

KAMUYU AYDINLATMA PLATFORMU

KRON TEKNOLOJİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report





Statement of Financial Position (Balance Sheet)

	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	4	35.443.783	71.897.
Financial Investments	5	54.550.426	10.366.2
Financial Assets at Fair Value Through Profit or Loss		54.550.426	10.366.
Financial Assets Held For Trading		54.550.426	10.366.
Trade Receivables	7	131.613.970	267.601.
Trade Receivables Due From Unrelated Parties		131.613.970	267.601.
Other Receivables	8	21.464	4.
Other Receivables Due From Unrelated Parties	11	21.464	4.
Inventories	11	1.451.279	2.523
Prepayments Prepayments to Unrelated Parties	12	8.567.614 8.567.614	10.816 10.816
Current Tax Assets	17	403.917	10.816.
Other current assets	10	752.014	502
Other Current Assets Due From Unrelated Parties	10	752.014	502
SUB-TOTAL		232.804.467	363.839
Total current assets		232.804.467	363.839
NON-CURRENT ASSETS			
	-	1 507 507	1 702
Financial Investments Financial Assets at Fair Value Through Profit or Loss	5	1.587.567 1.587.567	1.783 1.783
Financial Assets At Fair Value Through Profit of Loss Financial Assets Held For Trading		1.587.567	1.783
Trade Receivables		1.567.507	1.765
Other Receivables	8	2.123.392	2.486
Other Receivables Due From Unrelated Parties		2.123.392	2.486
Property, plant and equipment	14	10.250.684	7.593
Fixtures and fittings		8.859.406	7.417
Leasehold Improvements		1.391.278	176
Right of Use Assets	15	40.869.749	40.908
Intangible assets and goodwill	16	291.113.793	250.648
Capitalized Development Costs		213.278.698	202.030
Other intangible assets		77.835.095	48.618
Prepayments	12	7.901.419	5.126
Prepayments to Related Parties		7.901.419	5.126
Deferred Tax Asset	28	10.727.930	2.290
Total non-current assets		364.574.534	310.836
Total assets		597.379.001	674.676
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	21.930.359	45.778
Current Borrowings From Unrelated Parties		21.930.359	45.778
Bank Loans		21.885.123	45.140
Lease Liabilities		45.236	638
Current Portion of Non-current Borrowings	6	10.545.599	5.338
Current Portion of Non-current Borrowings from Unrelated Parties		10.545.599	5.338
Lease Liabilities		10.545.599	5.338
Trade Payables	7	3.712.451	5.499
Trade Payables to Unrelated Parties		3.712.451	5.499
Employee Benefit Obligations	19	18.206.776	33.991
Other Payables	8	3.595.790	14.132
Other Payables to Unrelated Parties		3.595.790	14.132
	9	26.671.715	33.490
Contract Liabilities Contract Liabilities from Sale of Goods and Service		26.671.715	33.490
Contract Liabilities from Sale of Goods and Service Contracts			33.490
Contract Liabilities from Sale of Goods and Service Contracts Deferred Income Other Than Contract Liabilities	22	0	
Contract Liabilities from Sale of Goods and Service Contracts Deferred Income Other Than Contract Liabilities Current provisions	22	0 12.821.015	9.044
Contract Liabilities from Sale of Goods and Service Contracts Deferred Income Other Than Contract Liabilities	22	0	9.044 9.044 12.105

SUB-TOTAL		99.802.517	159.381.999
Total current liabilities		99.802.517	159.381.999
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	28.677.162	33.358.560
Long Term Borrowings From Related Parties		28.677.162	33.358.560
Lease Liabilities		28.677.162	33.358.560
Contract Liabilities	9	87.966.255	53.248.307
Contract Liabilities from Sale of Goods and Service Contracts		87.966.255	53.248.307
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	22	6.060.821	3.882.795
Non-current provisions for employee benefits		6.060.821	3.882.795
Total non-current liabilities		122.704.238	90.489.662
Total liabilities		222.506.755	249.871.661
EQUITY			
Equity attributable to owners of parent	23	374.872.246	424.804.874
Issued capital		85.611.078	85.611.078
Inflation Adjustments on Capital		217.301.551	217.301.551
Share Premium (Discount)		1.613.041	1.613.041
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.578.901	-2.859.538
Gains (Losses) on Revaluation and Remeasurement		-4.578.901	-2.859.538
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.578.901	-2.859.538
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-100.036.913	-88.727.348
Exchange Differences on Translation		-100.036.913	-88.727.348
Restricted Reserves Appropriated From Profits		22.435.408	22.435.408
Legal Reserves		20.410.648	20.410.648
Venture Capital Fund		2.024.760	2.024.760
Prior Years' Profits or Losses		189.430.682	118.884.014
Current Period Net Profit Or Loss	29	-36.903.700	70.546.668
Total equity		374.872.246	424.804.874
Total Liabilities and Equity		597.379.001	674.676.535



Profit or loss [abstract]

	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 Perio 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	24	218.382.922	248.001.474	52.105.221	81.776.4
Cost of sales	24	-34.506.457	-34.326.567	-9.058.942	-10.753.0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		183.876.465	213.674.907	43.046.279	71.023.4
GROSS PROFIT (LOSS)		183.876.465	213.674.907	43.046.279	71.023.4
General Administrative Expenses	25	-37.037.939	-32.168.883	-10.946.404	-10.668.0
Marketing Expenses	25	-76.385.059	-88.857.250	-25.152.456	-23.793.5
Research and development expense	25	-81.592.042	-75.933.060	-24.001.973	-31.581.7
Other Income from Operating Activities	26	32.627.934	52.959.230	5.451.051	9.220.4
Other Expenses from Operating Activities	26	-14.363.480	-16.224.579	-2.551.886	-3.808.2
PROFIT (LOSS) FROM OPERATING ACTIVITIES		7.125.879	53.450.365	-14.155.389	10.392.2
Investment Activity Income		1.984.895	2.297.791	514.028	863.0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.110.774	55.748.156	-13.641.361	11.255.2
Finance income	27	17.595.528	32.190.503	5.953.296	6.755.8
Finance costs	27	-13.993.755	-39.569.588	-3.212.449	-5.664.1
Gains (losses) on net monetary position	27	-57.480.333	-48.655.352	-21.910.171	-24.666.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-44.767.786	-286.281	-32.810.685	-12.319.
Tax (Expense) Income, Continuing Operations		7.864.086	-4.885.205	8.482.947	-2.882.4
Deferred Tax (Expense) Income	28	7.864.086	-4.885.205	8.482.947	-2.882.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-36.903.700	-5.171.486	-24.327.738	-15.201.9
PROFIT (LOSS)		-36.903.700	-5.171.486	-24.327.738	-15.201.9
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent	29	-36.903.700	-5.171.486	-24.327.738	-15.201.9
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	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)		-36.903.700	-5.171.486	-24.327.738	-15.201.97
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.719.363	-1.093.552	-403.311	-640.35
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-2.292.484	-1.458.069	-537.747	-853.80
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		573.121	364.517	134.436	213.45
Deferred Tax (Expense) Income	27	573.121	364.517	134.436	213.45
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-11.309.565	-11.300.809	2.538.489	-4.801.52
Exchange Differences on Translation of Foreing Operations		-11.309.565	-11.300.809	2.538.489	-4.801.52
Gains (losses) on exchange differences on translation of Foreign Operations	22	-11.309.565	-11.300.809	2.538.489	-4.801.52
OTHER COMPREHENSIVE INCOME (LOSS)		-13.028.928	-12.394.361	2.135.178	-5.441.88
TOTAL COMPREHENSIVE INCOME (LOSS)		-49.932.628	-17.565.847	-22.192.560	-20.643.85
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-49.932.628	-17.565.847	-22.192.560	-20.643.85



Statement of cash flows (Indirect Method)

	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		115.911.712	91.647.07
Profit (Loss)		-36.903.700	-5.171.48
Profit (Loss) from Continuing Operations	29	-36.903.700	-5.171.48
Adjustments to Reconcile Profit (Loss)		14.168.039	50.911.43
Adjustments for depreciation and amortisation expense	13	43.108.473	34.598.08
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-111.283	-4.8
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-116.906	-4.8
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		5.623	
Adjustments for provisions		541.915	-8.939.70
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	7.449.144	-4.376.59
Adjustments for (Reversal of) General Provisions		-6.907.229	-4.563.1
Adjustments for Interest (Income) Expenses		-2.029.998	8.734.63
Adjustments for Interest Income	27	-3.608.164	-3.168.43
Adjustments for interest expense	27	1.578.166	11.903.05
Adjustments for unrealised foreign exchange losses (gains)	23	3.852.778	11.289.91
Adjustments for Tax (Income) Expenses	28	-7.864.086	4.885.20
Other adjustments for non-cash items		4.464.220	1.056.25
Adjustments Related to Gain and Losses on Net Monetary Position		-27.793.980	-885.83
Other adjustments to reconcile profit (loss)			177.70
Changes in Working Capital		141.936.710	48.631.20
Adjustments for decrease (increase) in trade accounts receivable		141.445.970	73.658.45
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	141.445.970	73.658.45
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		626.785	238.18
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	626.785	238.18
Adjustments for decrease (increase) in inventories	11	1.066.740	280.8
Decrease (Increase) in Prepaid Expenses	12	-514.874	1.564.71
Adjustments for increase (decrease) in trade accounts payable		-1.730.510	-16.519.45
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-1.730.510	-16.519.4
Increase (Decrease) in Employee Benefit Liabilities	19	-15.784.460	-16.400.6
Adjustments for Increase (Decrease) in Contract Liabilities		27.898.724	11.740.03
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts	9	27.898.724	11.740.03
Adjustments for increase (decrease) in other operating payables		-10.537.177	-8.758.28
Increase (Decrease) in Other Operating Payables to Unrelated Parties Other Adjustments for Other Increase (Decrease) in		-10.537.177	-8.758.28
Other Adjustments for Other Increase (Decrease) in Working Capital		-534.488	2.827.29
Decrease (Increase) in Other Assets Related with Operations		-526.420	2.819.36
Increase (Decrease) in Other Payables Related with Operations		-8.068	7.92
Cash Flows from (used in) Operations Dividends paid		119.201.049 -2.810.595	94.371.1 4-1.148.5
Payments Related with Provisions for Employee Benefits		-2.010.393 -478.742	-1.575.50
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-124.144.139	-88.922.4
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-43.988.212	-35.538.62
Proceeds from sales of property, plant, equipment and intangible assets		52.436	30.73
Proceeds from sales of property, plant and equipment	13	52.436	30.73
Purchase of Property, Plant, Equipment and Intangible	15	-86.563.715	-54.345.42

Purchase of property, plant and equipment	14	-5.715.277	-2.639.917
Purchase of intangible assets	16	-80.848.438	-51.705.507
Interest received	27	6.355.352	930.864
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-29.286.596	-16.139.811
Proceeds from borrowings	6	21.985.640	61.501.926
Proceeds from Loans	6	21.985.640	61.501.926
Repayments of borrowings	6	-39.388.093	-66.844.940
Loan Repayments	6	-39.388.093	-66.844.940
Payments of Lease Liabilities	6	-8.628.026	-1.553.688
Interest paid	27	-3.256.117	-9.243.109
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-37.519.023	-13.415.194
Effect of exchange rate changes on cash and cash equivalents		2.736.706	3.730.072
Net increase (decrease) in cash and cash equivalents		-34.782.317	-9.685.122
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	71.897.737	81.552.586
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.671.637	-33.115.053
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	35.443.783	38.752.411



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

							Equity						
						Equity attribut	able to owners of parent [member]						
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	Footnote Reference				Other Accumulated Comprehensive Income That Will Not E	se Reclassified in Profit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss	1	Retained Earning	s	Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement (member)	Exchange Differences on Translation	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		
					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		14.268.513	175.037.858		-882.192	-78.614.741			21.661.031	. 185.108.266	6 900 002	200 500 722	200 699 722
Adjustments Related to Accounting Policy Changes		14.208.513	175.037.858		-852.192	-18.014.741			21.001.031	. 185.108.200	-6.890.002	309.066.733	309.688.733
Adjustments Related to Required Changes in													0
Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies													0
Adjustments Related to Errors													0
Other Restatements Restated Balances													0
Transfers										-6.890.002	6.890.002		0
Total Comprehensive Income (Loss)					-1.093.552	-11.300.809					-5.171.486	-17.565.847	-17.565.847
Profit (loss)											-5.171.486		0
Other Comprehensive Income (Loss)					-1.093.552	-11.300.809						-12.394.361	-12.394.361
Issue of equity		28.537.026	26.914.422							-55.451.448			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													0
Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share													0
Transactions Increase (Decrease) through Share-Based Payment													0
Transactions													0
Acquisition or Disposal of a Subsidiary Increase (decrease) through changes in ownership													0
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													0
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													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		42.805.539	201.952.280		-1.975.744	-89.915.550			21.661.031	. 122.766.816	-5.171.486	292.122.886	292.122.886
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		85.611.078	217.301.551	1.613.041	-2.859.538	-88.727.348			22.435.408	118.884.014	70.546.668	424.804.874	424.804.874
Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in													0
Accounting Policies Adjustments Policied to Voluntary Changes in													0
Accounting Policies Adjustments Related to Errors													0
Other Restatements													0
Restated Balances													0
Transfers										70.546.668	-70.546.668		0
Total Comprehensive Income (Loss)					-1.719.363	-11.309.565					-36.903.700	-49.932.628	-49.932.628
Profit (loss)											-36.903.700	-36.903.700	-36.903.700
Other Comprehensive Income (Loss)					-1.719.363	-11.309.565						-13.028.928	-13.028.928
Issue of equity													0
Capital Advance													0
Capital Advance Effect of Merger or Liquidation or Division													0
Effects of Business Combinations Under Common													0
Control Advance Dividend Payments													0
													U

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										(
Equity at end of period	85.611	1.078 217.301.55	1.613.041	-4.578.901	-100.036.913		22.435.408	189.430.682	-36.903.700 374.872.246	374.872.24