment Loss)		12.630.230	18.853.262
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5	12.630.230	18.853.262
Adjustments for provisions		67.146.914	64.928.330
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	59.634.554	63.560.434
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	7.512.360	1.367.896
Adjustments for Interest (Income) Expenses	21	-808.356.611	-717.219.710
Adjustments for Interest Income		-932.598.724	-790.699.361
Adjustments for interest expense		124.242.113	73.479.651
Adjustments for unrealised foreign exchange losses (gains)		196.510.574	315.642.490
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-369.276.541	0
Adjustments for undistributed profits of associates		-369.276.541	0
Adjustments for Tax (Income) Expenses	25	-2.245.415.203	725.381.425
Adjustments Related to Gain and Losses on Net Monetary Position		4.351.298.385	8.346.893.555
Other adjustments to reconcile profit (loss)	3	-449.789.928	-378.680.586
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		2.117.495.906	4.469.577.066
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-193.593.662	-15.126.113
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		2.311.089.568	4.484.703.179
Adjustments for decrease (increase) in inventories	7	-52.227.094	35.929.768
Decrease (Increase) in Prepaid Expenses		34.134.133	23.260.972
Adjustments for increase (decrease) in trade accounts payable		-1.928.018.392	-4.124.280.703
Increase (Decrease) in Trade Accounts Payables to Related Parties		838.758	10.481.854
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.928.857.150	-4.134.762.557
Increase (Decrease) in Employee Benefit Liabilities		-33.583.585	-61.961.261
Adjustments for increase (decrease) in other operating payables		-1.253.985.709	-1.081.362.378
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.253.985.709	-1.081.362.378
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		949.060	285.305.179
Other Adjustments for Other Increase (Decrease) in Working Capital		-473.309.745	-2.725.096
Decrease (Increase) in Other Assets Related with Operations		-473.309.745	-2.725.096
Cash Flows from (used in) Operations			
Interest received		932.598.724	790.699.361
Payments Related with Provisions for Employee Benefits	15	-4.592.588	-21.385.967
Payments Related with Other Provisions	5	4.395.831	4.421.089
Income taxes refund (paid)	25	-578.765.505	-357.442.870
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		-3.615.737.626	-330.730.849
Proceeds from sales of property, plant, equipment and intangible assets		543.742	10.818.184
Proceeds from sales of property, plant and equipment	9	543.742	10.818.184
Purchase of Property, Plant, Equipment and Intangible Assets		-2.296.251.766	-2.381.492.605
Purchase of property, plant and equipment	9	-2.229.456.039	-2.185.241.860

Purchase of intangible assets	11	-66.795.727	-196.250.745
Other inflows (outflows) of cash		823.201.638	553.791.281
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-2.612.209.149	-1.303.346.565
Payments to Acquire Entity's Shares or Other Equity Instruments		-285.200.067	0
Payments to Acquire Entity's Shares		-285.200.067	
Proceeds from borrowings		777.621.878	0
Proceeds from Loans	4	777.621.878	
Repayments of borrowings		0	-286.473.036
Loan Repayments	4		-286.473.036
Decrease in Other Payables to Related Parties	6	-2.103.343.914	-36.126.743
Payments of Lease Liabilities		-23.445.568	-13.528.943
Interest paid		-526.560.603	-516.785.550
Inflation Effect On Financing Activities		-451.280.875	-450.432.293
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.590.981.666	4.345.078.606
Net increase (decrease) in cash and cash equivalents		-3.590.981.666	4.345.078.606
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		5.141.416.212	2.323.755.574
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	3	-1.019.531.292	-1.285.720.779
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	530.903.254	5.383.113.401



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	Treasury Shares	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			Retained Earnings					
					Gains/Losses on Revaluation and Remeasurement (member)				Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits (member)	Prior Years' Profits or Losses	Net Profit or Loss				
Increase (Decrease) 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	120.000.000	1.532.923.750			6.629.541.379	-6.677.059	6.622.864.320	6.622.864.320			75.224.882	-810.432.914	3.522.529.493	2.712.096.579	11.063.109.531	2.869.904.203	13.933.013.734
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											595.760	3.521.933.733	-3.522.529.493	-595.760	0		0
Total Comprehensive Income (Loss)							-17.342.860	-17.342.860					-1.466.216.799	-1.466.216.799	1.787.626.881	271.672.134	2.059.299.015
Profit (loss)														-1.466.216.799	-1.466.216.799	1.787.626.881	271.672.134
Other Comprehensive Income (Loss)					3.271.186.540		-17.342.860	3.253.843.680								3.253.843.680	3.253.843.680
Issue of equity	25.000.000	12.346.248													37.346.248		37.346.248
Capital Decrease																	
Capital Advance																	
Effect of Merger or Liquidation or Division																	
Effects of Business Combinations Under Common Control																	
Advance Dividend Payments																	
Dividends Paid																-2.101.057	-2.101.057
Decrease through Other Distributions to Owners																	
Increase (Decrease) through Treasury Share Transactions																	
Increase (Decrease) through Share-Based Payment Transactions					3.391.098.658										3.391.098.658		3.391.098.658
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	145.000.000	1.545.269.998		3.391.098.658	9.900.727.919	-24.019.919	9.876.708.000	10.163.037.646			75.820.642	2.711.500.819	-1.466.216.799	1.245.284.020	16.279.181.318	3.139.475.280	19.418.656.598
Statement of changes in equity (abstract)																	
Statement of changes in equity (line items)																	
Equity at beginning of period	145.000.000	1.547.045.107	-18.494.351	3.391.098.658	10.194.304.906	-31.267.200	10.163.037.646	10.163.037.646			94.261.055	2.693.060.407	3.008.126.276	5.701.186.683	21.023.134.796	6.164.874.682	27.188.009.480
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											2.431.133	3.005.695.143	-3.008.126.276	-2.431.133	0		
Total Comprehensive Income (Loss)							-2.256.515	-2.256.515	-2.256.515						441.606.777	3.371.068.828	
Profit (loss)									0						441.606.777	3.371.068.828	
Other Comprehensive Income (Loss)							-2.256.515	-2.256.515	-2.256.515							-2.256.515	
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 - 30.09.2023

