



KAMUYU AYDINLATMA PLATFORMU

TÜMOSAN MOTOR VE TRAKTÖR SANAYİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

FINANCIAL TABLES





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	4	140.849.252	402.997.856
Financial Investments		902.712.351	693.510.603
Financial Assets at Fair Value Through Profit or Loss	5	902.712.351	693.510.603
Trade Receivables		2.180.345.536	2.216.497.749
Trade Receivables Due From Related Parties	3	917.327.475	763.046.746
Trade Receivables Due From Unrelated Parties	7	1.263.018.061	1.453.451.003
Other Receivables		12.522.723	6.084.290
Other Receivables Due From Related Parties	3	0	259.774
Other Receivables Due From Unrelated Parties	8	12.522.723	5.824.516
Inventories	9	3.478.907.588	2.886.797.193
Prepayments		249.060.990	264.039.152
Prepayments to Unrelated Parties	10	249.060.990	264.039.152
Current Tax Assets		65.279.150	0
Other current assets		358.336.384	287.690.790
Other Current Assets Due From Unrelated Parties	17	358.336.384	287.690.790
SUB-TOTAL		7.388.013.974	6.757.617.633
Total current assets		7.388.013.974	6.757.617.633
NON-CURRENT ASSETS			
Other Receivables		170.082	231.074
Other Receivables Due From Unrelated Parties	8	170.082	231.074
Investment property	11	101.591.116	101.591.116
Property, plant and equipment	12	4.370.374.875	4.514.800.581
Right of Use Assets	14	50.091.737	60.066.048
Intangible assets and goodwill	13	202.594.219	118.480.605
Total non-current assets		4.724.822.029	4.795.169.424
Total assets		12.112.836.003	11.552.787.057
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.112.737.055	1.786.213.046
Current Borrowings From Related Parties		3.112.737.055	1.786.213.046
Bank Loans	6	3.060.457.703	1.783.819.897
Lease Liabilities	14	1.923.333	2.393.149
Other short-term borrowings	6	50.356.019	0
Current Portion of Non-current Borrowings		59.419.310	41.623.773
Current Portion of Non-current Borrowings from Related Parties		59.419.310	41.623.773
Bank Loans	6	59.419.310	41.623.773
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Trade Payables		1.329.532.721	1.654.009.769
Trade Payables to Related Parties	3	38.676.930	29.137.441
Trade Payables to Unrelated Parties	7	1.290.855.791	1.624.872.328
Employee Benefit Obligations	16	47.189.298	53.608.643
Other Payables		13.730.815	30.004.162
Other Payables to Unrelated Parties	8	13.730.815	30.004.162
Deferred Income Other Than Contract Liabilities	10	170.879.956	230.737.139
Current tax liabilities, current			112.279.531
Current provisions		93.655.803	86.863.085
Current provisions for employee benefits	16	16.427.451	16.300.698
Other current provisions	15	77.228.352	70.562.387
SUB-TOTAL		4.827.144.958	3.995.339.148
Total current liabilities		4.827.144.958	3.995.339.148
NON-CURRENT LIABILITIES			
Long Term Borrowings		78.121.681	114.864.443
Long Term Borrowings From Related Parties		78.121.681	114.864.443
Bank Loans	6	66.662.845	97.394.527
Lease Liabilities	14	11.458.836	17.469.916
Long Term Borrowings From Unrelated Parties		0	0

Non-current provisions		37.762.917	30.394.792
Non-current provisions for employee benefits	16	37.762.917	30.394.792
Deferred Tax Liabilities	23	827.661.008	816.823.555
Total non-current liabilities		943.545.606	962.082.790
Total liabilities		5.770.690.564	4.957.421.938
EQUITY			
Equity attributable to owners of parent		6.342.145.439	6.595.365.119
Issued capital	18	115.000.000	115.000.000
Inflation Adjustments on Capital		1.463.042.979	1.463.042.979
Share Premium (Discount)		157.829.305	157.829.305
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-27.984.238	-20.903.439
Gains (Losses) on Revaluation and Remeasurement		-27.984.238	-20.903.439
Restricted Reserves Appropriated From Profits		168.713.388	166.545.775
Prior Years' Profits or Losses		4.711.682.886	3.804.307.235
Current Period Net Profit Or Loss		-246.138.881	909.543.264
Total equity		6.342.145.439	6.595.365.119
Total Liabilities and Equity		12.112.836.003	11.552.787.057

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	19	4.372.644.721	1.384.466.840	8.015.751.444	3.247.823.787
Cost of sales	19	-3.538.946.109	-1.347.177.486	-5.778.952.195	-2.214.341.333
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		833.698.612	37.289.354	2.236.799.249	1.033.482.454
GROSS PROFIT (LOSS)		833.698.612	37.289.354	2.236.799.249	1.033.482.454
General Administrative Expenses	20	-176.503.288	-81.108.932	-110.551.740	-45.447.117
Marketing Expenses	20	-373.724.500	-112.018.251	-634.544.004	-221.614.454
Research and development expense	20	-55.914.246	-9.533.590	-78.739.072	-26.536.084
Other Income from Operating Activities		77.046.898	31.496.153	147.330.418	67.004.900
Other Expenses from Operating Activities		-90.254.889	-26.910.894	-203.486.083	-38.738.505
PROFIT (LOSS) FROM OPERATING ACTIVITIES		214.348.587	-160.786.160	1.356.808.768	768.151.194
Investment Activity Income	22	360.768.910	55.785.719	274.425.541	350.345.883
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		575.117.497	-105.000.441	1.631.234.309	1.118.497.077
Finance costs	21	-1.016.853.178	-548.711.265	-140.419.416	-81.617.181
Gains (losses) on net monetary position		238.265.482	2.524.487	263.666.111	32.549.380
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-203.470.199	-651.187.219	1.754.481.004	1.069.429.276
Tax (Expense) Income, Continuing Operations		-42.668.682	122.447.495	-610.067.584	-375.111.485
Current Period Tax (Expense) Income		-29.470.962	72.028.964	-350.217.634	-176.352.520
Deferred Tax (Expense) Income		-13.197.720	50.418.531	-259.849.950	-198.758.965
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-246.138.881	-528.739.724	1.144.413.420	694.317.791
PROFIT (LOSS)		-246.138.881	-528.739.724	1.144.413.420	694.317.791
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-246.138.881	-528.739.724	1.144.413.420	694.317.791
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		-7.080.799	-7.005.240	-13.889.661	-295.446
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-9.441.066	-9.340.320	-17.362.076	-369.308
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.360.267	2.335.080	3.472.415	73.862
Deferred Tax (Expense) Income	23	2.360.267	2.335.080	3.472.415	73.862
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-7.080.799	-7.005.240	-13.889.661	-295.446
TOTAL COMPREHENSIVE INCOME (LOSS)		-253.219.680	-535.744.964	1.130.523.759	694.022.345
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-253.219.680	-535.744.964	1.130.523.759	694.022.345

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		-397.013.550	208.214.375
Profit (Loss)		-246.138.881	1.144.413.420
Adjustments to Reconcile Profit (Loss)		999.956.127	978.063.814
Adjustments for depreciation and amortisation expense	12,13,14	279.276.148	252.450.336
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-1.554.267
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	-1.554.267
Adjustments for provisions		47.037.957	113.068.704
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	19.066.195	22.491.723
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	27.971.762	90.576.981
Adjustments for Interest (Income) Expenses		1.016.853.178	140.419.416
Adjustments for interest expense	14	1.016.853.178	140.419.416
Adjustments for fair value losses (gains)		-360.768.910	-274.425.541
Adjustments for Fair Value Losses (Gains) of Financial Assets	22	-360.768.910	-274.425.541
Adjustments for Tax (Income) Expenses	23	42.668.682	610.067.584
Adjustments Related to Gain and Losses on Net Monetary Position		-25.110.928	138.037.582
Changes in Working Capital		-1.150.830.796	-1.914.262.859
Adjustments for decrease (increase) in trade accounts receivable		21.192.849	-832.528.274
Adjustments for decrease (increase) in inventories		-592.110.395	-1.045.732.167
Decrease (Increase) in Prepaid Expenses		-55.667.432	-358.813.371
Adjustments for increase (decrease) in trade accounts payable		-340.750.395	729.387.392
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-340.750.395	729.387.392
Increase (Decrease) in Employee Benefit Liabilities	16	-13.840.738	-145.921
Adjustments for Increase (Decrease) in Contract Liabilities		-2.843.338	-2.798.638
Increase (Decrease) In Other Contract Liabilities	14	-2.843.338	-2.798.638
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-59.857.183	-187.279.844
Other Adjustments for Other Increase (Decrease) in Working Capital		-106.954.164	-216.352.036
Increase (Decrease) in Other Payables Related with Operations		-106.954.164	-216.352.036
Cash Flows from (used in) Operations		-397.013.550	208.214.375
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-57.422.583	-401.057.182
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		151.567.162	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-32.171.542
Proceeds from sales of property, plant, equipment and intangible assets	12	1.117.174	4.220.005
Purchase of Property, Plant, Equipment and Intangible Assets	12	-210.106.919	-377.287.634
Other inflows (outflows) of cash		0	4.181.989
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		298.658.824	196.014.656
Proceeds from borrowings		1.314.057.680	334.289.814
Proceeds from Other Financial Borrowings		1.314.057.680	334.289.814
Interest paid		-1.015.398.856	-138.275.158
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-155.777.309	3.171.849
Net increase (decrease) in cash and cash equivalents		-155.777.309	3.171.849
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		402.997.856	876.632.462
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-106.371.295	-289.804.803
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		140.849.252	589.999.508

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Current Period 01.01.2024 - 30.09.2024															
	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		115.000.000	1.463.042.979	157.829.305	-27.984.238			168.713.388	4.711.682.886	-246.138.881	6.342.145.439		6.342.145.439	