KAMUYU AYDINLATMA PLATFORMU

HATEKS HATAY TEKSTİL İŞLETMELERİ 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	[5]	80.127.941	227.577.149
Trade Receivables	[7]	158.096.090	142.566.877
Trade Receivables Due From Related Parties		11.589.123	3.137.585
Trade Receivables Due From Unrelated Parties		146.506.967	139.429.292
Other Receivables	[9]	26.217.341	32.861.081
Other Receivables Due From Related Parties		78.652	0
Other Receivables Due From Unrelated Parties		26.138.689	32.861.081
Inventories	[10]	553.485.726	415.570.138
Prepayments	[11]	23.425.053	101.035.992
Prepayments to Unrelated Parties		23.425.053	101.035.992
Current Tax Assets	[12]	320.894	3.529.559
Other current assets	[13]	176.048.818	159.750.717
Other Current Assets Due From Unrelated Parties		176.048.818	159.750.717
SUB-TOTAL		**1.017.721.863**	**1.082.891.513**
Total current assets		**1.017.721.863**	**1.082.891.513**
NON-CURRENT ASSETS			
Investment property	[14]	117.709.399	117.709.399
Property, plant and equipment	[15]	1.626.496.387	1.364.494.908
Land and Premises		588.506.237	588.506.237
Land Improvements		25.553.833	26.642.213
Buildings		536.144.044	472.977.397
Machinery And Equipments		431.463.681	237.866.891
Vehicles		23.820.840	27.317.407
Fixtures and fittings		3.823.313	8.718.206
Construction in Progress		15.779.655	829.520
Other property, plant and equipment		1.404.784	1.637.037
Intangible assets and goodwill	[16]	65.852	139.935
Other Rights		65.852	139.935
Deferred Tax Asset	[12]	8.192.261	54.648.955
Total non-current assets		**1.752.463.899**	**1.536.993.197**
Total assets		**2.770.185.762**	**2.619.884.710**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	43.640.691	634.057.648
Current Borrowings From Unrelated Parties		43.640.691	634.057.648
Bank Loans		43.640.691	634.057.648
Current Portion of Non-current Borrowings	[6]	597.168.001	26.251.701
Current Portion of Non-current Borrowings from Related Parties		597.168.001	26.251.701
Current Portion of other Non-current Borrowings		597.168.001	26.251.701
Other Financial Liabilities	[6]	5.874.030	567.703
Other Miscellaneous Financial Liabilities		5.874.030	567.703
Trade Payables	[7]	270.089.675	191.940.006
Trade Payables to Related Parties		874.584	334.318
Trade Payables to Unrelated Parties		269.215.091	191.605.688
Employee Benefit Obligations	[8]	99.027.466	55.671.670
Other Payables	[9]	1.295.837	376.910
Other Payables to Related Parties		503.267	75.753
Other Payables to Unrelated Parties		792.570	301.157
Current tax liabilities, current	[12]	4.692.405	6.202.004
Current provisions	[17]	3.465.160	7.428.019
Current provisions for employee benefits		2.462.519	6.812.175
Other current provisions		1.002.641	615.844
Other Current Liabilities	[13]	34.823.107	29.129.798
Other Current Liabilities to Unrelated Parties		34.823.107	29.129.798
SUB-TOTAL		**1.060.076.372**	**951.625.459**
Total current liabilities		**1.060.076.372**	**951.625.459**
NON-CURRENT LIABILITIES			

Long Term Borrowings	[6]	168.172.963	50.864.584
Long Term Borrowings From Unrelated Parties		168.172.963	50.864.584
Bank Loans		168.172.963	50.864.584
Non-current provisions	[17]	49.826.917	61.462.806
Non-current provisions for employee benefits		49.826.917	61.462.806
Total non-current liabilities		**217.999.880**	**112.327.390**
Total liabilities		**1.278.076.252**	**1.063.952.849**
EQUITY			
Equity attributable to owners of parent		1.491.196.721	1.554.931.765
Issued capital	[20]	63.000.000	63.000.000
Inflation Adjustments on Capital	[20]	475.196.799	475.196.799
Share Premium (Discount)	[21]	80.354.041	80.354.041
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[22]	57.301.208	48.270.937
Gains (Losses) on Revaluation and Remeasurement		57.301.208	48.270.937
Increases (Decreases) on Revaluation of Property, Plant and Equipment		73.050.335	75.760.534
Gains (Losses) on Remeasurements of Defined Benefit Plans		-15.749.127	-27.489.597
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	[23]	56.802.561	59.223.460
Exchange Differences on Translation		56.802.561	59.223.460
Restricted Reserves Appropriated From Profits	[24]	246.472.821	246.482.298
Legal Reserves		75.337.836	75.347.313
Other Restricted Profit Reserves		171.134.985	171.134.985
Prior Years' Profits or Losses	[25]	585.123.706	818.170.933
Current Period Net Profit Or Loss		-73.054.415	-235.766.703
Non-controlling interests	[26]	912.789	1.000.096
Total equity		**1.492.109.510**	**1.555.931.861**
Total Liabilities and Equity		**2.770.185.762**	**2.619.884.710**

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	[27]	559.197.777	814.797.909	184.627.254	284.826.574
Cost of sales	[27]	-519.644.704	-652.580.946	-147.845.943	-207.642.859
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.553.073	162.216.963	36.781.311	77.183.715
GROSS PROFIT (LOSS)		39.553.073	162.216.963	36.781.311	77.183.715
General Administrative Expenses	[28]	-103.645.239	-98.615.573	-50.844.127	-41.701.704
Marketing Expenses	[29]	-43.506.892	-55.527.596	-13.127.917	-23.696.105
Other Income from Operating Activities	[30]	144.106.807	312.811.128	38.904.259	35.035.922
Other Expenses from Operating Activities	[30]	-63.507.014	-281.920.298	-19.284.941	10.465.901
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-26.999.265	38.964.624	-7.571.415	57.287.729
Investment Activity Income	[31]	2.691.886	3.885.770	-5.898.873	3.184.877
Investment Activity Expenses	[31]	0	-67.887	1.695	17.049
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-24.307.379	42.782.507	-13.468.593	60.489.655
Finance income	[32]	16.169.370	23.041.340	4.427.716	2.214.001
Finance costs	[32]	-186.702.713	-142.052.341	-55.147.155	-103.088.031
Gains (losses) on net monetary position		164.600.025	-19.345.637	110.703.203	-35.329.685
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-30.240.697	-95.574.131	46.515.171	-75.714.060
Tax (Expense) Income, Continuing Operations	[12]	-42.754.658	-5.656.125	-70.820.693	286.546
Current Period Tax (Expense) Income		-211.454	-2.645.726	-211.454	1.368.676
Deferred Tax (Expense) Income		-42.543.204	-3.010.399	-70.609.239	-1.082.130
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-72.995.355	-101.230.256	-24.305.522	-75.427.514
PROFIT (LOSS)		-72.995.355	-101.230.256	-24.305.522	-75.427.514
Profit (loss), attributable to [abstract]					
Non-controlling Interests		59.060	57.440	47.002	90.204
Owners of Parent		-73.054.415	-101.287.696	-24.352.524	-75.517.718
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		9.030.271	-144.514.606	-623.212	64.853.398
Gains (Losses) on Revaluation of Property, Plant and Equipment		-3.613.600	-156.327.427	-3.613.600	107.242.423
Gains (Losses) on Remeasurements of Defined Benefit Plans	[17]	15.653.960	-4.129.263	2.782.649	-27.053.776
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.010.089	15.942.084	207.739	-15.335.249
Deferred Tax (Expense) Income	[12]	-3.010.089	15.942.084	207.739	-15.335.249
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.420.899	20.438.966	-6.904.964	21.521.627
Exchange Differences on Translation of Foreing Operations		-2.420.899	20.438.966	-6.904.964	21.521.627
Gains (losses) on exchange differences on translation of Foreign Operations		-2.420.899	20.438.966	-6.904.964	21.521.627
OTHER COMPREHENSIVE INCOME (LOSS)		**6.609.372**	**-124.075.640**	**-7.528.176**	**86.375.025**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-66.385.983**	**-225.305.896**	**-31.833.698**	**10.947.511**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-87.307	65.968	-99.365	2.758
Owners of Parent		-66.298.676	-225.371.864	-31.734.333	10.944.753

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		**143.585.023**	**132.096.864**
Profit (Loss)		-73.054.415	-101.287.696
Profit (Loss) from Continuing Operations		-73.054.415	-101.287.696
Adjustments to Reconcile Profit (Loss)		**84.514.203**	**209.838.338**
Adjustments for depreciation and amortisation expense	[15,16]	44.899.610	40.666.973
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-4.944.597	-8.742.606
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-4.099.884	-10.727.547
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-844.713	1.984.941
Adjustments for provisions	[17]	55.212	-21.908.579
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-331.585	-21.338.489
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		386.797	-570.090
Adjustments for Interest (Income) Expenses	[7]	4.468.980	8.050.177
Adjustments for Interest Income		4.468.980	8.310.008
Adjustments for interest expense		0	-259.831
Adjustments for Tax (Income) Expenses	[12]	42.543.204	171.267.439
Other adjustments to reconcile profit (loss)		-2.508.206	20.504.934
Changes in Working Capital		**41.595.496**	**244.287.545**
Adjustments for decrease (increase) in trade accounts receivable	[7]	-13.715.543	56.232.659
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-8.451.538	1.194.586
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-5.264.005	55.038.073
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[9]	6.227.111	-658.190
Decrease (Increase) in Other Related Party Receivables Related with Operations		-78.652	2.243
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.305.763	-660.433
Adjustments for decrease (increase) in inventories	[10]	-137.070.875	78.409.896
Decrease (Increase) in Prepaid Expenses	[11]	77.610.939	-72.100.333
Adjustments for increase (decrease) in trade accounts payable	[6]	76.811.046	201.571.538
Increase (Decrease) in Trade Accounts Payables to Related Parties		967.780	173.395
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		75.843.266	201.398.143
Increase (Decrease) in Employee Benefit Liabilities	[8]	43.355.796	44.644.006
Adjustments for increase (decrease) in other operating payables	[13]	491.413	1.826.647
Increase (Decrease) in Other Operating Payables to Related Parties		491.413	1.826.647
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[11]	0	-3.537
Other Adjustments for Other Increase (Decrease) in Working Capital	[13]	-12.114.391	-65.635.141
Decrease (Increase) in Other Assets Related with Operations		-16.298.101	-68.176.786
Increase (Decrease) in Other Payables Related with Operations		4.183.710	2.541.645
Cash Flows from (used in) Operations		**53.055.284**	**352.838.187**
Income taxes refund (paid)	[12]	3.208.665	19.038.003
Other inflows (outflows) of cash		87.321.074	-239.779.326
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-300.329.382**	**-132.962.440**
Proceeds from sales of property, plant, equipment and intangible assets	[15,16]	14.974.058	288.880.667
Proceeds from sales of property, plant and equipment		14.974.058	288.880.667
Purchase of Property, Plant, Equipment and Intangible Assets	[15,16]	-315.303.440	-421.843.107
Purchase of property, plant and equipment		-315.303.440	-421.843.107
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**103.114.049**	**87.375.892**

Proceeds from borrowings	[6]	693.531.006	90.139.905
Proceeds from Loans		693.531.006	90.139.905
Repayments of borrowings	[6]	-590.416.957	-2.764.013
Loan Repayments		-590.416.957	-2.764.013
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-53.630.310	86.510.316
Net increase (decrease) in cash and cash equivalents		-53.630.310	86.510.316
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[5]	**133.758.251**	**32.499.053**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[5]	**80.127.941**	**119.009.369**

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	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]	Other reserves [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	Exchange Differences on Translation	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		63.000.000	475.196.795	80.354.044	-16.589.111	-18.086.652	35.322.006			72.798.266		873.955.049	-82.012.391	1.483.938.006	920.133	1.484.858.139
	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										2.552.620		40.233.682	82.012.391	124.798.693		124.798.693
	Total Comprehensive Income (Loss)					-142.717.371	-1.797.235	20.438.966						-101.287.696	-225.363.336	65.968	-225.297.368
	Profit (loss)													-101.287.696	-101.287.696	65.968	-101.221.728
	Other Comprehensive Income (Loss)					-142.717.371	-1.797.235	20.438.966							-124.075.640		-124.075.640
	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		63.000.000	475.196.795	80.354.044	-159.306.482	-19.883.887	55.760.972			75.350.886		914.188.731	-101.287.696	1.383.373.363	986.101	1.384.359.464
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		63.000.000	475.196.799	80.354.041	75.760.534	-27.489.597	59.223.460			75.347.313	171.134.985	818.170.933	-235.766.703	1.554.931.765	1.000.096	1.555.931.861
	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																0
	Transfers										-9.477		-233.047.227	235.766.703	2.709.999		2.709.999
	Total Comprehensive Income (Loss)					-2.710.199	11.740.470	-2.420.899						-73.054.415	-66.445.043	-87.307	-66.532.350
	Profit (loss)													-73.054.415	-73.054.415	-87.307	-73.141.722
	Other Comprehensive Income (Loss)					-2.710.199	11.740.470	-2.420.899							6.609.372		6.609.372
	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																
	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		63.000.000	475.196.799	80.354.041	73.050.335	-15.749.127	56.802.561			75.337.836	171.134.985	585.123.706	-73.054.415	1.491.196.721	912.789	1.492.109.510