



KAMUYU AYDINLATMA PLATFORMU

DAGI YATIRIM HOLDİNG 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	20	728.145	2.571.639
Trade Receivables	3,4	1.499.094	4.667.637
Trade Receivables Due From Related Parties	3	1.431.939	0
Trade Receivables Due From Unrelated Parties	4	67.155	4.667.637
Other Receivables		334.772	350.719
Other Receivables Due From Related Parties	3	66.330	46.097
Other Receivables Due From Unrelated Parties		268.442	304.622
Inventories	5	92.246.936	110.823.038
Prepayments		4.281.061	751.513
Current Tax Assets		0	58.675
Other current assets		6.804.947	11.957.368
SUB-TOTAL		105.894.955	131.180.589
Total current assets		105.894.955	131.180.589
NON-CURRENT ASSETS			
Other Receivables		10.347	23.057
Other Receivables Due From Unrelated Parties		10.347	23.057
Property, plant and equipment	7	19.636.520	23.636.762
Right of Use Assets	9	12.361.078	13.491.247
Intangible assets and goodwill	8	1.685.248	1.401.342
Total non-current assets		33.693.193	38.552.408
Total assets		139.588.148	169.732.997
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.495.848	1.616.181
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		1.495.848	1.616.181
Lease Liabilities	6	1.495.848	1.616.181
Current Portion of Non-current Borrowings		0	2.113.446
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	2.113.446
Bank Loans		0	2.113.446
Trade Payables		92.616.736	46.426.302
Trade Payables to Unrelated Parties	4	92.616.736	46.426.302
Employee Benefit Obligations		6.653.274	11.720.275
Other Payables		1.007.194	1.561.283
Other Payables to Unrelated Parties		1.007.194	1.561.283
Deferred Income Other Than Contract Liabilities		0	55.606.027
Deferred Income Other Than Contract Liabilities From Related Parties	3	0	55.606.027
Current provisions		2.301.464	2.264.598
Current provisions for employee benefits		2.173.664	2.090.968
Other current provisions		127.800	173.630
SUB-TOTAL		104.074.516	121.308.112
Total current liabilities		104.074.516	121.308.112
NON-CURRENT LIABILITIES			
Long Term Borrowings		843.670	2.461.517
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		843.670	2.461.517
Lease Liabilities	6	843.670	2.461.517
Non-current provisions		2.132.764	1.698.349
Non-current provisions for employee benefits		2.132.764	1.698.349
Deferred Tax Liabilities		3.347.300	3.244.610
Total non-current liabilities		6.323.734	7.404.476
Total liabilities		110.398.250	128.712.588
EQUITY			
Equity attributable to owners of parent		29.189.898	41.020.409

Issued capital	11	30.000.000	30.000.000
Inflation Adjustments on Capital		165.312.737	165.312.737
Share Premium (Discount)		20.895.871	20.895.871
Effects of Business Combinations Under Common Control		-101.854.424	-85.772.146
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-11.534.984	-11.044.451
Restricted Reserves Appropriated From Profits	11	65.593.338	25.067.138
Prior Years' Profits or Losses		-127.882.661	-42.380.696
Current Period Net Profit Or Loss		-11.339.979	-61.058.044
Total equity		29.189.898	41.020.409
Total Liabilities and Equity		139.588.148	169.732.997

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	12	317.535.392	585.744.853	106.499.597	155.519.209
Cost of sales	12	-296.129.753	-563.006.964	-99.278.468	-146.562.937
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		21.405.639	22.737.889	7.221.129	8.956.272
GROSS PROFIT (LOSS)		21.405.639	22.737.889	7.221.129	8.956.272
General Administrative Expenses	13	-21.973.364	-21.731.975	-7.415.844	-6.504.732
Marketing Expenses	13	-265.711	-334.541		
Other Income from Operating Activities	14	4.958.797	3.147.517	3.828.900	1.009.230
Other Expenses from Operating Activities	14	-4.116.686	-14.385.923	-2.378.782	-8.849.106
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.675	-10.567.033	1.255.403	-5.388.336
Investment Activity Income		2.032.953	27.784.694		27.523.495
Investment Activity Expenses		-14.446			11.690.873
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.027.182	17.217.661	1.255.403	33.826.032
Finance income	15	2.268	38.002		6.692
Finance costs	15	-13.175.991	-18.861.833	-12.052.268	-10.409.989
Gains (losses) on net monetary position		72.763	-11.730.564	3.894.906	-9.393.573
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.073.778	-13.336.734	-6.901.959	14.029.162
Tax (Expense) Income, Continuing Operations		-266.201	-3.814.542	2.228.919	3.573.175
Current Period Tax (Expense) Income			-2.186.454		-606.676
Deferred Tax (Expense) Income		-266.201	-1.628.088	2.228.919	4.179.851
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-11.339.979	-17.151.276	-4.673.040	17.602.337
PROFIT (LOSS)		-11.339.979	-17.151.276	-4.673.040	17.602.337
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.339.979	-17.151.276	-4.673.040	17.602.337
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		-490.533	0	43.753	3.378.066
Gains (Losses) on Remeasurements of Defined Benefit Plans		-654.044	0	58.337	4.505.665
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		163.511	0	-14.584	-1.127.599
Current Period Tax (Expense) Income		163.511	0	-14.584	-1.127.599
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-490.533	0	43.753	3.378.066
TOTAL COMPREHENSIVE INCOME (LOSS)		-11.830.512	-17.151.276	-4.629.287	20.980.403
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.830.512	-17.151.276	-4.629.287	20.980.403

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		14.628.641	49.016.434
Profit (Loss)		-11.339.979	-17.151.276
Adjustments to Reconcile Profit (Loss)		13.488.754	18.670.592
Adjustments for depreciation and amortisation expense		7.418.678	8.585.357
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.556.496	-695.218
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-2.556.496	-695.218
Adjustments for provisions		4.320.549	3.100.047
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.320.549	3.098.508
Adjustments for (Reversal of) Other Provisions			1.539
Adjustments for Interest (Income) Expenses		13.173.723	18.823.831
Adjustments for Interest Income		-2.268	-38.002
Adjustments for interest expense		13.175.991	18.861.833
Adjustments for Tax (Income) Expenses		266.201	3.814.542
Adjustments for losses (gains) on disposal of non-current assets		-2.018.507	-27.784.694
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-2.018.507	
Adjustments for Losses (Gains) Arised From Sale of Investment Property			-27.784.694
Adjustments Related to Gain and Losses on Net Monetary Position		-7.115.394	12.826.727
Changes in Working Capital		15.937.158	54.580.000
Adjustments for decrease (increase) in trade accounts receivable		-49.901.221	-7.265.060
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-57.058.199	-7.960.202
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		7.156.978	695.142
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		5.201.310	5.884.949
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		5.201.310	5.884.949
Adjustments for decrease (increase) in inventories		18.576.102	65.107.732
Decrease (Increase) in Prepaid Expenses		-3.529.548	15.205.581
Adjustments for increase (decrease) in trade accounts payable		46.190.434	-32.783.997
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		46.190.434	-32.783.997
Adjustments for increase (decrease) in other operating payables		-554.089	8.605.040
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-554.089	8.605.040
Other Adjustments for Other Increase (Decrease) in Working Capital		-45.830	-174.245
Increase (Decrease) in Other Payables Related with Operations		-45.830	-174.245
Cash Flows from (used in) Operations		18.085.933	56.099.316
Payments Related with Provisions for Employee Benefits		-3.457.292	-4.780.510
Income taxes refund (paid)			-2.302.372
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		180.112	-6.647.932
Proceeds from sales of property, plant, equipment and intangible assets		2.430.943	
Purchase of Property, Plant, Equipment and Intangible Assets		-2.250.831	-6.647.932
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-15.973.463	-43.863.455
Repayments of borrowings		-1.496.731	-23.902.661
Loan Repayments		-1.496.731	-26.142.374
Cash Outflows from Other Financial Liabilities			2.239.713
Payments of Lease Liabilities		-1.303.011	-1.136.965
Interest paid		-13.175.991	-18.861.833
Interest Received		2.270	38.004
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.164.710	-1.494.953

Net increase (decrease) in cash and cash equivalents		-1.164.710	-1.494.953
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.571.639	3.294.937
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-678.784	-869.699
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		728.145	930.285



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	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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		
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	11	30.000.000	165.312.737	20.895.871	-107.215.182	-6.407.261			24.438.831	-31.252.972	10.943.620	106.715.644	106.715.644
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								628.308	10.315.312	-10.943.620	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)											-17.151.276	-17.151.276	-17.151.276
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	11	30.000.000	165.312.737	20.895.871	-107.215.182	-6.407.261		25.067.139	-20.937.660	-17.151.276	89.564.368	89.564.368	
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	11	30.000.000	165.312.737	20.895.871	-85.772.146	-11.044.451		25.067.139	-42.380.696	-61.058.044	41.020.410	41.020.410	
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					-16.082.278			40.526.199	-85.501.965	61.058.044	0	0	
Total Comprehensive Income (Loss)													
Profit (loss)											-11.339.979	-11.339.979	
Other Comprehensive Income (Loss)						-490.533					-490.533	-490.533	
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

