

KAMUYU AYDINLATMA PLATFORMU

YİĞİT AKÜ MALZEMELERİ NAKLİYAT TURİZM İNŞAAT 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
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	29.870.777	69.261.92
Financial Investments		1.272.370.014	1.882.401.2
Time Deposits	4	1.272.370.014	1.882.401.2
Trade Receivables		1.304.719.814	1.411.400.1
Trade Receivables Due From Related Parties	27	14.181.402	29.843.89
Trade Receivables Due From Unrelated Parties	6	1.290.538.412	1.381.556.2
Other Receivables		52.807.396	80.901.8
Other Receivables Due From Unrelated Parties	7	52.807.396	80.901.8
Inventories	9	1.859.292.110	1.807.310.1
Prepayments Prepayments to Related Parties	27	783.225.962 162.699.000	487.807.7 152.604.5
Prepayments to Unrelated Parties	10	620.526.962	335.203.1
Other current assets	10	83.373.888	161.522.0
Other Current Assets Due From Unrelated Parties	14	83.373.888	161.522.0
SUB-TOTAL		5.385.659.961	5.900.605.1
Total current assets		5.385.659.961	5.900.605.1
NON-CURRENT ASSETS			
		1 000 500	2 202 4
Financial Investments Financial Assets Available-for-Sale	1	1.820.532 1.820.532	2.283.4 2.283.4
Other Receivables	4	18.281.440	17.023.8
Other Receivables Other Receivables Due From Unrelated Parties	7	18.281.440	17.023.8
Contract Assets		470.119.115	411.182.0
Contract Assets from Sale of Goods and Service			
Contracts	8	470.119.115	411.182.0
Property, plant and equipment	11	3.205.789.732	3.067.997.4
Land and Premises		16.154.462	16.154.4
Buildings		800.206.756	803.290.4
Machinery And Equipments		2.152.238.638	1.377.020.5
Vehicles		111.977.140	92.149.1
Fixtures and fittings		87.828.979	88.911.0
Leasehold Improvements		84.204	137.2
Construction in Progress		37.299.553	690.334.4
Right of Use Assets	12	3.515.994	19.696.5
Intangible assets and goodwill		363.524.783	283.717.6
Other Rights Computer Softwares		107.492.999 19.972.702	139.101.7 20.041.7
Capitalized Development Costs		236.059.082	124.574.1
Prepayments		170.680.292	138.411.4
Prepayments to Unrelated Parties	10	170.680.292	138.411.4
Deferred Tax Asset	17	0	49.228.3
Total non-current assets		4.233.731.888	3.989.540.6
Total assets		9.619.391.849	9.890.145.8
LIABILITIES AND EQUITY			
-			
CURRENT LIABILITIES			
Current Borrowings		84.987.721	153.802.1
Current Borrowings From Unrelated Parties	-	84.987.721	153.802.1
Bank Loans	5	84.987.721	153.802.1
Current Portion of Non-current Borrowings		141.280.721	146.236.7
Current Portion of Non-current Borrowings from Unrelated Parties		141.280.721	146.236.7
Bank Loans	5	141.280.721	146.236.7
Other Financial Liabilities		4.751.344	19.141.5
Other Miscellaneuous Financial Liabilities	5	4.751.344	19.141.5
Trade Payables		1.419.360.140	1.645.587.2
Trade Payables to Related Parties	27	220.362.136	145.902.8
Trade Payables to Unrelated Parties	6	1.198.998.004	1.499.684.4
Employee Benefit Obligations	15	101.946.391	103.818.3
		933.575.549	

Deferred Income Other Than Contract Liabilities From Related Parties	27	115.323.185	282.380.972
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	818.252.364	692.423.416
Current tax liabilities, current	17	0	1.063.471
Current provisions		89.421.062	81.444.936
Current provisions for employee benefits	16	85.076.069	76.670.189
Other current provisions	18	4.344.993	4.774.747
Other Current Liabilities		49.265.204	53.777.228
Other Current Liabilities to Unrelated Parties	14	49.265.204	53.777.228
SUB-TOTAL		2.824.588.132	3.179.676.155
Total current liabilities		2.824.588.132	3.179.676.155
NON-CURRENT LIABILITIES			
Long Term Borrowings		217.975.198	192.962.751
Long Term Borrowings From Unrelated Parties		217.975.198	192.962.751
Bank Loans	5	217.975.198	192.962.751
Other Financial Liabilities		1.991.586	1.250.152
Other Miscellaneous Financial Liabilities	5	1.991.586	1.250.152
Non-current provisions		27.651.076	27.532.106
Non-current provisions for employee benefits	16	27.651.076	27.532.106
Deferred Tax Liabilities	17	21.399.677	0
Total non-current liabilities		269.017.537	221.745.009
Total liabilities		3.093.605.669	3.401.421.164
EQUITY			
Equity attributable to owners of parent		6.525.786.180	6.488.724.709
Issued capital	19	300.500.000	300.500.000
Inflation Adjustments on Capital	19	933.732.370	933.732.370
Share Premium (Discount)	19	2.364.087.713	2.364.087.713
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-8.404.882	-8.754.097
Gains (Losses) on Revaluation and Remeasurement		-8.404.882	-8.754.097
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-8.404.882	-8.754.097
Restricted Reserves Appropriated From Profits		109.825.304	109.825.304
Legal Reserves	19	109.825.304	109.825.304
Prior Years' Profits or Losses	19	2.789.333.419	2.509.605.587
Current Period Net Profit Or Loss		36.712.256	279.727.832
Total equity		6.525.786.180	6.488.724.709
Total Liabilities and Equity		9.619.391.849	9.890.145.873



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	8.224.426.207	8.625.932.698	2.937.890.725	3.300.099.48
Cost of sales	22	-7.211.521.734	-7.800.471.394	-2.588.413.863	-3.247.221.15
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.012.904.473	825.461.304	349.476.862	52.878.33
GROSS PROFIT (LOSS)		1.012.904.473	825.461.304	349.476.862	52.878.33
General Administrative Expenses	23	-170.651.915	-153.895.235	-54.472.130	-49.650.42
Marketing Expenses	23	-348.429.357	-328.434.694	-101.667.702	-111.581.81
Research and development expense	23	-62.714.769	-67.009.493	-19.303.622	-23.995.66
Other Income from Operating Activities	24	210.518.171	251.039.024	43.121.723	59.860.60
Other Expenses from Operating Activities	24	-351.358.821	-363.720.198	-72.027.258	-107.104.08
PROFIT (LOSS) FROM OPERATING ACTIVITIES		290.267.782	163.440.708	145.127.873	-179.593.04
Investment Activity Income	26	455.873.365	303.612.381	132.857.467	238.313.14
Investment Activity Expenses	26	-4.888.762	0	-4.888.762	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	7	-1.418.590	-148.194	1.794.764	404.6
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		739.833.795	466.904.895	274.891.342	59.124.7
Finance income	25	13.843.393	122.604.092	7.629.299	36.140.4
Finance costs	25	-188.845.908	-315.222.898	-58.096.330	-98.564.8
Gains (losses) on net monetary position	26	-448.957.613	-435.753.066	-270.983.172	-288.340.2
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.873.667	-161.466.977	-46.558.861	-291.639.9
Tax (Expense) Income, Continuing Operations		-79.161.411	-13.059.204	34.444.185	-8.524.1
Current Period Tax (Expense) Income	16	-18.038.779	-20.248.083	-2.773.890	-2.058.2
Deferred Tax (Expense) Income	20	-61.122.632	7.188.879	37.218.075	-6.465.8
PROFIT (LOSS) FROM CONTINUING OPERATIONS		36.712.256	-174.526.181	-12.114.676	-300.164.1
PROFIT (LOSS)		36.712.256	-174.526.181	-12.114.676	-300.164.1
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		36.712.256	-174.526.181	-12.114.676	-300.164.1
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (Zarar)		0,12000000	-0,58000000	-0,04000000	-1,000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	19	349.215	-41.356.798	-7.119.603	-37.154.7
Gains (Losses) on Remeasurements of Defined Benefit Plans		465.620	-55.142.398	-9.492.804	-49.539.6
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-116.405	13.785.600	2.373.201	12.384.9
Taxes Relating to Remeasurements of Defined Benefit Plans		-116.405	13.785.600	2.373.201	12.384.9
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		349.215	-41.356.798	-7.119.603	-37.154.7
TOTAL COMPREHENSIVE INCOME (LOSS)		37.061.471	-215.882.979	-19.234.279	-337.318.8
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		37.061.471	-215.882.979	-19.234.279	-337.318.8



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		-299.155.586	-1.818.595.552
Profit (Loss)		36.712.256	-174.526.183
Profit (Loss) from Continuing Operations		36.712.256	-174.526.183
Adjustments to Reconcile Profit (Loss)		-446.688.951	-121.943.46
Adjustments for depreciation and amortisation expense	11-12-13	150.119.957	108.599.18
Adjustments for Impairment Loss (Reversal of Impairment Loss)	23	631.054	-902.98
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		631.054	-902.98
Adjustments for provisions	23	5.292.998	30.300.98
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.524.850	36.655.88
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-429.754	255.70
Adjustments for (Reversal of) General Provisions		-2.802.098	-6.610.60
Adjustments for Tax (Income) Expenses	17	223.093.778	9.699.154
Adjustments for losses (gains) on disposal of non-current assets	24	-3.199.343	665.121
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-3.199.343	665.12
Adjustments Related to Gain and Losses on Net Monetary Position	26	-822.627.395	-270.304.92
Changes in Working Capital		38.178.710	-1.458.665.779
Decrease (Increase) in Financial Investments	4	610.494.237	-1.805.266.476
Adjustments for decrease (increase) in trade accounts receivable	6	108.851.386	175.949.119
Decrease (Increase) in Trade Accounts Receivables from Related Parties		15.662.491	-17.276.27
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		93.188.895	193.225.39
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	28.094.470	-14.180.91
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	5.872.74
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		28.094.470	-20.053.65
Adjustments for Decrease (Increase) in Contract Assets		-58.937.058	265.864.68
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts	8	-58.937.058	265.864.68
Adjustments for decrease (increase) in inventories	9	-51.981.985	10.763.73
Decrease (Increase) in Prepaid Expenses	10	-327.687.008	-295.328.99
Adjustments for increase (decrease) in trade accounts payable	6	-226.227.154	104.803.64
Increase (Decrease) in Trade Accounts Payables to Related Parties		74.459.259	-83.788.66
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-300.686.413	188.592.30
Increase (Decrease) in Employee Benefit Liabilities	15	-1.871.967	18.483.613
Adjustments for increase (decrease) in other operating payables	7	0	65.129
Increase (Decrease) in Other Operating Payables to Related Parties		0	-41.858
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	106.98
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-41.228.839	80.108.38
Other Adjustments for Other Increase (Decrease) in Working Capital	6	-1.327.372	72.30
Decrease (Increase) in Other Assets Related with Operations		-1.327.372	72.30
Cash Flows from (used in) Operations		-371.797.985	-1.755.135.42
Income taxes refund (paid)	14	72.642.399	-63.460.126
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and		304.401.100	-37.539.711
intangible assets Proceeds from sales of property, plant and equipment	11	27.060.117 27.060.117	733.117
rroceeus iroin sales or property, plant and equipment		27.060.117	133.117

Purchase of Property, Plant, Equipment and Intangible Assets	11-12	-179.351.532	-341.220.088
Purchase of property, plant and equipment		-128.106.597	-299.258.452
Purchase of intangible assets		-51.244.935	-41.961.636
Interest received	24-25	456.692.515	302.947.260
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-58.678.821	1.899.037.295
Proceeds from Issuing Shares or Other Equity Instruments	19	0	2.364.087.713
Proceeds from issuing shares		0	2.364.087.713
Proceeds from borrowings	5	358.250.750	754.556.782
Proceeds from Loans		358.250.750	754.556.782
Repayments of borrowings	5	-244.891.176	-999.437.324
Loan Repayments		-244.891.176	-999.437.324
Interest paid	22	-172.038.395	-220.169.876
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-53.433.307	42.902.032
Net increase (decrease) in cash and cash equivalents		-53.433.307	42.902.032
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		69.261.925	70.496.888
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		14.042.159	18.607.479
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		29.870.777	132.006.399



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

IL Unconcolidated

			Equity											
							attributable to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive	Income That Will Be Reclassified In Profit Or Loss		Retained Earnin _i	gs			
			Issued Capital In	nflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Parana Of Caine	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Brigg Voque! Desfits	Not Profit		Non-controlling interests [member]	
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Heage	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		250.000.000	910.914.843		-11.031.513			109.825.304	1.774.203.757	735.401.830	3.769.314.221		3.769.314.221
	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									735.401.830	-735.401.830			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-174.526.181	-174.526.181		-174.526.181
	Other Comprehensive Income (Loss)					-41.356.798						-41.356.798		-41.356.798
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
riod 09.2024	Dividends Paid													
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share													
	Transactions Increase (Decrease) through Share-Based Payment													
	Transactions		50.500.000	22.817.527	2.364.087.713							2.437.405.240		2.437.405.240
	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													
ľ	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	933.732.370	2.364.087.713	-52.388.311			109.825.304	2.509.605.587	-174.526.181	J.99U.836.482		5.990.836.482
Statement of changes in equity [abstract]														
	Statement of changes in equity [line items] Equity at beginning of period		300 F00 C00	020 700 670	0.004.007.75	A			100 522 00	2 500 507 557	270 727 022	6 490 704 700		6.488.724.709
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		300.500.000	933.732.370	2.364.087.713	-8.754.097			109.825,304	2.509.605.587	279.727.832	0.468.724.709		0.488.724.709
	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									279.727.832	-279.727.832			
	Total Comprehensive Income (Loss)													
	Profit (loss)										36.712.256	36.712.256		36.712.256
	Other Comprehensive Income (Loss)					349.215						349.215		349.215
	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													
	Dividends Falu													

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