Date and time of publication on KAP: 30.10.2025 20:52:43
https://www.kap.org.tr/en/Bildirim/1509557

KAMUYU AYDINLATMA PLATFORMU

FLAP KONGRE TOPLANTI HİZMETLERİ OTOMOTİV VE TURİZM 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]	16.028.204	24.700.276
Trade Receivables	[8]	10.552.215	50.891.349
Trade Receivables Due From Unrelated Parties		10.552.215	50.891.349
Other Receivables	[11]		129.012
Other Receivables Due From Unrelated Parties			129.012
Inventories	[9]	70.340.402	48.094.975
Prepayments	[14]	159.159.999	79.382.486
Prepayments to Unrelated Parties		159.159.999	79.382.486
Current Tax Assets	[16]	189.022	25.473
Other current assets	[17]	13.740.408	237.694
Other Current Assets Due From Unrelated Parties		13.740.408	237.694
SUB-TOTAL		**270.010.250**	**203.461.265**
Total current assets		**270.010.250**	**203.461.265**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	[5]	4.880.208	4.880.208
Other Receivables	[11]	366.892	631.912
Other Receivables Due From Unrelated Parties		366.892	631.912
Investments accounted for using equity method	[3]	244.976.960	220.928.929
Investment property	[12]	455.907.507	455.907.507
Property, plant and equipment	[13]	108.935.592	108.707.068
Land and Premises		61.786.615	61.786.615
Buildings		41.191.077	41.191.077
Machinery And Equipments		317.970	413.360
Fixtures and fittings		5.547.819	5.160.137
Leasehold Improvements		92.111	155.879
Prepayments		830.604	
Prepayments to Unrelated Parties		830.604	
Deferred Tax Asset	[16]	36.081.144	32.141.123
Total non-current assets		**851.978.907**	**823.196.747**
Total assets		**1.121.989.157**	**1.026.658.012**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	17.605.000	
Current Borrowings From Unrelated Parties		17.605.000	
Bank Loans		17.605.000	
Current Portion of Non-current Borrowings	[6]	352.077	2.439.348
Current Portion of Non-current Borrowings from Unrelated Parties		352.077	2.439.348
Bank Loans		352.077	2.439.348
Other Financial Liabilities	[7]	2.898.872	1.864.421
Other Miscellaneous Financial Liabilities		2.898.872	1.864.421
Trade Payables	[8]	13.584.189	35.312.825
Trade Payables to Unrelated Parties		13.584.189	35.312.825
Employee Benefit Obligations	[10]	3.818.370	2.995.809
Other Payables	[11]		130
Other Payables to Unrelated Parties			130
Deferred Income Other Than Contract Liabilities	[14]	108.109.164	6.272.284
Deferred Income Other Than Contract Liabilities from Unrelated Parties		108.109.164	6.272.284
Current provisions	[15]	442.090	728.263
Current provisions for employee benefits		442.090	728.263
Other Current Liabilities	[17]	2.209.170	5.115.193
Other Current Liabilities to Unrelated Parties		2.209.170	5.115.193
SUB-TOTAL		**149.018.932**	**54.728.273**
Total current liabilities		**149.018.932**	**54.728.273**
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]		252.529

Long Term Borrowings From Unrelated Parties			252.529
Bank Loans			252.529
Deferred Income Other Than Contract Liabilities		516.197	
Deferred Income Other Than Contract Liabilities from Unrelated Parties		516.197	
Non-current provisions	[15]	6.955.711	7.163.200
Non-current provisions for employee benefits		6.955.711	7.163.200
Total non-current liabilities		**7.471.908**	**7.415.729**
Total liabilities		**156.490.840**	**62.144.002**
EQUITY			
Equity attributable to owners of parent		965.498.317	964.514.010
Issued capital	[19]	93.750.000	93.750.000
Inflation Adjustments on Capital	[19]	539.812.630	539.812.630
Share Premium (Discount)	[20]	125.766.636	125.766.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	22.699.117	21.552.383
Gains (Losses) on Revaluation and Remeasurement		13.891.887	12.985.129
Increases (Decreases) on Revaluation of Property, Plant and Equipment		18.528.584	18.528.584
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.636.697	-5.543.455
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		8.807.230	8.567.254
Restricted Reserves Appropriated From Profits	[22]	55.151.514	54.821.228
Legal Reserves		67.791.041	67.460.755
Other Restricted Profit Reserves		-12.639.527	-12.639.527
Prior Years' Profits or Losses	[23]	121.981.805	215.400.003
Current Period Net Profit Or Loss		6.336.615	-86.588.870
Total equity		**965.498.317**	**964.514.010**
Total Liabilities and Equity		**1.121.989.157**	**1.026.658.012**

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	[24]	162.252.281	175.646.078	20.402.753	33.300.606
Cost of sales	[24]	-131.419.381	-156.232.739	-21.589.998	-22.911.202
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		30.832.900	19.413.339	-1.187.245	10.389.404
GROSS PROFIT (LOSS)		30.832.900	19.413.339	-1.187.245	10.389.404
General Administrative Expenses	[25]	-50.445.864	-51.615.532	-16.049.434	-14.726.461
Marketing Expenses	[26]	-6.535.111	-5.146.013	-2.264.617	-1.160.363
Other Income from Operating Activities	[27]	4.184.088	13.926.594	1.097.094	2.018.426
Other Expenses from Operating Activities	[27]	-5.636.726	-2.006.233	-899.589	9.668
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-27.600.713	-25.427.845	-19.303.791	-3.469.326
Investment Activity Income	[28]	1.447.642	3.922.256	320.434	899.371
Investment Activity Expenses	[28]	-70		5	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[3]	23.808.054	-20.874.159	12.035.014	3.927.378
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.345.087	-42.379.748	-6.948.338	1.357.423
Finance income	[29]	1.742.857	8.292.551	342.081	1.898.181
Finance costs	[29]	-1.055.514	-5.989.814	-795.854	-1.486.891
Gains (losses) on net monetary position		3.865.323	-33.733.193	-193.201	-5.925.070
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.207.579	-73.810.204	-7.595.312	-4.156.357
Tax (Expense) Income, Continuing Operations	[15]	4.129.036	-27.364.685	163.078	-11.122.116
Deferred Tax (Expense) Income		4.129.036	-27.364.685	163.078	-11.122.116
PROFIT (LOSS) FROM CONTINUING OPERATIONS		6.336.615	-101.174.889	-7.432.234	-15.278.473
PROFIT (LOSS)		6.336.615	-101.174.889	-7.432.234	-15.278.473
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		6.336.615	-101.174.889	-7.432.234	-15.278.473
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	[15,21]	1.146.734	-5.814.379	-1.777.236	-4.569.197
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.209.011	-1.707.299	-1.720.044	-1.812.107
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		239.976	-4.772.532	-487.203	-3.380.102
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		239.976	-4.772.532	-487.203	-3.380.102
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-302.253	665.452	430.011	623.012
Deferred Tax (Expense) Income		-302.253	665.452	430.011	623.012
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**1.146.734**	**-5.814.379**	**-1.777.236**	**-4.569.197**
TOTAL COMPREHENSIVE INCOME (LOSS)		**7.483.349**	**-106.989.268**	**-9.209.470**	**-19.847.670**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		7.483.349	-106.989.268	-9.209.470	-19.847.670

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		**-13.766.333**	**20.944.935**
Profit (Loss)		6.336.615	-101.174.889
Profit (Loss) from Continuing Operations		6.336.615	-101.174.889
Adjustments to Reconcile Profit (Loss)		**-23.468.832**	**91.133.666**
Adjustments for depreciation and amortisation expense	[13]	1.371.315	2.134.253
Adjustments for provisions		2.167.616	-16.644.684
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[15]	2.167.616	-75.171
Adjustments for (Reversal of) General Provisions	[8,11,27]	0	-16.569.513
Adjustments for Interest (Income) Expenses	[27,29]	929.327	-363.040
Adjustments for Interest Income			0
Adjustments for interest expense		929.327	-363.040
Adjustments for fair value losses (gains)		0	59.204.956
Adjustments for Fair Value Losses (Gains) of Financial Assets	[5]		59.204.956
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-23.808.054	20.874.159
Adjustments for undistributed profits of associates	[3]	-23.808.054	20.874.159
Adjustments for Tax (Income) Expenses	[16]	-4.129.036	25.928.022
Changes in Working Capital		**1.584.303**	**13.721.552**
Adjustments for decrease (increase) in trade accounts receivable	[8]	41.664.060	74.108.654
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		41.664.060	74.108.654
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[11]	-13.272.229	-3.998.356
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-13.272.229	-3.998.356
Adjustments for decrease (increase) in inventories	[9]	-22.245.427	-38.978.373
Decrease (Increase) in Prepaid Expenses		-80.608.117	-82.260.301
Adjustments for increase (decrease) in trade accounts payable	[8]	-21.728.636	-8.530.000
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-21.728.636	-8.530.000
Adjustments for increase (decrease) in other operating payables	[11]	97.774.652	73.379.928
Increase (Decrease) in Other Operating Payables to Related Parties		0	1.146.903
Increase (Decrease) in Other Operating Payables to Unrelated Parties		97.774.652	72.233.025
Cash Flows from (used in) Operations		**-15.547.914**	**3.680.329**
Dividends paid		-6.499.042	-8.193.515
Inflation Effect On Operating Activities		8.280.623	25.458.121
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.599.839**	**-3.681.304**
Purchase of Property, Plant, Equipment and Intangible Assets	[13]	-1.599.839	-3.280.154
Purchase of property, plant and equipment		-1.599.839	-3.280.154
Cash Outflows from Acquition of Investment Property	[12]	0	-401.150
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**16.299.649**	**-27.921.717**
Proceeds from borrowings		20.000.000	-1.543.675
Proceeds from Loans	[6]	20.000.000	-3.058.503
Proceeds from Other Financial Borrowings	[7]		1.514.828
Repayments of borrowings	[6]	-3.700.351	-26.378.042
Loan Repayments		-3.700.351	-26.378.042
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		933.477	-10.658.086
Net increase (decrease) in cash and cash equivalents		933.477	-10.658.086
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	**19.692.543**	**60.004.180**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.597.816	-25.458.121
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**16.028.204**	**23.887.973**

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]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss				
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	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		**93.750.000**	**912.889.924**	**125.766.636**	**25.187.678**	**-3.867.823**	**10.924.824**	**32.244.679**				**54.821.228**	**-375.967.990**	**226.484.214**	**-149.483.776**	**1.069.988.691**		**1.069.988.691**
	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			-373.077.294										599.561.508	-226.484.214	373.077.294	0		0
	Total Comprehensive Income (Loss)						-1.280.473	-4.533.905	-5.814.378						-101.174.889	-101.174.889	-106.989.267		-106.989.267
	Profit (loss)														-101.174.889	-101.174.889	-101.174.889		-101.174.889
	Other Comprehensive Income (Loss)						-1.280.473	-4.533.905	-5.814.378								-5.814.378		-5.814.378
	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																		
	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													-8.193.516		-8.193.516	-8.193.516		-8.193.516
	Equity at end of period		**93.750.000**	**539.812.630**	**125.766.636**	**25.187.678**	**-5.148.297**	**6.390.919**	**26.430.300**				**54.821.228**	**215.400.002**	**-101.174.889**	**114.225.113**	**954.805.907**		**954.805.907**
	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period		**93.750.000**	**539.812.630**	**125.766.636**	**18.528.584**	**-5.543.455**	**8.567.254**	**21.552.383**				**54.821.228**	**215.400.003**	**-86.588.870**	**128.811.133**	**964.514.010**		**964.514.010**
	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												330.286	-86.919.156	86.588.870	-330.286	0		0
	Total Comprehensive Income (Loss)						906.758	239.976	1.146.734						6.336.615	6.336.615	7.483.349		7.483.349
	Profit (loss)						906.758	239.976	1.146.734						6.336.615	6.336.615	7.483.349		7.483.349
	Other Comprehensive Income (Loss)																		
	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												-6.499.042		-6.499.042	-6.499.042		-6.499.042
	Equity at end of period		**93.750.000**	**539.812.630**	**125.766.636**	**18.528.584**	**-4.636.697**	**8.807.230**	**22.699.117**			**55.151.514**	**121.981.805**	**6.336.615**	**128.318.420**	**965.498.317**		**965.498.317**