

KAMUYU AYDINLATMA PLATFORMU

ALVES KABLO SANAYİ VE TİCARET 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	70.614.033	41.600.
Financial Investments	6	10.305	
Trade Receivables		1.476.477.425	724.485.
Trade Receivables Due From Unrelated Parties	7	1.476.477.425	724.485.
Other Receivables		5.324.085	2.011.
Other Receivables Due From Related Parties		3.878.872	
Other Receivables Due From Unrelated Parties		1.445.213	2.011
Inventories	10	802.506.637	499.836
Prepayments	11	198.426.444	182.596
Prepayments to Unrelated Parties	11	198.426.444	182.596
Current Tax Assets	11	22.646.517	5.706
Other current assets	17	11.823.810	2.686
SUB-TOTAL		2.587.829.256	1.458.924
Total current assets		2.587.829.256	1.458.924
NON-CURRENT ASSETS			
Other Receivables	9	58.655	78
Other Receivables Due From Unrelated Parties		58.655	78
Property, plant and equipment	13	1.169.518.399	814.013
Intangible assets and goodwill		57.383.123	100.951
Other intangible assets		57.383.123	100.951
Prepayments	11	4.961.431	7.696
Total non-current assets		1.231.921.608	922.740
Total assets		3.819.750.864	2.381.664
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	967.990.778	359.757
Current Borrowings From Unrelated Parties		967.990.778	359.757
Bank Loans		936.353.329	328.252
Lease Liabilities		22.914.436	17.935
Other short-term borrowings		8.723.013	13.569
Current Portion of Non-current Borrowings	8	115.784.814	662.427
Current Portion of Non-current Borrowings from		115.784.814	662.427
Unrelated Parties		115.764.614	002.427
Trade Payables		457.271.763	258.307
Trade Payables to Unrelated Parties	7	457.271.763	258.307
Employee Benefit Obligations	14	6.206.749	28.195
Other Payables	9	1.108.490	338
Other Payables to Related Parties		1.039.546	254
Other Payables to Unrelated Parties		68.944	83
Deferred Income Other Than Contract Liabilities		265.452.223	14.339
Deferred Income Other Than Contract Liabilities from Unrelated Parties		265.452.223	14.339
Current tax liabilities, current	19	3.126.882	7.354
Current provisions	19	784.388	7.334
Current provisions for employee benefits		240.324	133
Other current provisions	15	544.064	739
SUB-TOTAL		1.817.726.087	1.331.459
Total current liabilities		1.817.726.087	1.331.459
NON-CURRENT LIABILITIES		2102111201001	2,302,130
Long Term Borrowings		76.838.396	57.906
Long Term Borrowings From Unrelated Parties	8	76.838.396	57.906
Bank Loans		62.008.871	46.426
Lease Liabilities		14.829.525	11.480
Non-current provisions	14	4.417.181	3.616
Non-current provisions for employee benefits		4.417.181	3.616
Deferred Tax Liabilities	20	40.248.847	104.147
Defetted tax ciabilities	20		
Total non-current liabilities		121.504.424	165.670.

EQUITY		
Equity attributable to owners of parent	1.880.520.353	884.534.526
Issued capital	160.000.000	120.000.000
Inflation Adjustments on Capital	233.756.535	237.760.648
Share Premium (Discount)	833.504.821	C
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	107.145.623	110.253.062
Gains (Losses) on Revaluation and Remeasurement	107.145.623	110.253.062
Increases (Decreases) on Revaluation of Property, Plant and Equipment	111.469.736	111.469.736
Gains (Losses) on Remeasurements of Defined Benefit Plans	-4.324.113	-1.216.674
Restricted Reserves Appropriated From Profits	48.693.710	20.630.472
Prior Years' Profits or Losses	367.827.106	119.517.897
Current Period Net Profit Or Loss	129.592.558	276.372.447
Total equity	1.880.520.353	884.534.526
Total Liabilities and Equity	3.819.750.864	2.381.664.765



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	20	3.851.726.717	3.089.435.306	1.122.826.300	715.693.3
Cost of sales		-3.138.882.332	-2.553.440.475	-1.041.355.426	-539.472.0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		712.844.385	535.994.831	81.470.874	176.221.2
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		712.844.385	535.994.831	81.470.874	176.221.
General Administrative Expenses	21	-93.992.768	-84.513.147	110.913.253	-35.859.
Marketing Expenses	21	-15.741.827	-18.115.227	-5.647.570	-4.659.
Other Income from Operating Activities	22	22.840.409	12.864.831	10.343.682	1.587.
Other Expenses from Operating Activities	22	-24.673.258	-34.740.173	7.648.287	-12.047.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		601.276.941	411.491.115	204.728.526	125.242.
Investment Activity Income	23	244.367	15.243.158		15.243.
Investment Activity Expenses	23	-72.486.681		-72.486.221	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		529.034.627	426.734.273	132.242.305	140.486
Finance income	24	43.486.432	73.224.180	12.125.923	40.089
Finance costs		-264.645.994	-112.252.998	-47.593.107	5.582
Gains (losses) on net monetary position		-205.108.325	-440.341	-12.014.848	20.064
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		102.766.740	387.265.114	84.760.273	206.222
Tax (Expense) Income, Continuing Operations		26.825.818	-76.174.838	25.092.083	-30.577
Current Period Tax (Expense) Income		-17.305.900	-6.272.356	16.542.797	-6.272
Deferred Tax (Expense) Income		44.131.718	-69.902.482	8.549.286	-24.305
PROFIT (LOSS) FROM CONTINUING OPERATIONS		129.592.558	311.090.276	109.852.356	175.644
PROFIT (LOSS)		129.592.558	311.090.276	109.852.356	175.644
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		129.592.558	311.090.276	109.852.356	175.644
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		-3.107.439	-81.617.477	-3.373.711	-80.796
Gains (Losses) on Revaluation of Property, Plant and Equipment			-80.231.656		-80.231
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.542.312	-389.261	-3.897.339	645
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		434.873	-996.560	523.628	-1.209
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment			-1.151.897		-1.151
Taxes Relating to Remeasurements of Defined Benefit Plans		434.873	155.337	523.628	-57
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-3.107.439	-81.617.477	-3.373.711	-80.796
TOTAL COMPREHENSIVE INCOME (LOSS)		126.485.119	229.472.799	106.478.645	94.848
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		126.485.119	229.472.799	106.478.645	94.848



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-797.345.503	-184.502.30
Profit (Loss)		129.592.558	311.090.27
Profit (Loss) from Continuing Operations		129.592.558	311.090.27
Adjustments to Reconcile Profit (Loss)		-309.713.490	-226.188.31
Adjustments for depreciation and amortisation expense		77.961.806	38.304.50
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.133.031	-2.355.38
Adjustments for provisions		45.221	-52.14
Adjustments for Interest (Income) Expenses		14.150.642	179.47
Adjustments for unrealised foreign exchange losses (gains)		13.541.332	990.11
Adjustments for fair value losses (gains)		0	2.691.55
Other adjustments for non-cash items		1.978.919	183.09
Adjustments Related to Gain and Losses on Net Monetary Position		-416.258.379	-266.129.53
Changes in Working Capital		-600.284.677	-270.110.05
Decrease (Increase) in Financial Investments	6	-10.305	
Adjustments for decrease (increase) in trade accounts receivable	7	-709.154.832	9.746.47
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	89.737.086	18.339.86
Adjustments for decrease (increase) in inventories	10	-302.669.661	102.659.93
Decrease (Increase) in Prepaid Expenses	11	-13.501.981	-120.185.07
Adjustments for increase (decrease) in trade accounts payable	7	114.150.163	-54.607.30
Increase (Decrease) in Employee Benefit Liabilities	14	739.629	2.587.76
Adjustments for increase (decrease) in other operating payables	9	769.342	580.57
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		251.520.423	-169.190.10
Other Adjustments for Other Increase (Decrease) in Working Capital		-31.864.541	-60.042.17
Cash Flows from (used in) Operations		-780.405.609	-185.208.08
Income taxes refund (paid)	19	-16.939.894	705.78
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-389.898.927	-348.238.69
Purchase of Property, Plant, Equipment and Intangible Assets	13	-389.898.927	-348.238.69
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.216.257.655	524.144.60
Proceeds from Issuing Shares or Other Equity Instruments		869.500.708	
Proceeds from issuing shares		869.500.708	
Proceeds from borrowings		1.528.125.744	1.450.116.89
Repayments of borrowings		-1.176.522.209	-927.220.64
Other inflows (outflows) of cash		-4.846.588	1.248.35
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		29.013.225	-8.596.39
Net increase (decrease) in cash and cash equivalents		29.013.225	-8.596.39
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	41.600.808	35.884.95
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	70.614.033	27.288.56



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

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			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 Earnir	gs		Non controlling interests formulas	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	_	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
						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		90.000.000	217.469.481		-1.012	864 190.868.14	π	12.623.516	-124.924.105	159.809.737	544.833.912		544.833.91
	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								10.734.898	149.074.839	-159.809.737			
	Total Comprehensive Income (Loss)					-233	924 -81.383.55	3			311.090.276	229.472.799		229.472.79
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity			-3.194.407	,							-3.194.407		-3.194.40
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control Advance Dividend Payments													
us Period	Dividends Paid													
3 - 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		90.000.000	214.275.074		-1.246	788 109.484.59		23.358.414	24.150.734	311.090.276	771.112.304		771.112.30
	Statement of changes in equity [abstract] Statement of changes in equity [line items]													
	Equity at beginning of period		120.000.000	237.760.648	3	-1.216	674 111.469.73	6	20.630.472	119.517.897	276.372.447	884.534.526		884.534.52
	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								28.063.238	248.309.209				
	Total Comprehensive Income (Loss)					-3.107	439				129.592.558	126.485.119		126.485.11
	Profit (loss)													
	Other Comprehensive Income (Loss)													_
	Issue of equity Capital Decrease		40.000.000	-4.004.113	3							35.995.887		35.995.88
	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 .01.2024 - 30.09.202

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9.2024	Decrease through Other Distributions to Owners											
	Increase (Decrease) through Treasury Share Transactions											
	Increase (Decrease) through Share-Based Payment Transactions			833.504.821							833.504.821	833.504.82
	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	160.000.00	0 233.756.535	833.504.821	-4.324.113	111.469.73	16	48.693.71	0 367.827.106	129.592.558	1.880.520.353	1.880.520.35