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KAMUYU AYDINLATMA PLATFORMU

VERUSA 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	22	243.711.196	399.205.573
Financial Investments	20	2.593.718.169	2.353.006.787
Trade Receivables	7	214.238.810	109.008.009
Trade Receivables Due From Unrelated Parties		214.238.810	109.008.009
Other Receivables	9	25.516.758	12.027.638
Other Receivables Due From Unrelated Parties		25.516.758	12.027.638
Inventories	10	122.239.716	140.177.640
Prepayments	8	55.964.520	57.065.156
Current Tax Assets		15.149.594	11.380.083
Other current assets	13	35.650.474	30.125.983
SUB-TOTAL		**3.306.189.237**	**3.111.996.869**
Total current assets		**3.306.189.237**	**3.111.996.869**
NON-CURRENT ASSETS			
Financial Investments	20	183.178.361	183.178.812
Other Receivables		672.993	925.911
Other Receivables Due From Unrelated Parties	9	672.993	925.911
Investments accounted for using equity method	4	190.891.000	179.423.110
Investment property		150.370.225	150.370.225
Property, plant and equipment	12	1.757.305.299	1.678.265.636
Intangible assets and goodwill		1.000.550	506.526
Prepayments	8	476.486	20.989.293
Deferred Tax Asset	18	124.168.460	190.138.860
Other Non-current Assets	13	22.522.635	9.105.249
Total non-current assets		**2.430.586.009**	**2.412.903.622**
Total assets		**5.736.775.246**	**5.524.900.491**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	20	137.017.721	369.032.598
Current Portion of Non-current Borrowings	20	0	1.534.422
Trade Payables	7	103.637.939	120.412.635
Trade Payables to Unrelated Parties		103.637.939	120.412.635
Employee Benefit Obligations		7.579.924	4.488.854
Other Payables		236.217.603	370.215
Other Payables to Related Parties	6	235.906.131	0
Other Payables to Unrelated Parties	9	311.472	370.215
Current tax liabilities, current	18	8.673.758	34.686.215
Current provisions		4.452.520	3.179.051
Current provisions for employee benefits		4.452.520	3.179.051
Other Current Liabilities	13	11.244.786	8.837.446
SUB-TOTAL		**508.824.251**	**542.541.436**
Total current liabilities		**508.824.251**	**542.541.436**
NON-CURRENT LIABILITIES			
Long Term Borrowings	20	115.450.872	56.964.594
Other Payables		187.726	512.851
Other Payables to Unrelated parties		187.726	512.851
Non-current provisions		18.883.275	12.882.925
Non-current provisions for employee benefits		18.883.275	12.882.925
Total non-current liabilities		**134.521.873**	**70.360.370**
Total liabilities		**643.346.124**	**612.901.806**
EQUITY			
Equity attributable to owners of parent		3.526.819.644	3.409.722.860
Issued capital	14	70.000.000	70.000.000
Inflation Adjustments on Capital	14	635.208.146	635.208.146
Treasury Shares (-)		-684.684.460	-580.586.803
Share Premium (Discount)		7.443.154	7.443.154
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.116.121	2.116.121

Gains (Losses) on Revaluation and Remeasurement		2.116.121	2.116.121
Increases (Decreases) on Revaluation of Property, Plant and Equipment		4.982.891	4.982.891
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.866.770	-2.866.770
Restricted Reserves Appropriated From Profits	14	32.832.337	32.832.337
Other reserves	14	375.313.307	375.313.307
Prior Years' Profits or Losses		2.802.312.600	2.489.405.796
Current Period Net Profit Or Loss		286.278.439	377.990.802
Non-controlling interests		1.566.609.478	1.502.275.825
Total equity		**5.093.429.122**	**4.911.998.685**
Total Liabilities and Equity		**5.736.775.246**	**5.524.900.491**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	654.336.550	663.817.405	302.277.805	337.512.449
Cost of sales	15	-559.548.848	-646.856.481	-214.063.060	-378.627.135
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		94.787.702	16.960.924	88.214.745	-41.114.686
GROSS PROFIT (LOSS)		94.787.702	16.960.924	88.214.745	-41.114.686
General Administrative Expenses		-75.449.486	-60.007.560	-32.803.016	-23.638.252
Marketing Expenses		-65.344.153	-8.473.219	-59.699.869	-3.509.619
Other Income from Operating Activities	16	617.177.864	926.158.659	28.148.054	544.570.665
Other Expenses from Operating Activities	16	-24.760.934	-31.530.309	-11.613.598	-8.575.905
PROFIT (LOSS) FROM OPERATING ACTIVITIES		546.410.993	843.108.495	12.246.316	467.732.203
Investment Activity Expenses		0	-59.459.022	0	-9.245
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	11.467.890	-23.772.941	2.250.809	-80.280.513
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		557.878.883	759.876.532	14.497.125	387.442.445
Finance income	17	24.084.565	84.395.326	2.582.553	54.456.679
Finance costs	17	-163.173.058	-21.396.809	-78.140.810	18.468.137
Gains (losses) on net monetary position		62.913.388	-413.706.915	14.098.316	-280.443.451
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		481.703.778	409.168.134	-46.962.816	179.923.810
Tax (Expense) Income, Continuing Operations		-75.926.506	-198.117.972	-16.558.046	-144.276.563
Current Period Tax (Expense) Income	18	-9.956.106	-143.452.137	5.866.725	-51.023.274
Deferred Tax (Expense) Income	18	-65.970.400	-54.665.835	-22.424.771	-93.253.289
PROFIT (LOSS) FROM CONTINUING OPERATIONS		405.777.272	211.050.162	-63.520.862	35.647.247
PROFIT (LOSS)		405.777.272	211.050.162	-63.520.862	35.647.247
Profit (loss), attributable to [abstract]					
Non-controlling Interests		119.498.833	234.767.614	-34.641.292	175.770.912
Owners of Parent		286.278.439	-23.717.452	-28.879.570	-140.123.665
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	19	4,09000000	-0,34000000	-0,41000000	-2,00000000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		405.777.272	211.050.162	-63.520.862	35.647.247
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**68.664.431**	**0**	**0**
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	76.293.812	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-7.629.381	0	0
Deferred Tax (Expense) Income	18	0	-7.629.381	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**68.664.431**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**405.777.272**	**279.714.593**	**-63.520.862**	**35.647.247**
Total Comprehensive Income Attributable to					
Non-controlling Interests	4	119.498.833	259.196.388	-34.641.292	175.770.912
Owners of Parent		286.278.439	20.518.205	-28.879.570	-140.123.665

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		**129.574.790**	**-333.493.485**
Profit (Loss)		405.777.272	211.050.162
Adjustments to Reconcile Profit (Loss)		**-373.280.609**	**-261.523.387**
Adjustments for depreciation and amortisation expense		44.310.287	34.444.662
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	59.495.840
Adjustments for provisions		6.434.514	2.645.904
Adjustments for (Reversal of) Provisions Related with Employee Benefits		6.434.514	2.645.904
Adjustments for Interest (Income) Expenses		138.164.929	-63.780.278
Adjustments for unrealised foreign exchange losses (gains)		2.321.739	11.958.674
Adjustments for fair value losses (gains)		-564.800.382	-664.455.096
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-11.467.890	23.772.941
Adjustments for undistributed profits of associates	4	-11.467.890	23.772.941
Adjustments for Tax (Income) Expenses	18	75.926.506	198.117.972
Adjustments Related to Gain and Losses on Net Monetary Position		-64.170.312	136.275.994
Changes in Working Capital		**112.604.831**	**-289.816.145**
Adjustments for decrease (increase) in trade accounts receivable		-134.003.468	-94.700.587
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-16.655.291	-78.121.792
Adjustments for decrease (increase) in inventories		17.937.924	30.934.129
Decrease (Increase) in Prepaid Expenses		21.613.443	-10.784.721
Adjustments for increase (decrease) in trade accounts payable		15.008.223	-11.033.030
Increase (Decrease) in Employee Benefit Liabilities		4.275.903	1.198.843
Adjustments for increase (decrease) in other operating payables		235.755.348	-118.894.998
Other Adjustments for Other Increase (Decrease) in Working Capital		-31.327.251	-8.413.989
Decrease (Increase) in Other Assets Related with Operations		-36.067.235	-6.893.315
Increase (Decrease) in Other Payables Related with Operations		4.739.984	-1.520.674
Cash Flows from (used in) Operations		**145.101.494**	**-340.289.370**
Interest received		24.084.565	84.395.326
Payments Related with Provisions for Employee Benefits		-3.642.706	-1.732.640
Income taxes refund (paid)	18	-35.968.563	-75.866.801
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**79.993.289**	**1.960.485.653**
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		-120.249.178	107.627.604
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	21	1.107.074.317	2.740.822.785
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	21	-782.987.876	-668.893.237
Purchase of Property, Plant, Equipment and Intangible Assets		-123.843.974	-219.071.499
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-352.516.399**	**-471.801.341**
Payments to Acquire Entity's Shares or Other Equity Instruments		-104.097.657	-298.942.907
Payments to Acquire Entity's Shares		-104.097.657	-298.942.907
Proceeds from borrowings		155.228.933	78.200.910
Repayments of borrowings		-241.398.181	-213.353.347
Dividends Paid		0	-17.090.949
Interest paid	17	-162.249.494	-20.615.048
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-142.948.320	1.155.190.827
Net increase (decrease) in cash and cash equivalents		-142.948.320	1.155.190.827
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**399.205.573**	**49.178.626**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-12.546.057	-95.168.661
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	22	**243.711.196**	**1.109.200.792**

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	Treasury Shares	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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
							Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**70.000.000**	**635.208.146**	**-214.444.612**	**7.443.154**	**5.270.197**	**-2.601.440**			**32.005.306**	**375.313.307**	**2.342.310.311**	**6.119.092**	**3.256.623.461**	**1.236.491.510**	**4.493.114.971**
	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										827.030		5.292.062	-6.119.092	0	0	0
	Total Comprehensive Income (Loss)						44.235.657							-23.717.451	20.518.206	259.196.387	279.714.593
	Profit (loss)																
	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												-7.479.621		-7.479.621	-9.611.328	-17.090.949
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions				-298.942.907										-298.942.907	0	-298.942.907
	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						376.181	-188.807					140.843.233		141.030.607	-33.403.003	107.627.604
	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		**70.000.000**	**635.208.146**	**-513.387.519**	**7.443.154**	**49.882.035**	**-2.790.247**			**32.832.336**	**375.313.307**	**2.480.965.985**	**-23.717.451**	**3.111.749.746**	**1.452.673.566**	**4.564.423.312**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**70.000.000**	**635.208.146**	**-580.586.803**	**7.443.154**	**4.982.891**	**-2.866.770**			**32.832.337**	**375.313.307**	**2.489.405.796**	**377.990.802**	**3.409.722.860**	**1.502.275.825**	**4.911.998.685**
	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												377.990.802	-377.990.802	0	0	0
	Total Comprehensive Income (Loss)													286.278.439	286.278.439	119.498.833	405.777.272
	Profit (loss)																
	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																

Current Period 01.01.2024 - 30.09.2024	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions				-104.097.657										-104.097.657	0	-104.097.657
	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												-65.083.998		-65.083.998	-55.165.180	-120.249.178
	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		**70.000.000**	**635.208.146**	**-684.684.460**	**7.443.154**	**4.982.891**	**-2.866.770**			**32.832.337**	**375.313.307**	**2.802.312.600**	**286.278.439**	**3.526.819.644**	**1.566.609.478**	**5.093.429.122**