



KAMUYU AYDINLATMA PLATFORMU

YAYLA AGRO GIDA SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	2.384.836.158	1.423.135.478
Financial Investments	8	1.463.585.153	5.182.155.596
Trade Receivables		3.026.007.848	2.683.158.205
Trade Receivables Due From Related Parties	6-28	17.261.967	15.749.164
Trade Receivables Due From Unrelated Parties	6	3.008.745.881	2.667.409.041
Other Receivables		63.522.492	76.219.658
Other Receivables Due From Unrelated Parties	7	63.522.492	76.219.658
Derivative Financial Assets	9	790.230	1.115.965
Inventories	10	4.973.870.762	5.715.628.976
Prepayments	11	457.142.060	582.271.732
Current Tax Assets		69.525.697	13.417.237
Other current assets	12	582.444.541	433.129.433
SUB-TOTAL		13.021.724.941	16.110.232.280
Total current assets		13.021.724.941	16.110.232.280
NON-CURRENT ASSETS			
Property, plant and equipment	16	13.393.199.022	10.835.555.990
Intangible assets and goodwill	17	26.118.222	26.024.656
Prepayments	11	438.030.282	512.378.059
Deferred Tax Asset	20	1.557.654.005	1.288.706.047
Total non-current assets		15.415.001.531	12.662.664.752
Total assets		28.436.726.472	28.772.897.032
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	7.650.606.705	10.060.821.841
Current Borrowings From Related Parties		7.650.606.705	10.060.821.841
Bank Loans	5	7.253.793.166	8.773.403.163
Lease Liabilities	5	396.813.539	365.675.828
Other short-term borrowings	5		921.742.850
Current Portion of Non-current Borrowings	5	801.049.981	2.301.243.563
Trade Payables		1.775.824.906	647.373.659
Trade Payables to Unrelated Parties	6	1.775.824.906	647.373.659
Employee Benefit Obligations	13	58.384.215	38.929.824
Deferred Income Other Than Contract Liabilities		1.320.761.815	1.182.737.661
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	1.320.761.815	1.182.737.661
Current provisions		22.408.336	20.539.618
Current provisions for employee benefits	19	15.398.946	11.571.928
Other current provisions	21	7.009.390	8.967.690
Other Current Liabilities	14	17.913.144	27.090.914
SUB-TOTAL		11.646.949.102	14.278.737.080
Total current liabilities		11.646.949.102	14.278.737.080
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.220.688.119	2.851.599.696
Long Term Borrowings From Related Parties		2.220.688.119	2.851.599.696
Bank Loans	5	1.766.010.432	2.298.527.272
Lease Liabilities	5	454.677.687	553.072.424
Trade Payables		972.958.000	
Trade Payables To Related Parties	6	972.958.000	
Other Payables		1.269.619.899	
Other Payables to Related Parties	28	1.269.619.899	
Non-current provisions		33.657.583	29.274.624
Non-current provisions for employee benefits	19	33.657.583	29.274.624
Total non-current liabilities		4.496.923.601	2.880.874.320
Total liabilities		16.143.872.703	17.159.611.400
EQUITY			
Equity attributable to owners of parent		12.292.853.769	11.613.285.632
Issued capital	18	1.086.980.000	1.086.980.000

Inflation Adjustments on Capital		5.311.756.456	5.311.756.456
Treasury Shares (-)	18	-398.361.490	-380.782.415
Share Premium (Discount)		884.712.748	884.712.748
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.918.153.442	2.927.369.049
Gains (Losses) on Revaluation and Remeasurement		2.918.153.442	2.927.369.049
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.957.497.191	2.957.497.191
Gains (Losses) on Remeasurements of Defined Benefit Plans		-39.343.749	-30.128.142
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-994.548.684	-870.360.683
Gains (Losses) on Hedge		-994.548.684	-870.360.683
Gains (Losses) on Cash Flow Hedges		-994.548.684	-870.360.683
Restricted Reserves Appropriated From Profits		294.150.912	294.150.912
Prior Years' Profits or Losses		2.359.459.565	1.024.646.526
Current Period Net Profit Or Loss		830.550.820	1.334.813.039
Total equity		12.292.853.769	11.613.285.632
Total Liabilities and Equity		28.436.726.472	28.772.897.032

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	14.011.785.812	10.791.941.062	5.455.520.777	2.906.253.935
Cost of sales	23	-12.142.944.682	-9.112.463.071	-4.670.034.347	-2.412.187.762
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.868.841.130	1.679.477.991	785.486.430	494.066.173
GROSS PROFIT (LOSS)		1.868.841.130	1.679.477.991	785.486.430	494.066.173
General Administrative Expenses	23	-273.245.714	-263.959.102	-101.276.695	-89.180.036
Marketing Expenses	23	-454.852.223	-420.593.141	-173.759.753	-133.933.288
Research and development expense	23	-42.078.869	-9.723.328	-15.431.975	-5.243.933
Other Income from Operating Activities	24	504.664.553	378.146.166	232.301.057	139.155.959
Other Expenses from Operating Activities	24	-33.392.920	-18.444.010	-22.559.073	1.095.352
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.569.935.957	1.344.904.576	704.759.991	405.960.227
Investment Activity Income	25	764.457.907	1.767.051.234	204.999.630	402.947.300
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.334.393.864	3.111.955.810	909.759.621	808.907.527
Finance income	26	1.152.754.784	1.442.226.848	-32.630.343	828.378.148
Finance costs	26	-2.707.345.595	-3.627.844.423	-868.718.710	-1.105.162.258
Gains (losses) on net monetary position		-510.081.377	-298.361.516	-340.156.985	-549.950.515
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		269.721.676	627.976.719	-331.746.417	-17.827.098
Tax (Expense) Income, Continuing Operations		560.829.144	498.328.310	247.056.283	257.386.030
Deferred Tax (Expense) Income		560.829.144	498.328.310	247.056.283	257.386.030
PROFIT (LOSS) FROM CONTINUING OPERATIONS		830.550.820	1.126.305.029	-84.690.134	239.558.932
PROFIT (LOSS)		830.550.820	1.126.305.029	-84.690.134	239.558.932
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		830.550.820	1.126.305.029	-84.690.134	239.558.932
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		-9.215.607	-6.561.049	-3.281.774	-1.934.101
Gains (Losses) on Remeasurements of Defined Benefit Plans		-12.287.477	-8.748.065	-4.375.699	-2.578.801
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.071.870	2.187.016	1.093.925	644.700
Taxes Relating to Remeasurements of Defined Benefit Plans		3.071.870	2.187.016	1.093.925	644.700
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-124.188.001	-295.709.251	266.706.949	-258.385.139
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-132.887.208	-394.279.001	388.306.060	-344.513.519
Gains (Losses) on Cash Flow Hedges		-132.887.208	-394.279.001	388.306.060	-344.513.519
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		8.699.207	98.569.750	-121.599.111	86.128.380
Taxes Relating to Cash Flow Hedges		8.699.207	98.569.750	-121.599.111	86.128.380
OTHER COMPREHENSIVE INCOME (LOSS)		-133.403.608	-302.270.300	263.425.175	-260.319.240
TOTAL COMPREHENSIVE INCOME (LOSS)		697.147.212	824.034.729	178.735.041	-20.760.308
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		697.147.212	824.034.729	178.735.041	-20.760.308

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		830.550.821	1.126.305.030
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	16,17	212.708.540	186.528.523
Adjustments for Impairment Loss (Reversal of Impairment Loss)		80.953	3.015.594
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		80.953	3.015.594
Adjustments for provisions		-8.759.361	16.859.009
Adjustments for (Reversal of) Provisions Related with Employee Benefits		7.500.770	1.531.883
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	21	322.147	7.244.999
Adjustments for (Reversal of) Free Provisions for Probable Risks		-32.965.581	1.521.079
Adjustments for (Reversal of) Other Provisions	19	16.383.303	6.561.048
Adjustments for Interest (Income) Expenses		238.127.070	1.158.985.807
Adjustments for interest expense		238.127.070	1.158.985.807
Adjustments for fair value losses (gains)		-1.067.817.606	-3.362.105.240
Adjustments for Fair Value Losses (Gains) of Financial Assets		-1.068.143.341	-3.358.029.886
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		325.735	-4.075.354
Adjustments for Tax (Income) Expenses		-560.829.144	-498.328.310
Changes in Working Capital			
Decrease (Increase) in Financial Investments		3.718.570.443	4.944.602.826
Adjustments for decrease (increase) in trade accounts receivable		-309.884.063	175.436.581
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.512.804	6.994.887
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-308.371.259	168.441.694
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		12.697.171	-2.358.472
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		12.697.171	-2.358.472
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories		741.677.261	3.644.835.962
Decrease (Increase) in Prepaid Expenses		125.129.672	-70.705.750
Adjustments for increase (decrease) in trade accounts payable		2.398.071.147	-2.588.160.364
Increase (Decrease) in Trade Accounts Payables to Related Parties		1.128.451.247	128.245.104
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.269.619.900	-2.716.405.468
Increase (decrease) in Payables due to Finance Sector Operations		972.958.000	-1.737.609
Increase (Decrease) in Employee Benefit Liabilities		12.756.490	-5.651.293
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		138.024.157	-406.612.317
Other Adjustments for Other Increase (Decrease) in Working Capital		473.408.532	-99.439.747
Decrease (Increase) in Other Assets Related with Operations		-149.315.108	-40.101.753
Increase (Decrease) in Other Payables Related with Operations		622.723.640	-59.337.994
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	19	-12.803.214	-8.264.931
Income taxes refund (paid)		-394.582.115	-25.461.791
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-2.770.447.172	-2.746.184.970
Purchase of property, plant and equipment	16	-2.767.098.902	-2.730.578.811
Purchase of intangible assets	17	-3.348.270	-15.606.159
Cash Inflows from Sale of Investment Property			134.287.052
Cash advances and loans made to other parties		74.347.776	149.182.946

Other Cash Advances and Loans Made to Other Parties		74.347.776	149.182.946
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.573.758.271	-1.299.367.071
Payments to Acquire Entity's Shares or Other Equity Instruments		-17.579.075	-169.752.801
Payments to Acquire Entity's Shares		-17.579.075	-169.752.801
Proceeds from borrowings		-3.318.052.126	-68.403.838
Interest paid		-683.417.586	-1.964.935.717
Interest Received		445.290.516	903.725.285
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.250.227.087	425.661.465
Effect of exchange rate changes on cash and cash equivalents		0	
Net increase (decrease) in cash and cash equivalents		1.250.227.087	425.661.465
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.423.135.478	2.052.417.023
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-288.526.407	-541.735.527
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	2.384.836.158	1.936.342.961

