



## KAMUYU AYDINLATMA PLATFORMU

# YİĞİT AKÜ MALZEMELERİ NAKLİYAT TURİZM İNŞAAT SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

### SINIRLI DENETİM RAPORU

Yiğit Akü Malzemeleri Nakliyat Turizm İnşaat Sanayi ve Ticaret A.Ş.

Genel Kurulu'na;

#### 1.Giriş

Yiğit Akü Malzemeleri Nakliyat Turizm İnşaat Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

#### 2.Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### 3. Diğer Hususlar

-Not-29'da sunulan bilgiler Şirket yönetiminin sorumluluğunda olup denetçi raporunu kapsamamaktadır.

#### 4.Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

11 Ağustos 2025, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia International

Harun Aktaş

Sorumlu Denetçi, YMM



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	13.810.298	64.427.071
Financial Investments	4	1.240.424.461	1.750.999.599
Restricted Bank Balances		50.938.274	96.438.859
Time Deposits		1.189.486.187	1.654.560.740
Trade Receivables		1.785.838.843	1.312.876.862
Trade Receivables Due From Related Parties	27	40.103.779	27.760.630
Trade Receivables Due From Unrelated Parties	6	1.745.735.064	1.285.116.232
Other Receivables	7	41.226.042	75.254.482
Other Receivables Due From Unrelated Parties	7	41.226.042	75.254.482
Inventories	9	1.797.225.139	1.681.150.195
Prepayments		800.714.391	453.756.164
Prepayments to Related Parties	27	180.757.583	141.951.949
Prepayments to Unrelated Parties	10	619.956.808	311.804.215
Other current assets	14	109.936.538	150.246.944
Other Current Assets Due From Unrelated Parties	14	109.936.538	150.246.944
SUB-TOTAL		5.789.175.712	5.488.711.317
Total current assets		5.789.175.712	5.488.711.317
NON-CURRENT ASSETS			
Financial Investments		1.820.532	2.124.086
Financial Investments Held To Maturity	4	1.820.532	2.124.086
Other Receivables	7	16.391.086	15.835.449
Other Receivables Due From Unrelated Parties	7	16.391.086	15.835.449
Contract Assets	8	465.280.401	382.479.346
Contract Assets from Ongoing Construction Contracts	8	465.280.401	382.479.346
Property, plant and equipment	11	2.998.002.590	2.853.834.757
Land and Premises		15.026.794	15.026.794
Buildings		745.244.897	747.216.513
Machinery And Equipments		2.058.722.054	1.280.897.108
Vehicles		85.312.938	85.716.638
Fixtures and fittings		82.819.724	82.704.613
Leasehold Improvements		94.969	127.711
Construction in Progress		10.781.214	642.145.380
Right of Use Assets	12	3.515.994	18.321.595
Intangible assets and goodwill	13	294.602.331	263.912.618
Other Rights		109.390.083	129.391.713
Computer Softwares		18.566.559	18.642.743
Capitalized Development Costs		166.645.689	115.878.162
Prepayments		158.765.893	128.749.624
Prepayments to Unrelated Parties	10	158.765.893	128.749.624
Deferred Tax Asset	17	0	45.791.902
Total non-current assets		3.938.378.827	3.711.049.377
Total assets		9.727.554.539	9.199.760.694
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		52.165.418	143.065.942
Current Borrowings From Related Parties		52.165.418	143.065.942
Bank Loans	5	52.165.418	143.065.942
Current Portion of Non-current Borrowings		100.141.448	136.028.631
Current Portion of Non-current Borrowings from Related Parties		100.141.448	136.028.631
Bank Loans	5	100.141.448	136.028.631
Other Financial Liabilities		4.696.036	17.805.399
Other Miscellaneous Financial Liabilities	5	4.696.036	17.805.399
Trade Payables		1.478.601.464	1.530.716.484
Trade Payables to Related Parties	27	120.457.684	135.718.075
Trade Payables to Unrelated Parties	6	1.358.143.780	1.394.998.409
Employee Benefit Obligations	15	101.393.533	96.571.280
Deferred Income Other Than Contract Liabilities		1.514.024.821	906.757.818

Deferred Income Other Than Contract Liabilities From Related Parties	27	33.372.219	262.669.267
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	1.480.652.602	644.088.551
Current tax liabilities, current	17	0	989.235
Current provisions		94.778.522	75.759.643
Current provisions for employee benefits	16	91.839.665	71.318.199
Other current provisions	18	2.938.857	4.441.444
Other Current Liabilities		44.531.871	50.023.290
Other Current Liabilities to Unrelated Parties	14	44.531.871	50.023.290
SUB-TOTAL		3.390.333.113	2.957.717.722
Total current liabilities		3.390.333.113	2.957.717.722
NON-CURRENT LIABILITIES			
Long Term Borrowings		166.119.784	179.492.917
Long Term Borrowings From Related Parties		166.119.784	179.492.917
Bank Loans	5	166.119.784	179.492.917
Other Financial Liabilities		1.991.586	1.162.884
Other Miscellaneous Financial Liabilities	5	1.991.586	1.162.884
Non-current provisions		26.810.945	25.610.217
Non-current provisions for employee benefits	16	26.810.945	25.610.217
Deferred Tax Liabilities	17	54.156.152	0
Total non-current liabilities		249.078.467	206.266.018
Total liabilities		3.639.411.580	3.163.983.740
EQUITY			
Equity attributable to owners of parent		6.088.142.959	6.035.776.954
Issued capital	19	300.500.000	300.500.000
Inflation Adjustments on Capital	19	847.576.336	847.576.336
Share Premium (Discount)	19	2.199.061.723	2.199.061.723
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.195.559	-8.143.014
Gains (Losses) on Revaluation and Remeasurement		-1.195.559	-8.143.014
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-1.195.559	-8.143.014
Restricted Reserves Appropriated From Profits		102.158.910	102.158.910
Legal Reserves	19	102.158.910	102.158.910
Prior Years' Profits or Losses	19	2.594.622.999	2.334.421.666
Current Period Net Profit Or Loss		45.418.550	260.201.333
Total equity		6.088.142.959	6.035.776.954
Total Liabilities and Equity		9.727.554.539	9.199.760.694

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	4.917.506.976	4.954.061.512	2.345.350.484	2.154.696.482
Cost of sales	21	-4.300.390.168	-4.235.408.970	-1.999.391.468	-1.523.254.726
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		617.116.808	718.652.542	345.959.016	631.441.756
GROSS PROFIT (LOSS)		617.116.808	718.652.542	345.959.016	631.441.756
General Administrative Expenses	22	-108.069.813	-96.967.966	-51.453.686	-60.782.574
Marketing Expenses	22	-229.536.369	-201.715.382	-45.933.543	-40.927.197
Research and development expense	22	-40.380.816	-40.011.233	-20.333.535	-21.894.427
Other Income from Operating Activities	23	155.711.279	177.833.138	69.089.160	28.840.751
Other Expenses from Operating Activities	23	-259.832.723	-238.702.938	-125.867.139	-105.432.050
PROFIT (LOSS) FROM OPERATING ACTIVITIES		135.008.366	319.088.161	171.460.273	431.246.259
Investment Activity Income	24	300.467.657	731.194	154.153.869	-39.223
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	24	-2.989.045	-514.230	-1.916.103	258.355
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		432.486.978	319.305.125	323.698.039	431.465.391
Finance income	25	5.780.317	140.437.811	1.101.949	94.161.744
Finance costs	25	-121.622.557	-201.534.113	-40.608.647	-120.122.326
Gains (losses) on net monetary position	26	-165.550.871	-137.122.587	32.853.586	-102.058.759
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		151.093.867	121.086.236	317.044.927	303.446.050
Tax (Expense) Income, Continuing Operations		-105.675.317	-4.218.464	-48.293.721	43.129.810
Current Period Tax (Expense) Income	17	-14.199.318	-16.920.054	-5.916.710	-11.387.011
Deferred Tax (Expense) Income	17	-91.475.999	12.701.590	-42.377.011	54.516.821
PROFIT (LOSS) FROM CONTINUING OPERATIONS		45.418.550	116.867.772	268.751.206	346.575.860
PROFIT (LOSS)		45.418.550	116.867.772	268.751.206	346.575.860
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		45.418.550	116.867.772	268.751.206	346.575.860
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	20	0,15000000	0,39000000	0,89000000	1,15000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		6.947.455	-3.908.757	-8.398.484	-7.250.748
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	9.263.273	-5.211.676	-11.197.979	-9.667.664
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.315.818	1.302.919	2.799.495	2.416.916
Taxes Relating to Remeasurements of Defined Benefit Plans	19	-2.315.818	1.302.919	2.799.495	2.416.916
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		6.947.455	-3.908.757	-8.398.484	-7.250.748
TOTAL COMPREHENSIVE INCOME (LOSS)		52.366.005	112.959.015	260.352.722	339.325.112
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		52.366.005	112.959.015	260.352.722	339.325.112

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>77.603.415</b>	<b>-1.675.060.754</b>
Profit (Loss)		45.418.550	116.867.772
Profit (Loss) from Continuing Operations		45.418.550	116.867.772
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-56.098.501</b>	<b>23.914.539</b>
Adjustments for depreciation and amortisation expense	11-12-13	95.299.016	72.550.051
Adjustments for Impairment Loss (Reversal of Impairment Loss)	23	2.472.665	-223.020
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		2.472.665	-223.020
Adjustments for provisions	23	18.806.583	24.434.278
Adjustments for (Reversal of) Provisions Related with Employee Benefits		21.722.194	27.433.990
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-1.502.587	1.630.895
Adjustments for (Reversal of) Restructuring Provisions		-1.413.024	-4.630.607
Adjustments for Tax (Income) Expenses		105.675.317	4.218.464
Adjustments for losses (gains) on disposal of non-current assets	24	1.689.419	731.194
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		1.689.419	731.194
Adjustments Related to Gain and Losses on Net Monetary Position	26	-280.041.501	-77.796.428
<b>Changes in Working Capital</b>		<b>54.405.125</b>	<b>-1.758.125.548</b>
Decrease (Increase) in Financial Investments	4	510.878.692	-1.851.651.176
Adjustments for decrease (increase) in trade accounts receivable	6	-474.021.622	136.887.965
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-12.343.149	2.791.453
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-461.678.473	134.096.512
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	34.028.440	10.774.133
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	6.242.491
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		34.028.440	4.531.642
Adjustments for Decrease (Increase) in Contract Assets	8	-82.801.055	247.305.905
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		-82.801.055	247.305.905
Adjustments for decrease (increase) in inventories	9	-116.074.944	-328.538.485
Decrease (Increase) in Prepaid Expenses	10	-376.974.496	-42.120.803
Adjustments for increase (decrease) in trade accounts payable	6	-52.115.020	-73.867.906
Increase (Decrease) in Trade Accounts Payables to Related Parties		-15.260.391	26.236.446
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-36.854.629	-100.104.352
Increase (Decrease) in Employee Benefit Liabilities	15	4.822.253	27.466.351
Adjustments for increase (decrease) in other operating payables	7	0	5.144
Increase (Decrease) in Other Operating Payables to Related Parties		0	-30.063
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	35.207
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	607.267.003	114.751.326
Other Adjustments for Other Increase (Decrease) in Working Capital	6	-604.126	861.998
Decrease (Increase) in Other Assets Related with Operations		-604.126	861.998
<b>Cash Flows from (used in) Operations</b>		<b>43.725.174</b>	<b>-1.617.343.237</b>
Income taxes refund (paid)	14	33.878.241	-57.717.517
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>26.650.291</b>	<b>-99.892.533</b>
Proceeds from sales of property, plant, equipment and intangible assets	11-12-13	2.377.368	742.768
Proceeds from sales of property, plant and equipment		2.377.368	742.768

Purchase of Property, Plant, Equipment and Intangible Assets	11-12-13	-274.618.293	-160.645.106
Purchase of property, plant and equipment		-223.373.358	-156.888.583
Purchase of intangible assets		-51.244.935	-3.756.523
Interest received	24-25	298.891.216	60.009.805
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-164.077.784	1.919.373.368
Proceeds from Issuing Shares or Other Equity Instruments	19	0	2.199.061.723
Proceeds from issuing shares		0	2.199.061.723
Proceeds from borrowings		138.580.171	371.390.784
Proceeds from Loans	5	138.580.171	371.390.784
Repayments of borrowings		-194.404.911	-503.864.821
Loan Repayments	5	-194.404.911	-503.864.821
Interest paid	25	-108.253.044	-147.214.318
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-59.824.078	144.420.081
Net increase (decrease) in cash and cash equivalents		-59.824.078	144.420.081
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		64.427.071	65.575.828
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		9.207.305	13.003.539
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		13.810.298	222.999.448

[illegible]

Current Period 01.01.2025 - 30.06.2025															
	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	847.576.336	2.199.061.723	-1.195.559			102.158.910	2.594.622.999	45.418.550	6.088.142.959		6.088.142.959	