



KAMUYU AYDINLATMA PLATFORMU

TRABZONSPOR SPORTİF YATIRIM VE FUTBOL İŞLETMECİLİĞİ TİCARET A.Ş. Financial Report Consolidated 2024 - 1. 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 31.08.2024	Previous Period 31.05.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	77.711.221	14.182.101
Trade Receivables	6	303.371.526	176.500.431
Other Receivables	9	2.283.333.975	2.655.999.209
Contract Assets		84.287.520	98.633.757
Other Contract Assets	8	84.287.520	98.633.757
Inventories	10	220.939.269	159.160.094
Prepayments	12	28.337.681	38.550.474
Other current assets	18	675.548	30.348.036
SUB-TOTAL		2.998.656.740	3.173.374.102
Total current assets		2.998.656.740	3.173.374.102
NON-CURRENT ASSETS			
Investment property	13	36.100.000	38.813.057
Property, plant and equipment	14	1.217.345.691	1.309.801.826
Right of Use Assets	15	487.948.376	487.948.374
Intangible assets and goodwill	15	5.751.158.935	1.330.609.594
Prepayments	12	33.064.901	34.802.475
Total non-current assets		7.525.617.903	3.201.975.326
Total assets		10.524.274.643	6.375.349.428
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	2.575.136.969	8.261.817
Current Portion of Non-current Borrowings	5	209.270.873	138.756.513
Other Financial Liabilities	5	201.247	200.748
Trade Payables	7	904.890.492	650.334.815
Employee Benefit Obligations	11	1.536.575.144	1.261.473.268
Other Payables	9	1.232.656.982	422.355.235
Deferred Income Other Than Contract Liabilities	16	1.946.089.704	1.579.387.192
Current provisions	17	9.530.116	18.752.708
SUB-TOTAL		8.414.351.527	4.079.522.296
Total current liabilities		8.414.351.527	4.079.522.296
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	857.897.213	929.808.307
Trade Payables	7	332.732.519	89.395.957
Other Payables	9	374.713.653	416.674.323
Deferred Income Other Than Contract Liabilities	16	290.446.989	283.550.870
Non-current provisions	17	10.350.859	14.432.072
Deferred Tax Liabilities	30	76.894.951	79.004.618
Total non-current liabilities		1.943.036.184	1.812.866.147
Total liabilities		10.357.387.711	5.892.388.443
EQUITY			
Equity attributable to owners of parent		166.886.932	482.960.985
Issued capital	19	2.500.000.000	2.500.000.000
Inflation Adjustments on Capital	19	3.411.975.343	3.411.975.343
Share Premium (Discount)	19	25.208.410	25.208.417
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	-9.001.617	-14.490.086
Gains (Losses) on Revaluation and Remeasurement		-9.001.617	-14.490.086
Gains (Losses) on Remeasurements of Defined Benefit Plans		-9.001.617	-14.490.086
Restricted Reserves Appropriated From Profits	19	104.592.458	104.592.458
Legal Reserves		104.592.458	104.592.458
Other reserves	19	441.333.190	441.333.190
Prior Years' Profits or Losses		-5.985.658.337	-5.185.764.246
Current Period Net Profit Or Loss		-321.562.515	-799.894.091
Total equity		166.886.932	482.960.985
Total Liabilities and Equity		10.524.274.643	6.375.349.428



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2024 - 31.08.2024	Previous Period 01.06.2023 - 31.08.2023
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	620.611.042	536.611.616
Cost of sales	20	-839.823.304	-893.485.329
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-219.212.262	-356.873.713
GROSS PROFIT (LOSS)		-219.212.262	-356.873.713
General Administrative Expenses	21	-62.899.766	-29.054.388
Marketing Expenses	22	-17.836.151	-36.626.983
Other Income from Operating Activities	23	93.373.179	306.087.792
Other Expenses from Operating Activities	24	-155.115.189	-741.258.075
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-361.690.189	-857.725.367
Investment Activity Income	25	47.254.004	27.167.068
Investment Activity Expenses	25	-72.311.206	-64.944.062
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-386.747.391	-895.502.361
Finance income	26	297.357.714	81.230.796
Finance costs	27	-221.409.303	-22.982.704
Gains (losses) on net monetary position		-590.257	749.140.067
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-311.389.237	-88.114.202
Tax (Expense) Income, Continuing Operations		-10.173.278	-17.700.344
Current Period Tax (Expense) Income	30	-12.282.945	0
Deferred Tax (Expense) Income	30	2.109.667	-17.700.344
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-321.562.515	-105.814.546
PROFIT (LOSS)		-321.562.515	-105.814.546
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-321.562.515	-105.814.546
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	19	-116.467.591	-54.527.257
Gains (Losses) on Revaluation of Property, Plant and Equipment		-126.409.421	-123.744.011
Gains (Losses) on Remeasurements of Defined Benefit Plans		9.263.493	1.666.516
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		678.337	67.550.238
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	67.855.631
Taxes Relating to Remeasurements of Defined Benefit Plans		678.337	-305.393
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-116.467.591	-54.527.257
TOTAL COMPREHENSIVE INCOME (LOSS)		-438.030.106	-160.341.803
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-438.030.106	-160.341.803

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2024 - 31.08.2024	Previous Period 01.06.2023 - 31.08.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.947.631.289	779.165.270
Profit (Loss)		-321.562.515	-105.814.546
Adjustments to Reconcile Profit (Loss)		181.528.559	96.725.341
Adjustments for depreciation and amortisation expense		222.196.851	159.302.353
Adjustments for Impairment Loss (Reversal of Impairment Loss)			165.919
Adjustments for provisions		-13.149.116	10.456.779
Adjustments for Interest (Income) Expenses		-33.007.645	-13.826.034
Adjustments Related to Gain and Losses on Net Monetary Position		5.488.469	-59.373.676
Changes in Working Capital		-1.805.487.666	786.873.173
Adjustments for decrease (increase) in trade accounts receivable		-123.102.144	122.727.224
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		414.288.089	299.335.633
Adjustments for decrease (increase) in inventories		-61.779.175	12.145.564
Adjustments for increase (decrease) in trade accounts payable		541.322.481	46.439.322
Adjustments for increase (decrease) in other operating payables		-2.576.216.917	306.225.430
Cash Flows from (used in) Operations		-1.945.521.622	777.783.968
Income taxes refund (paid)		-2.109.667	1.381.302
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-554.318.002	-390.455.607
Proceeds from sales of property, plant, equipment and intangible assets		459.509.373	233.817.948
Purchase of Property, Plant, Equipment and Intangible Assets		-1.013.827.375	-626.116.186
Other inflows (outflows) of cash			1.842.631
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		2.565.478.411	-373.578.723
Proceeds from Issuing Shares or Other Equity Instruments		-7	-38
Proceeds from issuing shares		-7	-38
Proceeds from borrowings		2.565.478.418	-373.578.685
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		63.529.120	15.130.940
Effect of exchange rate changes on cash and cash equivalents			4.846.419
Net increase (decrease) in cash and cash equivalents		63.529.120	19.977.359
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		14.182.101	25.250.566
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		77.711.221	45.227.925

		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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss				
Gains (Losses) on Remeasurements of Defined Benefit Plans																
Previous Period 01.06.2023 - 31.08.2023	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	500.000.000	2.855.839.338	8.117.060	-19.860.880	229.394.245			104.592.458	441.333.190	-4.472.917.343	-712.846.903	-1.066.348.835		-1.066.348.835	
	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			-78									-78		-78	
	Restated Balances															
	Transfers										-712.846.903	712.846.903	0		0	
	Total Comprehensive Income (Loss)				5.370.794	-229.394.245							-224.023.451		-224.023.451	
	Profit (loss)												-799.894.091	-799.894.091	-799.894.091	
	Other Comprehensive Income (Loss)															
	Issue of equity	2.000.000.000	556.136.005	17.091.435										2.573.227.440		2.573.227.440
	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	2.500.000.000	3.411.975.343	25.208.417	-14.490.086	0			104.592.458	441.333.190	-5.185.764.246	-799.894.091	482.960.985		482.960.985		
Current Period 01.09.2023 - 31.08.2024	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	2.500.000.000	3.411.975.343	25.208.417	-14.490.086	0			104.592.458	441.333.190	-5.185.764.246	-799.894.091	482.960.985		482.960.985	
	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			-7									-7		-7	
	Restated Balances															
	Transfers										-799.894.091	799.894.091	0		0	
	Total Comprehensive Income (Loss)				5.488.489								5.488.489		5.488.489	
	Profit (loss)											-321.562.515	-321.562.515		-321.562.515	
	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 01.06.2024 - 31.08.2024																	
	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		2.500.000.000	3.411.975.343	25.208.410		9.001.617	0			104.592.458	441.333.190	5.985.658.337	-321.562.515	166.886.932		166.886.932