



KAMUYU AYDINLATMA PLATFORMU

ONUR YÜKSEK TEKNOLOJİ 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 Kuruluşu



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	4	428.777.129	384.247.371
Financial Investments	5	51.666.649	20.035.064
Trade Receivables	7	37.723.217	68.458.366
Trade Receivables Due From Unrelated Parties		37.723.217	68.458.366
Other Receivables	8	1.537.624	719.855
Other Receivables Due From Unrelated Parties		1.537.624	719.855
Contract Assets	9	324.563.331	546.782.570
Contract Assets from Sale of Goods and Service Contracts		324.563.331	546.782.570
Inventories	10	40.696.554	62.418.355
Prepayments	11	237.563.314	4.159.324
Prepayments to Unrelated Parties		237.563.314	4.159.324
Current Tax Assets	12	14.969	142.756
Other current assets	14	7.892.306	6.465.763
Other Current Assets Due From Unrelated Parties		7.892.306	6.465.763
SUB-TOTAL		1.130.435.093	1.093.429.424
Total current assets		1.130.435.093	1.093.429.424
NON-CURRENT ASSETS			
Financial Investments	5	1.309.181	1.309.181
Other Receivables	8	126.997	149.437
Other Receivables Due From Unrelated Parties		126.997	149.437
Investment property	18	81.754.953	81.754.953
Property, plant and equipment	15	1.076.190.869	1.083.401.625
Right of Use Assets	17	8.177.268	7.880.856
Intangible assets and goodwill	16	505.835.024	460.102.822
Prepayments	11	527	0
Current Tax Assets, Non-current	12	1.100.356	1.211.082
Total non-current assets		1.674.495.175	1.635.809.956
Total assets		2.804.930.268	2.729.239.380
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	7.596.440	4.509.817
Current Portion of Non-current Borrowings	6	24.879.599	38.785.771
Trade Payables	7	23.921.254	24.652.939
Employee Benefit Obligations	13	30.224.140	6.966.173
Contract Liabilities	9	21.062.131	1.909.202
Contract Liabilities from Sale of Goods and Service Contracts		21.062.131	1.909.202
Deferred Income Other Than Contract Liabilities	11	409.472	770.439
Current tax liabilities, current	21	0	684.351
Current provisions	19-22	12.956.723	11.133.752
Other Current Liabilities	14	5.316.360	6.506.579
SUB-TOTAL		126.366.119	95.919.023
Total current liabilities		126.366.119	95.919.023
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	63.079.773	64.836.253
Trade Payables	7	254.225	279.807
Other Payables	8	927.404	1.063.892
Other Payables to Related Parties		134.880	191.618
Other Payables to Unrelated parties		792.524	872.274
Non-current provisions	19	16.018.704	11.565.977
Deferred Tax Liabilities	21	321.765.155	290.804.970
Total non-current liabilities		402.045.261	368.550.899
Total liabilities		528.411.380	464.469.922
EQUITY			
Equity attributable to owners of parent		2.276.518.888	2.264.769.458
Issued capital	20	62.830.000	62.830.000

Inflation Adjustments on Capital	20	183.634.392	183.634.392
Share Premium (Discount)	20	805.736.848	805.736.848
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	411.506.464	409.045.856
Restricted Reserves Appropriated From Profits	20	36.019.564	36.019.564
Prior Years' Profits or Losses		767.502.798	694.401.899
Current Period Net Profit Or Loss		9.288.822	73.100.899
Total equity		2.276.518.888	2.264.769.458
Total Liabilities and Equity		2.804.930.268	2.729.239.380



Profit or loss [abstract]

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
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	23	152.610.035	210.938.108
Cost of sales	23	-97.142.846	-76.933.712
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		55.467.189	134.004.396
GROSS PROFIT (LOSS)		55.467.189	134.004.396
General Administrative Expenses	24	-25.852.185	-37.058.240
Marketing Expenses	24	-994.883	-4.278.001
Other Income from Operating Activities	25	69.285.560	43.589.601
Other Expenses from Operating Activities	25	-2.096.737	-5.504.555
PROFIT (LOSS) FROM OPERATING ACTIVITIES		95.808.944	130.753.201
Investment Activity Income	27	52.459.222	373.250
Investment Activity Expenses	27	-547.681	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		147.720.485	131.126.451
Finance income	26	763.667	0
Finance costs	26	-12.237.672	-48.543.813
Gains (losses) on net monetary position	30	-95.303.455	-35.259.319
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		40.943.025	47.323.319
Tax (Expense) Income, Continuing Operations		-31.654.203	-44.260.089
Deferred Tax (Expense) Income		-31.654.203	-44.260.089
PROFIT (LOSS) FROM CONTINUING OPERATIONS		9.288.822	3.063.230
PROFIT (LOSS)		9.288.822	3.063.230
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		9.288.822	3.063.230
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			



Statement of 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 Other Comprehensive Income			
PROFIT (LOSS)		9.288.822	3.063.230
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.460.608	1.289.892
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	2.460.608	1.289.892
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		2.460.608	1.289.892
TOTAL COMPREHENSIVE INCOME (LOSS)		11.749.430	4.353.122
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		11.749.430	4.353.122

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		111.172.494	52.678.845
Profit (Loss)		9.288.822	3.063.230
Profit (Loss) from Continuing Operations		9.288.822	3.063.230
Adjustments to Reconcile Profit (Loss)		55.425.114	-44.417.586
Adjustments for depreciation and amortisation expense	23-24	11.753.462	11.444.163
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	0	-2.217.186
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	-2.217.186
Adjustments for provisions		6.889.611	1.318.047
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	7.070.175	2.664.595
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-64.914	-224.667
Adjustments for (Reversal of) General Provisions		-115.650	-1.121.881
Adjustments for Interest (Income) Expenses		4.391.105	35.285.309
Adjustments for Interest Income	26-27	-643.035	-373.250
Adjustments for interest expense	25-26	5.034.140	35.658.559
Adjustments for Tax (Income) Expenses		0	44.260.092
Adjustments Related to Gain and Losses on Net Monetary Position		32.390.936	-134.508.011
Changes in Working Capital		50.173.847	99.182.507
Decrease (Increase) in Financial Investments	5	-31.631.585	6.694.606
Adjustments for decrease (increase) in trade accounts receivable	7	30.850.799	54.784.680
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	94.139
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		30.850.799	54.690.541
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-815.266	-2.927.192
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	-2.949.939
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-815.266	22.747
Adjustments for Decrease (Increase) in Contract Assets		241.372.168	35.467.651
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts	9	241.372.168	35.467.651
Adjustments for decrease (increase) in inventories	10	21.721.801	17.487.034
Decrease (Increase) in Prepaid Expenses	11	-233.403.990	226.604
Adjustments for increase (decrease) in trade accounts payable	7	-757.267	-18.112.883
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-757.267	-18.112.883
Increase (Decrease) in Employee Benefit Liabilities		23.257.967	6.076.526
Adjustments for increase (decrease) in other operating payables		0	519.439
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	519.439
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-360.967	-959.191
Other Adjustments for Other Increase (Decrease) in Working Capital		-59.813	-74.767
Decrease (Increase) in Other Assets Related with Operations		19.937	63.026
Increase (Decrease) in Other Payables Related with Operations		-79.750	-137.793
Cash Flows from (used in) Operations		114.887.783	57.828.151
Payments Related with Provisions for Employee Benefits		-636.631	-927.102
Income taxes refund (paid)		-3.078.658	-4.222.204
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-49.133.147	-22.905.949
Proceeds from sales of property, plant, equipment and intangible assets		-49.776.182	-23.279.199
Proceeds from sales of property, plant and equipment	15	-2.256.121	-4.074.716
Proceeds from sales of intangible assets	16	-47.520.061	-19.204.483
Interest received		643.035	373.250

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-17.509.589	-26.733.870
Proceeds from borrowings	6	0	89.378.759
Proceeds from Loans		0	89.378.759
Repayments of borrowings	6	-12.475.449	-80.454.070
Loan Repayments		-12.475.449	-80.454.070
Interest paid		-5.034.140	-35.658.559
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		44.529.758	3.039.026
Net increase (decrease) in cash and cash equivalents		44.529.758	3.039.026
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		384.247.371	4.383.233
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		428.777.129	7.422.259

[illegible]

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		62.830.000	183.634.392	805.736.648		410.769.237		737.227	411.506.464			36.019.564	767.502.798	9.288.822	2.276.518.888	2.276.518.888