



KAMUYU AYDINLATMA PLATFORMU

YİĞİT AKÜ MALZEMELERİ NAKLİYAT TURİZM İNŞAAT SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kurulduğu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	19.994.934	60.776.402
Financial Investments		1.316.515.892	1.651.781.674
Financial Investments Held To Maturity	4	1.316.515.892	1.651.781.674
Trade Receivables		1.286.957.060	1.238.484.543
Trade Receivables Due From Related Parties	27	19.936.147	26.187.612
Trade Receivables Due From Unrelated Parties	6	1.267.020.913	1.212.296.931
Other Receivables		53.144.768	70.990.293
Other Receivables Due From Related Parties	27	314.822	0
Other Receivables Due From Unrelated Parties	6	52.829.946	70.990.293
Inventories	9	1.567.243.980	1.585.890.187
Prepayments		587.224.103	428.044.710
Prepayments to Related Parties	27	174.684.008	133.908.442
Prepayments to Unrelated Parties	10	412.540.095	294.136.268
Other current assets		119.012.269	141.733.412
Other Current Assets Due From Unrelated Parties	14	119.012.269	141.733.412
SUB-TOTAL		4.950.093.006	5.177.701.221
Total current assets		4.950.093.006	5.177.701.221
NON-CURRENT ASSETS			
Financial Investments		1.820.532	2.003.728
Financial Assets Available-for-Sale	4	1.820.532	2.003.728
Other Receivables		14.951.258	14.938.156
Other Receivables Due From Unrelated Parties	7	14.951.258	14.938.156
Contract Assets		391.659.822	360.806.693
Contract Assets from Ongoing Construction Contracts	8	391.659.822	360.806.693
Property, plant and equipment	11	2.657.188.810	2.692.126.233
Land and Premises		14.175.322	14.175.322
Buildings		706.434.018	704.876.542
Machinery And Equipments		1.771.568.548	1.208.316.878
Vehicles		78.521.887	80.859.626
Fixtures and fittings		77.950.925	78.018.273
Leasehold Improvements		105.116	120.475
Construction in Progress		8.432.994	605.759.117
Right of Use Assets	12	3.515.994	17.283.428
Intangible assets and goodwill	13	261.342.904	248.958.381
Other Rights		110.769.267	122.059.914
Capitalized Development Costs		133.532.992	109.312.089
Other intangible assets		17.040.645	17.586.378
Prepayments		149.769.648	121.454.207
Prepayments to Unrelated Parties	10	149.769.648	121.454.207
Deferred Tax Asset	17	0	43.197.168
Total non-current assets		3.480.248.968	3.500.767.994
Total assets		8.430.341.974	8.678.469.215
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		72.385.554	134.959.312
Current Borrowings From Unrelated Parties		72.385.554	134.959.312
Bank Loans	5	72.385.554	134.959.312
Current Portion of Non-current Borrowings		122.462.708	128.320.760
Current Portion of Non-current Borrowings from Unrelated Parties		122.462.708	128.320.760
Bank Loans	5	122.462.708	128.320.760
Other Financial Liabilities		8.611.914	16.796.482
Other Miscellaneous Financial Liabilities	5	8.611.914	16.796.482
Trade Payables		1.363.787.461	1.443.980.590
Trade Payables to Related Parties	27	120.457.684	128.027.801
Trade Payables to Unrelated Parties	6	1.243.329.777	1.315.952.789
Employee Benefit Obligations	13	106.624.296	91.099.205
Deferred Income Other Than Contract Liabilities		909.502.919	855.377.664

Deferred Income Other Than Contract Liabilities From Related Parties	27	59.634.348	247.785.483
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	849.868.571	607.592.181
Current tax liabilities, current	17	7.813.286	933.181
Current provisions		83.925.327	71.466.830
Current provisions for employee benefits	16	81.877.927	67.277.054
Other current provisions	18	2.047.400	4.189.776
Other Current Liabilities		36.466.268	47.188.790
Other Current Liabilities to Unrelated Parties	14	36.466.268	47.188.790
SUB-TOTAL		2.711.579.733	2.790.122.814
Total current liabilities		2.711.579.733	2.790.122.814
NON-CURRENT LIABILITIES			
Long Term Borrowings		182.882.048	169.322.203
Long Term Borrowings From Unrelated Parties		182.882.048	169.322.203
Bank Loans	5	182.882.048	169.322.203
Other Financial Liabilities		1.991.586	1.096.991
Other Miscellaneous Financial Liabilities	5	1.991.586	1.096.991
Non-current provisions		24.959.632	24.159.050
Non-current provisions for employee benefits	16	24.959.632	24.159.050
Deferred Tax Liabilities	17	11.362.262	0
Total non-current liabilities		221.195.528	194.578.244
Total liabilities		2.932.775.261	2.984.701.058
EQUITY			
Equity attributable to owners of parent		5.497.566.713	5.693.768.157
Issued capital	19	300.500.000	300.500.000
Inflation Adjustments on Capital	19	782.522.208	782.522.208
Share Premium (Discount)	19	2.074.454.988	2.074.454.988
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.990.031	-17.466.414
Gains (Losses) on Revaluation and Remeasurement		-2.990.031	-17.466.414
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-2.990.031	-17.466.414
Restricted Reserves Appropriated From Profits		96.370.219	96.370.219
Legal Reserves	19	96.370.219	96.370.219
Prior Years' Profits or Losses	19	2.457.387.156	2.216.272.148
Current Period Net Profit Or Loss		-210.677.827	241.115.008
Total equity		5.497.566.713	5.693.768.157
Total Liabilities and Equity		8.430.341.974	8.678.469.215

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	21	2.426.408.868	2.640.742.955
Cost of sales	21	-2.170.615.851	-2.558.473.845
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		255.793.017	82.269.110
GROSS PROFIT (LOSS)		255.793.017	82.269.110
General Administrative Expenses	22	-53.408.054	-34.134.998
Marketing Expenses	22	-173.199.231	-151.677.349
Research and development expense	22	-18.911.330	-17.090.243
Other Income from Operating Activities	23	81.713.799	140.549.943
Other Expenses from Operating Activities	23	-126.374.613	-125.719.281
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-34.386.412	-105.802.818
Investment Activity Income	24	138.023.123	726.762
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	24	-1.012.145	-728.808
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		102.624.566	-105.804.864
Finance income	25	4.413.275	43.653.899
Finance costs	25	-76.423.371	-76.798.703
Gains (losses) on net monetary position	26	-187.162.148	-33.076.986
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-156.547.678	-172.026.654
Tax (Expense) Income, Continuing Operations		-54.130.149	-44.665.351
Current Period Tax (Expense) Income	17	-7.813.286	-5.219.521
Deferred Tax (Expense) Income	17	-46.316.863	-39.445.830
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-210.677.827	-216.692.005
PROFIT (LOSS)		-210.677.827	-216.692.005
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-210.677.827	-216.692.005
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Pay Başına Zarar		-0,70000000	-0,72000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		14.476.383	3.152.622
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	19.301.844	4.203.496
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-4.825.461	-1.050.874
Taxes Relating to Remeasurements of Defined Benefit Plans	19	-4.825.461	-1.050.874
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		14.476.383	3.152.622
TOTAL COMPREHENSIVE INCOME (LOSS)		-196.201.444	-213.539.383
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		-196.201.444	-213.539.383

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		11.869.149	20.557.419
Profit (Loss)		-210.677.827	-216.692.005
Profit (Loss) from Continuing Operations		-210.677.827	-216.692.005
Adjustments to Reconcile Profit (Loss)		6.037.162	-62.827.958
Adjustments for depreciation and amortisation expense	11-12-13	49.858.860	30.925.813
Adjustments for Impairment Loss (Reversal of Impairment Loss)	23	660.994	224.536
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	23	660.994	224.536
Adjustments for provisions	23	72.849.503	46.770.877
Adjustments for (Reversal of) Provisions Related with Employee Benefits	23	72.849.503	46.770.877
Adjustments for Interest (Income) Expenses	25	-82.445.607	22.734.886
Adjustments for interest expense	25	-82.445.607	22.734.886
Adjustments for Tax (Income) Expenses	17	54.130.149	44.665.351
Adjustments for losses (gains) on disposal of non-current assets	24	-1.758.054	-726.762
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-1.758.054	-726.762
Adjustments Related to Gain and Losses on Net Monetary Position	26	-87.258.683	-207.422.659
Changes in Working Capital		197.605.600	344.107.920
Decrease (Increase) in Financial Investments	4	335.448.978	-1.515.407
Adjustments for decrease (increase) in trade accounts receivable	6	2.472.273	-102.861.895
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	2.472.273	-102.861.895
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-4.614.058	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-4.614.058	0
Adjustments for Decrease (Increase) in Contract Assets		-30.853.129	233.292.664
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts	8	-30.853.129	233.292.664
Adjustments for decrease (increase) in inventories	9	18.646.207	225.793.339
Decrease (Increase) in Prepaid Expenses	10	-187.494.834	-44.916.733
Adjustments for increase (decrease) in trade accounts payable	6	244.634	241.199.054
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	244.634	241.199.054
Increase (Decrease) in Employee Benefit Liabilities	15	15.525.091	38.293.210
Adjustments for increase (decrease) in other operating payables	7	-5.856.227	23.767.685
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-5.856.227	23.767.685
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	54.086.665	-268.943.997
Cash Flows from (used in) Operations		-7.035.065	64.587.957
Income taxes refund (paid)	14	18.904.214	-44.030.538
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		10.044.317	-106.816.991
Proceeds from sales of property, plant, equipment and intangible assets	11-12-13	2.844.127	460.357
Proceeds from sales of property, plant and equipment	11-12-13	2.844.127	460.357
Purchase of Property, Plant, Equipment and Intangible Assets	11-12-13	-131.261.593	-107.387.433
Purchase of property, plant and equipment	11-12-13	-131.261.593	-107.387.433
Interest received	24-25	138.461.783	110.085
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-62.694.934	143.210.576
Proceeds from borrowings		105.121.954	382.027.319
Proceeds from Loans	5	105.121.954	382.027.319
Repayments of borrowings		-111.800.712	-215.971.772
Loan Repayments	5	-111.800.712	-215.971.772
Interest paid	22	-56.016.176	-22.844.971
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-40.781.468	56.951.004

Net increase (decrease) in cash and cash equivalents		-40.781.468	56.951.004
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		60.776.402	61.860.066
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		19.994.934	118.811.070

Previous Period 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	19	250.000.000	768.687.070			-23.807.193				96.370.219	1.583.730.537	662.541.611	3.307.522.244		3.307.522.244
	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											662.541.611	-662.541.611			
	Total Comprehensive Income (Loss)															
	Profit (loss)						3.152.622						-216.692.005	-216.692.005		-216.692.005
	Other Comprehensive Income (Loss)													3.152.622		3.152.622
	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															
	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		250.000.000	768.687.070			-20.654.571				96.370.219	2.216.272.148	-216.692.005	3.093.982.861		3.093.982.861	
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period		300.500.000	782.522.206	2.074.454.988		-17.466.414				96.370.219	2.216.272.148	241.115.008	5.693.768.157		5.693.768.157	
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											241.115.008	-241.115.008				
Total Comprehensive Income (Loss)															0	
Profit (loss)												-210.677.827	-210.677.827		-210.677.827	
Other Comprehensive Income (Loss)						14.476.383							14.476.383		14.476.383	
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 01.01.2025 - 31.03.2025															
	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		300.500.000	782.522.208	2.074.454.988	-2.990.031			96.370.219	2.457.387.156	-210.677.827	5.497.566.713		5.497.566.713	