Date and time of publication on KAP: 08.11.2024 07:15:13
https://www.kap.org.tr/en/Bildirim/1355268

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)

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	4	408.799.664	10.274.332
Trade Receivables	7	67.000.075	189.360.968
Trade Receivables Due From Related Parties		96.765	160.845
Trade Receivables Due From Unrelated Parties		66.903.310	189.200.123
Other Receivables	8	1.135.476	28.406.941
Other Receivables Due From Related Parties		282.633	28.315.113
Other Receivables Due From Unrelated Parties		852.843	91.828
Contract Assets	9	373.078.118	210.764.423
Inventories	10	104.785.603	107.017.803
Prepayments	11	12.833.312	14.513.637
Current Tax Assets	12	2.023.789	41.016
Other current assets	14	3.399.804	1.580.822
SUB-TOTAL		**973.055.841**	**561.959.942**
Total current assets		**973.055.841**	**561.959.942**
NON-CURRENT ASSETS			
Financial Investments	5	1.119.305	1.119.306
Other Receivables	8	125.977	233.735
Investment property	18	80.325.071	25.592.012
Property, plant and equipment	15	914.440.952	927.922.741
Right of Use Assets	17	4.137.864	5.888.570
Intangible assets and goodwill	16	406.730.230	340.262.350
Prepayments	11	0	25.036
Current Tax Assets, Non-current	12	0	305.578
Total non-current assets		**1.406.879.399**	**1.301.349.328**
Total assets		**2.379.935.240**	**1.863.309.270**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	12.769.813	169.377.474
Current Portion of Non-current Borrowings	6	40.256.052	73.720.143
Other Financial Liabilities	6	480.540	809.131
Trade Payables	7	21.990.984	64.168.168
Employee Benefit Obligations	13	19.257.844	15.461.222
Contract Liabilities	9	4.226.790	6.560.485
Deferred Income Other Than Contract Liabilities	11	1.000.000	0
Deferred Income Other Than Contract Liabilities From Related Parties		1.000.000	0
Current provisions	19-22	12.732.224	15.454.966
Other Current Liabilities	14	8.558.212	4.648.846
SUB-TOTAL		**121.272.459**	**350.200.435**
Total current liabilities		**121.272.459**	**350.200.435**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	66.402.194	108.863.874
Trade Payables	7	254.225	345.391
Other Payables	8	980.183	1.533.663
Other Payables to Related Parties		213.158	633.778
Other Payables to Unrelated parties		767.025	899.885
Deferred Income Other Than Contract Liabilities	11	494.887	2.278.886
Non-current provisions	19	6.408.886	8.010.539
Deferred Tax Liabilities	21	275.866.295	232.206.119
Total non-current liabilities		**350.406.670**	**353.238.472**
Total liabilities		**471.679.129**	**703.438.907**
EQUITY			
Equity attributable to owners of parent		1.908.256.111	1.159.870.363
Issued capital	20	62.830.000	50.000.000
Inflation Adjustments on Capital	20	147.888.718	146.515.053
Share Premium (Discount)		688.877.749	0

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]

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
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	-48.792.865
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		229.978.565	405.373.476	75.120.104	327.752.737
GROSS PROFIT (LOSS)		229.978.565	405.373.476	75.120.104	327.752.737
General Administrative Expenses	24	-94.034.794	-48.425.381	-37.992.239	-26.624.879
Marketing Expenses	24	-5.278.263	-3.182.893	-248.887	-1.332.712
Other Income from Operating Activities	25	86.623.771	56.561.579	35.500.840	27.881.752
Other Expenses from Operating Activities	25	-65.282.012	-90.145.832	-3.506.146	-1.982.349
PROFIT (LOSS) FROM OPERATING ACTIVITIES		152.007.267	320.180.949	68.873.672	325.694.549
Investment Activity Income	27	90.860.616	4.402.253	60.016.414	895.339
Investment Activity Expenses	27	-147.713	0	-147.713	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	9.250	0	9.250
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		242.720.170	324.592.452	128.742.373	326.599.138
Finance income	26	3.593.153	3.366.279	944.672	944.097
Finance costs	26	-67.829.167	-106.736.185	-11.361.514	-1.491.804
Gains (losses) on net monetary position		-95.052.151	-96.096.422	-123.766.112	-209.901.516
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		83.432.005	125.126.124	-5.440.581	116.149.915
Tax (Expense) Income, Continuing Operations		-51.328.821	-20.573.509	-52.961.402	-21.572.502
Deferred Tax (Expense) Income	21	-51.328.821	-20.573.509	-52.961.402	-21.572.502
PROFIT (LOSS) FROM CONTINUING OPERATIONS		32.103.184	104.552.615	-58.401.983	94.577.413
PROFIT (LOSS)		32.103.184	104.552.615	-58.401.983	94.577.413
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		32.103.184	104.552.615	-58.401.983	94.577.413
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		32.103.184	104.552.615	-58.401.983	94.577.413
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**	**199.019.031**
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	214.508.525	36.871.334	263.857.975
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.532.505	-5.882.844	-1.080.224	2.166.058
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	-67.005.002
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	20-21	9.004.968	-53.626.981	20.455.988	-65.964.344
Taxes Relating to Remeasurements of Defined Benefit Plans	20-21	-1.336.323	971.568	487.877	-1.040.658
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**13.201.150**	**155.970.268**	**56.734.975**	**199.019.031**
TOTAL COMPREHENSIVE INCOME (LOSS)		**45.304.334**	**260.522.883**	**-1.667.008**	**293.596.444**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		45.304.334	260.522.883	-1.667.008	293.596.444

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		**-32.066.111**	**15.178.460**
Profit (Loss)		32.103.184	104.552.615
Profit (Loss) from Continuing Operations		32.103.184	104.552.615
Adjustments to Reconcile Profit (Loss)		**376.628.240**	**62.048.540**
Adjustments for depreciation and amortisation expense	23-24	32.450.997	25.132.731
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.255.974	3.492.115
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-3.255.974	3.492.115
Adjustments for provisions		7.220.907	10.002.561
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	5.531.826	5.864.873
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	1.922.632	3.088.044
Adjustments for (Reversal of) General Provisions		-233.551	1.049.644
Adjustments for Interest (Income) Expenses		37.286.098	39.726.237
Adjustments for Interest Income	26-27	-9.342.335	-373.204
Adjustments for interest expense	25-26	46.628.433	40.099.441
Adjustments for losses (gains) on disposal of non-current assets		-537.870	-3.741.163
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	27	-537.870	-3.741.163
Adjustments Related to Gain and Losses on Net Monetary Position		303.464.082	-12.563.941
Changes in Working Capital		**-441.099.969**	**-157.853.004**
Decrease (Increase) in Financial Investments		-396.314.035	3.052
Adjustments for decrease (increase) in trade accounts receivable	7	126.969.612	-29.114.285
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		27.262.711	2.829.499
Adjustments for Decrease (Increase) in Contract Assets		-164.647.390	-120.915.952
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		-164.647.390	-120.915.952
Adjustments for decrease (increase) in inventories	10	2.232.200	-11.701.865
Decrease (Increase) in Prepaid Expenses		1.705.361	-6.719.613
Adjustments for increase (decrease) in trade accounts payable	7	-42.268.350	-149.957
Increase (Decrease) in Employee Benefit Liabilities	13	3.796.622	7.614.912
Adjustments for increase (decrease) in other operating payables		-276	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	179.924	148.278
Other Adjustments for Other Increase (Decrease) in Working Capital		-16.348	152.927
Cash Flows from (used in) Operations		**-32.368.545**	**8.748.151**
Payments Related with Provisions for Employee Benefits	19	-324.782	-1.190.775
Income taxes refund (paid)		627.216	7.621.084
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-57.758.806**	**-7.101.838**
Purchase of Property, Plant, Equipment and Intangible Assets	15-16	-67.101.141	-8.454.583
Purchase of property, plant and equipment		-66.421.941	-8.206.726
Purchase of intangible assets		-679.200	-247.857
Interest received		9.342.335	1.352.745
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**488.350.249**	**-7.026.364**
Proceeds from Capital Advances		701.707.749	0
Proceeds from borrowings	6	117.534.579	172.494.983
Proceeds from Loans		117.534.579	172.494.983
Repayments of borrowings	6	-284.263.646	-139.421.906
Loan Repayments		-284.263.646	-139.421.906
Interest paid		-46.628.433	-40.099.441
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		398.525.332	1.050.258
Net increase (decrease) in cash and cash equivalents		398.525.332	1.050.258
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**10.274.332**	**11.531.676**

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		408.799.664	12.581.934

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]											
						Increases (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				
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		**50.000.000**	**146.515.053**		**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																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											299.954.671	-299.954.671	421.063			421.063
	Total Comprehensive Income (Loss)					160.881.544	-4.911.276	155.970.268			421.063			155.970.268			155.970.268
	Profit (loss)												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																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid											-1.991.801		-1.991.801			-1.991.801
	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											-218.804		-218.804			-218.804
	Equity at end of period		**50.000.000**	**146.515.053**		**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**		**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																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											126.974.405	-126.974.405	0			0
	Total Comprehensive Income (Loss)																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						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																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid																

Current Period 01.01.2024 - 30.09.2024																0
	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		**62.830.000**	**147.888.718**	**688.877.749**	**346.691.273**	**1.801.916**	**348.493.189**			**30.795.508**	**597.267.763**	**32.103.184**	**1.908.256.111**		**1.908.256.111**