

KAMUYU AYDINLATMA PLATFORMU

ONUR YÜKSEK TEKNOLOJİ A.Ş. Financial Report Unconsolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
4	408.799.664	10.274.3
7	67.000.075	189.360.
	96.765	160.
	66.903.310	189.200.
8	1.135.476	28.406.
		28.315.
0		91. 210.764.
		107.017
		14.513
		41
14	3.399.804	1.580
	973.055.841	561.959
	973.055.841	561.959
5	1.119.305	1.119
8	125.977	233
18	80.325.071	25.592
15	914.440.952	927.922
17	4.137.864	5.888
16	406.730.230	340.262
11	0	25
12		305
		1.301.349
	2.379.935.240	1.863.309
6	12.769.813	169.377
6	40.256.052	73.720
6	480.540	809
7		64.168
		15.461
		6.560
11		
	1.000.000	
19-22	12.732.224	15.454
14	8.558.212	4.648
		350.200
	121.272.459	350.200
6	66.402.194	108.863
7	254.225	345
8		1.533
		633
		899
19	6.408.886	2.278 8.010
21	275.866.295	232.206
21		353.238
	350,406,670	
	350.406.670 471.679.129	
	471.679.129	
	471.679.129	703.438
20	471.679.129 1.908.256.111	703.438 .
20 20	471.679.129	703.438. 1.159.870. 50.000. 146.515.
	4 7 8 8 9 10 11 12 14 5 8 18 15 17 16 11 12 6 6 6 7 13 9 11 19-22 14	Foothote Reference 30,09,2024 4

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	348.493.189	335.292.039
Restricted Reserves Appropriated From Profits	20	30.795.508	30.795.508
Prior Years' Profits or Losses	20	597.267.763	470.293.358
Current Period Net Profit Or Loss		32.103.184	126.974.405
Total equity		1.908.256.111	1.159.870.363
Total Liabilities and Equity		2.379.935.240	1.863.309.270



Profit or loss [abstract]

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23	475.021.430	720.596.091	197.861.436	376.545.602
Cost of sales	23	-245.042.865	-315.222.615	-122.741.332	-48.792.86
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		229.978.565	405.373.476	75.120.104	327.752.73
GROSS PROFIT (LOSS)		229.978.565	405.373.476	75.120.104	327.752.73
General Administrative Expenses	24	-94.034.794	-48.425.381	-37.992.239	-26.624.87
Marketing Expenses	24	-5.278.263	-3.182.893	-248.887	-1.332.71
Other Income from Operating Activities	25	86.623.771	56.561.579	35.500.840	27.881.75
Other Expenses from Operating Activities	25	-65.282.012	-90.145.832	-3.506.146	-1.982.34
PROFIT (LOSS) FROM OPERATING ACTIVITIES		152.007.267	320.180.949	68.873.672	325.694.54
Investment Activity Income	27	90.860.616	4.402.253	60.016.414	895.33
Investment Activity Expenses	27	-147.713	0	-147.713	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	9.250	0	9.25
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		242.720.170	324.592.452	128.742.373	326.599.13
Finance income	26	3.593.153	3.366.279	944.672	944.09
Finance costs	26	-67.829.167	-106.736.185	-11.361.514	-1.491.80
Gains (losses) on net monetary position		-95.052.151	-96.096.422	-123.766.112	-209.901.51
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		83.432.005	125.126.124	-5.440.581	116.149.91
Tax (Expense) Income, Continuing Operations		-51.328.821	-20.573.509	-52.961.402	-21.572.50
Deferred Tax (Expense) Income	21	-51.328.821	-20.573.509	-52.961.402	-21.572.50
PROFIT (LOSS) FROM CONTINUING OPERATIONS		32.103.184	104.552.615	-58.401.983	94.577.41
PROFIT (LOSS)		32.103.184	104.552.615	-58.401.983	94.577.41
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		32.103.184	104.552.615	-58.401.983	94.577.41
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

				Current Period 3 I	Previous Perioc
	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Months 01.07.2024 - 30.09.2024	3 Months 01.07.2023 - 30.09.2023
statement of Other Comprehensive Income					
PROFIT (LOSS)		32.103.184	104.552.615	-58.401.983	94.577.41
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	20	13.201.150	155.970.268	56.734.975	199.019.03
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	214.508.525	36.871.334	263.857.97
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.532.505	-5.882.844	-1.080.224	2.166.0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.668.645	-52.655.413	20.943.865	-67.005.00
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	20-21	9.004.968	-53.626.981	20.455.988	-65.964.3
Taxes Relating to Remeasurements of Defined Benefit Plans	20-21	-1.336.323	971.568	487.877	-1.040.6
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		13.201.150	155.970.268	56.734.975	199.019.03
TOTAL COMPREHENSIVE INCOME (LOSS)		45.304.334	260.522.883	-1.667.008	293.596.4
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		45.304.334	260.522.883	-1.667.008	293.596.44



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-32.066.111	15.178
Profit (Loss)		32.103.184	104.552
Profit (Loss) from Continuing Operations		32.103.184	104.552
Adjustments to Reconcile Profit (Loss)		376.628.240	62.048
Adjustments for depreciation and amortisation expense	23-24	32.450.997	25.132
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.255.974	3.492
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-3.255.974	3.492
Adjustments for provisions		7.220.907	10.002
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	5.531.826	5.864
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	1.922.632	3.088
Adjustments for (Reversal of) General Provisions		-233.551	1.049
Adjustments for Interest (Income) Expenses		37.286.098	39.72
Adjustments for Interest Income	26-27	-9.342.335	-373
Adjustments for interest expense	25-26	46.628.433	40.09
Adjustments for losses (gains) on disposal of non-current assets		-537.870	-3.74
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	27	-537.870	-3.74
Adjustments Related to Gain and Losses on Net Monetary Position		303.464.082	-12.56
Changes in Working Capital		-441.099.969	-157.85
Decrease (Increase) in Financial Investments Adjustments for decrease (increase) in trade accounts	7	-396.314.035 126.969.612	-29.11
receivable Adjustments for Decrease (Increase) in Other Receivables		27.262.711	2.82
Related with Operations		164 647 200	120.01
Adjustments for Decrease (Increase) in Contract Assets Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		-164.647.390 -164.647.390	-120.91 -120.91
Adjustments for decrease (increase) in inventories	10	2.232.200	-11.70
Decrease (Increase) in Prepaid Expenses	10	1.705.361	-6.71
Adjustments for increase (decrease) in trade accounts	_		
payable Increase (Decrease) in Employee Benefit Liabilities	7	-42.268.350 3.796.622	-14 7.61
Adjustments for increase (decrease) in other operating		-276	1.01
payables Increase (Decrease) in Deferred Income Other Than	11	179.924	14
Contract Liabilities Other Adjustments for Other Increase (Decrease) in		-16.348	15
Working Capital			
Cash Flows from (used in) Operations	10	-32.368.545	8.74
Payments Related with Provisions for Employee Benefits	19	-324.782 627.216	-1.19 7.62
Income taxes refund (paid) CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-57.758.806	7.62 - 7.1 0
Purchase of Property, Plant, Equipment and Intangible		-51.156.600	-1.10
Assets	15-16	-67.101.141	-8.45
Purchase of property, plant and equipment		-66.421.941	-8.20
Purchase of intangible assets		-679.200	-24
Interest received		9.342.335	1.35
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		488.350.249	-7.02
Proceeds from Capital Advances		701.707.749	
Proceeds from borrowings	6	117.534.579	172.49
Proceeds from Loans		117.534.579	172.49
Repayments of borrowings	6	-284.263.646	-139.42
Loan Repayments		-284.263.646	-139.42
Interest paid		-46.628.433	-40.09
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		398.525.332	1.05
Net increase (decrease) in cash and cash equivalents		398.525.332	1.05
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		10.274.332	11.53



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

			Equity									
				Equity attributable to owners of parent [member]								
		Footnote Reference			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		
			Issued Capital Inflation Adjustments on Capital	l Share premiums or discounts	Gains/Losses on Revaluation and Re	emeasurement (member)			Restricted Reserves Appropriated From Profits [member]		Non-controlling interests [member]	
				Incre	ases (Decreases) on Revaluation of Property, Plant and Equipment	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		50.000.000 146.515.053	3	184.383.325	3.663.419	188.046.744		30.536.535	170.597.660 299.954.671	885.650.663	885.650.663
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in											0
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies											0
	Adjustments Related to Errors											0
	Other Restatements											0
	Restated Balances											0
-	Transfers Total Comprehensive Income (Loss)				160.881.544	-4 911 276	155.970.268		421.063	299.954.671 -299.954.671	421.063 155.970.268	421.063 155.970.268
	Profit (loss)				100.001.341	4.511.210	133.310.200		421.003	104.552.615	104.552.615	104.552.615
	Other Comprehensive Income (Loss)											0
	Issue of equity											0
	Capital Decrease											0
	Capital Advance											0
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common											0
	Control Advance Dividend Payments											0
evious Period	Dividends Paid									-1.991.801	-1.991.801	-1.991.801
2023 - 30.09.2023	Decrease through Other Distributions to Owners											0
	Increase (Decrease) through Treasury Share Transactions											0
	Increase (Decrease) through Share-Based Payment Transactions											0
	Acquisition or Disposal of a Subsidiary											0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0
	Transactions with noncontrolling shareholders											0
	Increase through Other Contributions by Owners											0
	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											0
	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											0
	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											0
	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											0
	Commitment for which fair Value Hedge Accounting is Applied											
	Increase (decrease) through other changes, equity									-218.804	-218.804	-218.804
	Equity at end of period		50.000.000 146.515.053	3	345.264.869	-1.247.857	344.017.012		30.957.598	468.341.726 104.552.615	1.144.384.004	1.144.384.004
	Statement of changes in equity [abstract]											
-	Statement of changes in equity [line items] Equity at beginning of period		50.000.000 146.515.053	3	337.686.305	-2.394.266	335.292.039		30.795.508	470.293.358 126.974.405	1.159.870.363	1.159.870.363
	Adjustments Related to Accounting Policy Changes		140.010.000		331,000,300	~2.05°1.200			30.133.300			0
	Adjustments Related to Required Changes in Accounting Policies											0
	Adjustments Related to Voluntary Changes in Accounting Policies											0
	Adjustments Related to Errors											0
	Other Restatements											0
	Restated Balances											0
	Transfers Total Comprehensive Income (Loss)									126.974.405 -126.974.405	0	0
	Profit (loss)									32.103.184	32.103.184	32.103.184
	Other Comprehensive Income (Loss)				9.004.968	4.196.182	13.201.150			52,103,104	13.201.150	13.201.150
	Issue of equity		12.830.000 1.373.665	688.877.749							703.081.414	703.081.414
	Capital Decrease											0
	Capital Advance											0
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common											0
	Control Advance Dividend Payments											0
	Advance Dividend Payments Dividends Paid											0

Current Period 1.01.2024 - 30.09.2

od									0
9.2024 Decrease through Other Distributions to Owners									0
Increase (Decrease) through Treasury Share Transactions									0
Increase (Decrease) through Share-Based Payment Transactions									0
Acquisition or Disposal of a Subsidiary									0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity									0
Transactions with noncontrolling shareholders									0
Increase through Other Contributions by Owners									0
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									0
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									0
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									0
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									0
Increase (decrease) through other changes, equity									0
Equity at end of period	62.830.0	000 147.888.718	688.877.749	346.691.273	1.801.916 348.493.189	30.795.50	8 597.267.763 32.10	3.184 1.908.256.111	1.908.256.111