

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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[5]	80.127.941	227.577.1
Trade Receivables	[7]	158.096.090	142.566.8
Trade Receivables Due From Related Parties		11.589.123	3.137.5
Trade Receivables Due From Unrelated Parties		146.506.967	139.429.2
Other Receivables	[9]	26.217.341	32.861.0
Other Receivables Due From Related Parties		78.652	
Other Receivables Due From Unrelated Parties		26.138.689	32.861.0
Inventories	[10]	553.485.726	415.570.1
Prepayments Propayments to Univeleted Parties	[11]	23.425.053	101.035.9
Prepayments to Unrelated Parties Current Tax Assets	[12]	23.425.053 320.894	101.035.9 3.529.5
Other current assets	[13]	176.048.818	159.750.7
Other Current Assets Other Current Assets Due From Unrelated Parties	[13]	176.048.818	159.750.7
SUB-TOTAL		1.017.721.863	1.082.891.5
Total current assets		1.017.721.863	1.082.891.5
NON-CURRENT ASSETS			_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	[14]	117 700 200	117 700 0
Investment property	[14]	117.709.399	117.709.3
Property, plant and equipment Land and Premises	[15]	1.626.496.387	1.364.494.9 588.506.2
Land Improvements		588.506.237 25.553.833	26.642.2
Buildings		536.144.044	472.977.3
Machinery And Equipments		431.463.681	237.866.8
Vehicles		23.820.840	27.317.4
Fixtures and fittings		3.823.313	8.718.2
Construction in Progress		15.779.655	829.5
Other property, plant and equipment		1.404.784	1.637.0
Intangible assets and goodwill	[16]	65.852	139.9
Other Rights		65.852	139.9
Deferred Tax Asset	[12]	8.192.261	54.648.9
Total non-current assets		1.752.463.899	1.536.993.1
Total assets		2.770.185.762	2.619.884.7
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	43.640.691	634.057.6
Current Borrowings From Unrelated Parties	[6]	43.640.691	634.057.6
Bank Loans		43.640.691	634.057.6
Current Portion of Non-current Borrowings	[6]	597.168.001	26.251.7
Current Portion of Non-current Borrowings from		F07 100 001	
Related Parties		597.168.001	26.251.7
Current Portion of other Non-current Borrowings		597.168.001	26.251.7
Other Financial Liabilities	[6]	5.874.030	567.7
Other Miscellaneuous Financial Liabilities		5.874.030	567.7
Trade Payables	[7]	270.089.675	191.940.0
Trade Payables to Related Parties		874.584	334.3
Trade Payables to Unrelated Parties	rol.	269.215.091	191.605.6
Employee Benefit Obligations	[8]	99.027.466	55.671.6
Other Payables Other Payables to Related Parties	[9]	1.295.837 503.267	376.9 75.7
Other Payables to Related Parties Other Payables to Unrelated Parties		792.570	301.1
Current tax liabilities, current	[12]	4.692.405	6.202.0
Current provisions	[17]	3.465.160	7.428.0
Current provisions for employee benefits	L1	2.462.519	6.812.1
Other current provisions		1.002.641	615.8
Other Current Liabilities	[13]	34.823.107	29.129.7
Other Current Liabilities to Unrelated Parties		34.823.107	29.129.7
SUB-TOTAL		1.060.076.372	951.625.4
			951.625.4

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
tatement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[27]	559.197.777	814.797.909	184.627.254	284.826.5
Cost of sales	[27]	-519.644.704	-652.580.946	-147.845.943	-207.642.8
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.553.073	162.216.963	36.781.311	77.183.7
GROSS PROFIT (LOSS)		39.553.073	162.216.963	36.781.311	77.183.7
General Administrative Expenses	[28]	-103.645.239	-98.615.573	-50.844.127	-41.701.7
Marketing Expenses	[29]	-43.506.892	-55.527.596	-13.127.917	-23.696.3
Other Income from Operating Activities	[30]	144.106.807	312.811.128	38.904.259	35.035.9
Other Expenses from Operating Activities	[30]	-63.507.014	-281.920.298	-19.284.941	10.465.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-26.999.265	38.964.624	-7.571.415	57.287.
Investment Activity Income	[31]	2.691.886	3.885.770	-5.898.873	3.184.
Investment Activity Expenses	[31]	0	-67.887	1.695	17.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-24.307.379	42.782.507	-13.468.593	60.489.
Finance income	[32]	16.169.370	23.041.340	4.427.716	2.214.
Finance costs	[32]	-186.702.713	-142.052.341	-55.147.155	-103.088.
Gains (losses) on net monetary position		164.600.025	-19.345.637	110.703.203	-35.329.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-30.240.697	-95.574.131	46.515.171	-75.714.
Tax (Expense) Income, Continuing Operations	[12]	-42.754.658	-5.656.125	-70.820.693	286
Current Period Tax (Expense) Income		-211.454	-2.645.726	-211.454	1.368
Deferred Tax (Expense) Income		-42.543.204	-3.010.399	-70.609.239	-1.082
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-72.995.355	-101.230.256	-24.305.522	-75.427
PROFIT (LOSS)		-72.995.355	-101.230.256	-24.305.522	-75.427
Profit (loss), attributable to [abstract]					
Non-controlling Interests		59.060	57.440	47.002	90.
Owners of Parent		-73.054.415	-101.287.696	-24.352.524	-75.517.
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
Gains (Losses) on Revaluation of Property, Plant and Equipment		-3.613.600	-156.327.427	-3.613.600	107.242
Gains (Losses) on Remeasurements of Defined Benefit Plans	[17]	15.653.960	-4.129.263	2.782.649	-27.053
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
Deferred Tax (Expense) Income	[12]	-3.010.089	15.942.084	207.739	-15.335
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.420.899	20.438.966	-6.904.964	21.521
Exchange Differences on Translation of Foreing Operations		-2.420.899	20.438.966	-6.904.964	21.521
Gains (losses) on exchange differences on translation of Foreign Operations		-2.420.899	20.438.966	-6.904.964	21.521.
OTHER COMPREHENSIVE INCOME (LOSS)		6.609.372	-124.075.640	-7.528.176	86.375
TOTAL COMPREHENSIVE INCOME (LOSS)		-66.385.983	-225.305.896	-31.833.698	10.947.
Total Comprehensive Income Attributable to					
Non-controlling Interests		-87.307	65.968	-99.365	2.
Owners of Parent		-66.298.676	-225.371.864	-31.734.333	10.944.



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	132.096.86
Profit (Loss)		-73.054.415	-101.287.69
Profit (Loss) from Continuing Operations		-73.054.415	-101.287.69
Adjustments to Reconcile Profit (Loss)		84.514.203	209.838.33
Adjustments for depreciation and amortisation expense	[15,16]	44.899.610	40.666.97
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-4.944.597	-8.742.60
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-4.099.884	-10.727.54
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-844.713	1.984.94
Adjustments for provisions	[17]	55.212	-21.908.57
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-331.585	-21.338.48
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	[5]	386.797	-570.09
Adjustments for Interest (Income) Expenses	[7]	4.468.980	8.050.17
Adjustments for Interest Income		4.468.980	8.310.00
Adjustments for interest expense		0	-259.83
Adjustments for Tax (Income) Expenses	[12]	42.543.204	171.267.43
Other adjustments to reconcile profit (loss)		-2.508.206	20.504.93
Changes in Working Capital		41.595.496	244.287.54
Adjustments for decrease (increase) in trade accounts receivable	[7]	-13.715.543	56.232.65
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-8.451.538	1.194.58
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-5.264.005	55.038.07
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[9]	6.227.111	-658.19
Decrease (Increase) in Other Related Party Receivables Related with Operations		-78.652	2.24
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	78.409.89
Decrease (Increase) in Prepaid Expenses	[11]	77.610.939	-72.100.33
Adjustments for increase (decrease) in trade accounts payable	[6]	76.811.046	201.571.53
Increase (Decrease) in Trade Accounts Payables to Related Parties		967.780	173.39
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		75.843.266	201.398.14
Increase (Decrease) in Employee Benefit Liabilities	[8]	43.355.796	44.644.000
Adjustments for increase (decrease) in other operating payables	[13]	491.413	1.826.64
Increase (Decrease) in Other Operating Payables to Related Parties		491.413	1.826.64
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[11]	0	-3.53
Other Adjustments for Other Increase (Decrease) in Working Capital	[13]	-12.114.391	-65.635.14
Decrease (Increase) in Other Assets Related with Operations Increase (Decrease) in Other Payables Related with		-16.298.101	-68.176.78
Increase (Decrease) in Other Payables Related with Operations Cash Flows from (used in) Operations		4.183.710	2.541.64
• • •	[12]	53.055.284	352.838.18
Income taxes refund (paid)	[12]	3.208.665	19.038.00
Other inflows (outflows) of cash		87.321.074	-239.779.320
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and	[15,16]	-300.329.382 14.974.058	-132.962.44 288.880.66
intangible assets Proceeds from sales of property, plant and equipment		14.074.050	200 000 00
Proceeds from sales of property, plant and equipment Purchase of Property, Plant, Equipment and Intangible Assets	[15,16]	14.974.058 -315.303.440	-421.843.10 ⁻
Assets Purchase of property, plant and equipment		-315.303.440	421.042.10
Purchase of property, plant and equipment CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-315.303.440 103.114.049	-421.843.10 ⁻ 87.375.89 2

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
Nature of Financial Statements

Consolidated

									Equity						
			Equity attributable to owners of parent [member]												
		Footnote Reference				Other Accumulated Comprehensive Income That \	vill Not Be Reclassified In Profit Or Loss	Other Accumul	lated Comprehensive Income That Will Be	e Reclassified In Profit Or Loss		Retained Earni	igs	No coal all	nerl
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Re	measurement [member]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Other reserves [member] Prior Years' Profits or Losses	Net Profit or Loss	Non-controlling interests [meml	er]
						Increases (Decreases) 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		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	0.133 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	5.968 -225.297.368
	Profit (loss)												-101.287.696		5.968 -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														
evious Period	Dividends Paid														
2023 - 30.09.2023	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	014 100 701	-101.287.696	1 383 373 363	5.101 1.384.359.464
	Statement of changes in equity [abstract]		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	980	1.364.359.464
	Statement of changes in equity [line items]														
	Equity at beginning of period		63.000.000	475.196.799	80.354.041	1 75.760.534	-27.489.597	59.223.460			75.347.313	8 171.134.985 818.170.933	-235.766.703	1.554.931.765	0.096 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		2.709.999	2.709.999
	Total Comprehensive Income (Loss) Profit (loss)					-2.710.199	11.740.470	-2.420.899							7.307 -66.532.350
	Other Comprehensive Income (Loss)					-2.710.199	11.740.470	-2.420.899					-13.054.415	-73.054.415 -87 6.609.372	7.307 -73.141.722 6.609.372
	Issue of equity					320120									
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common														
	Control Advance Dividend Payments														
	Dividends Paid														

| Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Married | Marr