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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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	29.870.777	69.261.925
Financial Investments		1.272.370.014	1.882.401.297
Time Deposits	4	1.272.370.014	1.882.401.297
Trade Receivables		1.304.719.814	1.411.400.156
Trade Receivables Due From Related Parties	27	14.181.402	29.843.893
Trade Receivables Due From Unrelated Parties	6	1.290.538.412	1.381.556.263
Other Receivables		52.807.396	80.901.866
Other Receivables Due From Unrelated Parties	7	52.807.396	80.901.866
Inventories	9	1.859.292.110	1.807.310.125
Prepayments		783.225.962	487.807.759
Prepayments to Related Parties	27	162.699.000	152.604.565
Prepayments to Unrelated Parties	10	620.526.962	335.203.194
Other current assets		83.373.888	161.522.048
Other Current Assets Due From Unrelated Parties	14	83.373.888	161.522.048
SUB-TOTAL		**5.385.659.961**	**5.900.605.176**
Total current assets		**5.385.659.961**	**5.900.605.176**
NON-CURRENT ASSETS			
Financial Investments		1.820.532	2.283.486
Financial Assets Available-for-Sale	4	1.820.532	2.283.486
Other Receivables		18.281.440	17.023.802
Other Receivables Due From Unrelated Parties	7	18.281.440	17.023.802
Contract Assets		470.119.115	411.182.057
Contract Assets from Sale of Goods and Service Contracts	8	470.119.115	411.182.057
Property, plant and equipment	11	3.205.789.732	3.067.997.417
Land and Premises		16.154.462	16.154.462
Buildings		800.206.756	803.290.494
Machinery And Equipments		2.152.238.638	1.377.020.519
Vehicles		111.977.140	92.149.142
Fixtures and fittings		87.828.979	88.911.083
Leasehold Improvements		84.204	137.295
Construction in Progress		37.299.553	690.334.422
Right of Use Assets	12	3.515.994	19.696.518
Intangible assets and goodwill		363.524.783	283.717.629
Other Rights		107.492.999	139.101.762
Computer Softwares		19.972.702	20.041.765
Capitalized Development Costs		236.059.082	124.574.102
Prepayments		170.680.292	138.411.487
Prepayments to Unrelated Parties	10	170.680.292	138.411.487
Deferred Tax Asset	17	0	49.228.301
Total non-current assets		**4.233.731.888**	**3.989.540.697**
Total assets		**9.619.391.849**	**9.890.145.873**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		84.987.721	153.802.157
Current Borrowings From Unrelated Parties		84.987.721	153.802.157
Bank Loans	5	84.987.721	153.802.157
Current Portion of Non-current Borrowings		141.280.721	146.236.738
Current Portion of Non-current Borrowings from Unrelated Parties		141.280.721	146.236.738
Bank Loans	5	141.280.721	146.236.738
Other Financial Liabilities		4.751.344	19.141.585
Other Miscellaneous Financial Liabilities	5	4.751.344	19.141.585
Trade Payables		1.419.360.140	1.645.587.294
Trade Payables to Related Parties	27	220.362.136	145.902.877
Trade Payables to Unrelated Parties	6	1.198.998.004	1.499.684.417
Employee Benefit Obligations	15	101.946.391	103.818.358
Deferred Income Other Than Contract Liabilities		933.575.549	974.804.388

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	3.300.099.488
Cost of sales	22	-7.211.521.734	-7.800.471.394	-2.588.413.863	-3.247.221.158
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.012.904.473	825.461.304	349.476.862	52.878.330
GROSS PROFIT (LOSS)		1.012.904.473	825.461.304	349.476.862	52.878.330
General Administrative Expenses	23	-170.651.915	-153.895.235	-54.472.130	-49.650.422
Marketing Expenses	23	-348.429.357	-328.434.694	-101.667.702	-111.581.819
Research and development expense	23	-62.714.769	-67.009.493	-19.303.622	-23.995.664
Other Income from Operating Activities	24	210.518.171	251.039.024	43.121.723	59.860.608
Other Expenses from Operating Activities	24	-351.358.821	-363.720.198	-72.027.258	-107.104.080
PROFIT (LOSS) FROM OPERATING ACTIVITIES		290.267.782	163.440.708	145.127.873	-179.593.047
Investment Activity Income	26	455.873.365	303.612.381	132.857.467	238.313.145
Investment Activity Expenses	26	-4.888.762	0	-4.888.762	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	7	-1.418.590	-148.194	1.794.764	404.626
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		739.833.795	466.904.895	274.891.342	59.124.724
Finance income	25	13.843.393	122.604.092	7.629.299	36.140.461
Finance costs	25	-188.845.908	-315.222.898	-58.096.330	-98.564.895
Gains (losses) on net monetary position	26	-448.957.613	-435.753.066	-270.983.172	-288.340.276
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.873.667	-161.466.977	-46.558.861	-291.639.986
Tax (Expense) Income, Continuing Operations		-79.161.411	-13.059.204	34.444.185	-8.524.171
Current Period Tax (Expense) Income	16	-18.038.779	-20.248.083	-2.773.890	-2.058.284
Deferred Tax (Expense) Income	20	-61.122.632	7.188.879	37.218.075	-6.465.887
PROFIT (LOSS) FROM CONTINUING OPERATIONS		36.712.256	-174.526.181	-12.114.676	-300.164.157
PROFIT (LOSS)		36.712.256	-174.526.181	-12.114.676	-300.164.157
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		36.712.256	-174.526.181	-12.114.676	-300.164.157
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	-1,00000000
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	-37.154.713
Gains (Losses) on Remeasurements of Defined Benefit Plans		465.620	-55.142.398	-9.492.804	-49.539.618
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	12.384.905
Taxes Relating to Remeasurements of Defined Benefit Plans		-116.405	13.785.600	2.373.201	12.384.905
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**349.215**	**-41.356.798**	**-7.119.603**	**-37.154.713**
TOTAL COMPREHENSIVE INCOME (LOSS)		**37.061.471**	**-215.882.979**	**-19.234.279**	**-337.318.870**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		37.061.471	-215.882.979	-19.234.279	-337.318.870

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	-174.526.181
Profit (Loss) from Continuing Operations		36.712.256	-174.526.181
Adjustments to Reconcile Profit (Loss)		**-446.688.951**	**-121.943.466**
Adjustments for depreciation and amortisation expense	11-12-13	150.119.957	108.599.186
Adjustments for Impairment Loss (Reversal of Impairment Loss)	23	631.054	-902.985
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		631.054	-902.985
Adjustments for provisions	23	5.292.998	30.300.983
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.524.850	36.655.882
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-429.754	255.704
Adjustments for (Reversal of) General Provisions		-2.802.098	-6.610.603
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	665.121
Adjustments Related to Gain and Losses on Net Monetary Position	26	-822.627.395	-270.304.925
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	-17.276.271
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		93.188.895	193.225.390
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	28.094.470	-14.180.912
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	5.872.740
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		28.094.470	-20.053.652
Adjustments for Decrease (Increase) in Contract Assets		-58.937.058	265.864.685
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts	8	-58.937.058	265.864.685
Adjustments for decrease (increase) in inventories	9	-51.981.985	10.763.730
Decrease (Increase) in Prepaid Expenses	10	-327.687.008	-295.328.996
Adjustments for increase (decrease) in trade accounts payable	6	-226.227.154	104.803.644
Increase (Decrease) in Trade Accounts Payables to Related Parties		74.459.259	-83.788.661
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-300.686.413	188.592.305
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	106.987
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-41.228.839	80.108.382
Other Adjustments for Other Increase (Decrease) in Working Capital	6	-1.327.372	72.303
Decrease (Increase) in Other Assets Related with Operations		-1.327.372	72.303
Cash Flows from (used in) Operations		**-371.797.985**	**-1.755.135.426**
Income taxes refund (paid)	14	72.642.399	-63.460.126
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**304.401.100**	**-37.539.711**
Proceeds from sales of property, plant, equipment and intangible assets	11	27.060.117	733.117
Proceeds from sales of property, plant and equipment		27.060.117	733.117

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	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2024 - 30.09.2024	**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													
	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													
	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	5.990.836.482		5.990.836.482
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		300.500.000	933.732.370	2.364.087.713	-8.754.097			109.825.304	2.509.605.587	279.727.832	6.488.724.709		6.488.724.709
	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									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													

Current Period 01.01.2025 - 30.09.2025	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**	**933.732.370**	**2.364.087.713**	**-8.404.882**			**109.825.304**	**2.789.333.419**	**36.712.256**	**6.525.786.180**		**6.525.786.180**