

KAMUYU AYDINLATMA PLATFORMU

ONUR YÜKSEK TEKNOLOJİ A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

	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	4	430.781.831	437.895.49
Financial Investments	5	17.732.779	22.832.33
Trade Receivables	7	45.191.204	78.016.43
Other Receivables	8	260.729	820.36
Contract Assets	9	460.289.533	623.123.64 71.133.12
Inventories Prepayments	11	82.273.729 268.555.863	4.740.04
Current Tax Assets	12	269.189	162.68
Other current assets	14	10.084.581	7.368.50
SUB-TOTAL SUB-TOTAL		1.315.439.438	1.246.092.62
Total current assets		1.315.439.438	1.246.092.62
NON-CURRENT ASSETS			
Financial Investments	5	1.491.967	1.491.96
Other Receivables	8	126.997	170.30
Investment property	18	93.169.474	93.169.47
Property, plant and equipment	15	1.223.419.568	1.234.664.75
Right of Use Assets	17	19.002.585	8.981.17
Intangible assets and goodwill	16	641.575.440	524.341.78
Current Tax Assets, Non-current	12	2.502.241	1.380.17
Total posets		1.981.288.272	1.864.199.62
Total assets		3.296.727.710	3.110.292.25
IABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	8.746.338	5.139.47
Current Portion of Non-current Borrowings	6	54.864.151	44.200.99
Trade Payables	7	179.286.729	28.094.95
Employee Benefit Obligations	13	28.152.019	7.938.78
Contract Liabilities	9	4.784.939	2.175.76
Deferred Income Other Than Contract Liabilities	11	0	878.00
Current tax liabilities, current Current provisions	21	15.027.212	779.89 12.688.23
Current provisions for employee benefits	19	14.822.972	9.497.23
Other current provisions	22	204.240	3.191.00
Other Current Liabilities	14	7.703.719	7.415.02
SUB-TOTAL		298.565.107	109.311.11
Total current liabilities		298.565.107	109.311.11
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	60.239.297	73.888.60
Trade Payables	7	254.225	318.87
Other Payables	8	1.041.695	1.212.43
Other Payables to Related Parties		107.981	218.37
Other Payables to Unrelated parties		933.714	994.06
Non-current provisions	19	18.689.962	13.180.80
Non-current provisions for employee benefits		18.689.962	13.180.80
Deferred Tax Liabilities	21	323.964.137	331.406.78
Total non-current liabilities		404.189.316	420.007.49
Total liabilities		702.754.423	529.318.61
EQUITY			
Equity attributable to owners of parent	20	2.593.973.287	2.580.973.64
Issued capital		62.830.000	62.830.00
Inflation Adjustments on Capital Share Premium (Discount)		218.045.432	218.045.43
Share Premium (Discount) Other Accumulated Comprehensive Income (Loss)		918.232.785	918.232.78
that will not be Reclassified in Profit or Loss		466.946.265	466.156.24
Restricted Reserves Appropriated From Profits		44.044.767	41.048.56
Prior Years' Profits or Losses		871.664.413	796.122.16
Current Period Net Profit Or Loss		12.209.625	78.538.45

Total equity	2.593.973.287	2.580.973.640
Total Liabilities and Equity	3.296.727.710	3.110.292.253



Profit or loss [abstract]

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23	749.529.214	633.175.121	290.057.999	230.785.306
Cost of sales	23	-539.886.769	-326.627.464	-322.629.467	-149.066.155
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		209.642.445	306.547.657	-32.571.468	81.719.151
GROSS PROFIT (LOSS)		209.642.445	306.547.657	-32.571.468	81.719.15
General Administrative Expenses	24	-106.386.178	-125.941.712	-49.133.830	-43.892.165
Marketing Expenses	24	-6.731.141	-7.165.608	-3.394.869	-8.981
Other Income from Operating Activities	25	90.361.422	115.464.299	4.871.741	44.146.043
Other Expenses from Operating Activities	25	-75.768.513	-86.288.049	-56.593.563	-43.495
PROFIT (LOSS) FROM OPERATING ACTIVITIES		111.118.035	202.616.587	-136.821.989	81.920.553
Investment Activity Income	27	163.977.962	121.514.151	56.262.684	76.353.462
Investment Activity Expenses	27	-1.538.208	-196.893	-27.800	-196.893
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		273.557.789	323.933.845	-80.587.105	158.077.122
Finance income	26	1.350.185	4.387.064	76.767	921.996
Finance costs	26	-35.547.174	-90.412.217	-11.726.011	-8.430.657
Gains (losses) on net monetary position	30	-234.816.649	-126.698.834	-30.697.431	-101.930.180
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.544.151	111.209.858	-122.933.780	48.638.281
Tax (Expense) Income, Continuing Operations		7.665.474	-68.418.245	76.184.603	-34.141.993
Deferred Tax (Expense) Income	21	7.665.474	-68.418.245	76.184.603	-34.141.993
PROFIT (LOSS) FROM CONTINUING OPERATIONS		12.209.625	42.791.613	-46.749.177	14.496.288
PROFIT (LOSS)		12.209.625	42.791.613	-46.749.177	14.496.288
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	(
Owners of Parent		12.209.625	42.791.613	-46.749.177	14.496.288
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

				Current Period 3	Previous Period	
	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Months 01.07.2025 - 30.09.2025	3 Months 01.07.2024 - 30.09.2024	
Statement of Other Comprehensive Income						
PROFIT (LOSS)		12.209.625	42.791.613	-46.749.177	14.496.28	
OTHER COMPREHENSIVE INCOME						
Other Comprehensive Income that will not be Reclassified to Profit or Loss	20	790.022	13.807.242	-3.472.707	-1.421.82	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		790.022	13.807.242	-3.472.707	-1.421.82	
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	12.003.083	0		
Taxes Relating to Remeasurements of Defined Benefit Plans		790.022	1.804.159	-3.472.707	-1.421.82	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		790.022	13.807.242	-3.472.707	-1.421.82	
TOTAL COMPREHENSIVE INCOME (LOSS)		12.999.647	56.598.855	-50.221.884	13.074.45	
Total Comprehensive Income Attributable to						
Non-controlling Interests		0	0	0		
Owners of Parent		12.999.647	56.598.855	-50.221.884	13.074.45	



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		152.551.028	-31.002.54
Profit (Loss)		12.209.625	42.791.61
Profit (Loss) from Continuing Operations		12.209.625	42.791.61
Adjustments to Reconcile Profit (Loss)		46.223.264	-19.350.55
Adjustments for depreciation and amortisation expense	23-24	39.438.574	41.803.39
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	1.315.887	-4.390.29
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		1.315.887	-4.390.29
Adjustments for provisions		7.110.088	9.625.03
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	10.222.502	7.373.59
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-2.986.760	2.562.75
Adjustments for (Reversal of) General Provisions		-125.654	-311.30
Adjustments for Interest (Income) Expenses	27	13.213.959	49.700.13
Adjustments for Interest Income	27	-5.407.929	-12.452.77
Adjustments for interest expense	26	18.621.888	62.152.90
Adjustments for Tax (Income) Expenses Adjustments for losses (gains) on disposal of non-current assets	27	-7.665.474 -366.281	-716.94
Adjustments Related to Gain and Losses on Net Monetary Position		-6.823.489	-115.371.88
Changes in Working Capital		99.542.255	-54.846.73
Decrease (Increase) in Financial Investments	5	5.099.554	7.468.03
Adjustments for decrease (increase) in trade accounts receivable	7	32.950.884	169.242.87
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		751.876	36.339.56
Adjustments for Decrease (Increase) in Contract Assets		165.443.290	-219.465.11
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts	9	165.443.290	-219.465.11
Adjustments for decrease (increase) in inventories	10	-11.140.604	2.975.38
Decrease (Increase) in Prepaid Expenses	11	-263.815.820	2.273.14
Adjustments for increase (decrease) in trade accounts payable	7	151.127.130	-56.341.17
Increase (Decrease) in Employee Benefit Liabilities		20.213.238	5.060.67
Adjustments for increase (decrease) in other operating payables		0	-36
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-878.007	-2.377.96
Other Adjustments for Other Increase (Decrease) in Working Capital		-209.286	-21.79
Decrease (Increase) in Other Assets Related with Operations		-148.940	155.30
Increase (Decrease) in Other Payables Related with Operations		-60.346	-177.09
Cash Flows from (used in) Operations		157.975.144	-31.405.67
Payments Related with Provisions for Employee Benefits		-960.571	-432.91
Income taxes refund (paid)		-4.463.545	836.04
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-140.582.520	-76.989.03
Purchase of Property, Plant, Equipment and Intangible Assets	15	-145.990.449	-89.441.80
Purchase of property, plant and equipment		-22.569.448 -123.421.001	-88.536.47
Purchase of intangible assets Interest received	16	5.407.929	-905.33 12.452.77
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-19.082.169	646.670.01
Proceeds from Capital Advances		0	931.062.78
Proceeds from borrowings		37.000.000	156.666.55
Proceeds from Loans	6	37.000.000	156.666.55
Repayments of borrowings		-37.460.281	-378.906.41
Loan Repayments	6	-37.460.281	-378.906.41
Interest paid		-18.621.888	-62.152.90
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-7.113.661	538.678.43

Net increase (decrease) in cash and cash equivalents	-7.113.661	538.678.436
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	349.116.584	3.438.571
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	88.778.908	2.788.464
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	430.781.831	544.905.471



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

IL

										Equity							
								Equity attributable to own	ers of parent l	[member]							
		Footnote Reference				Other Accumulated Comprehensive	ncome That Will Not Be	e Reclassified In Profit Or Loss		Other Accumulated Comprehensive	Income That Will Be Reclassified In Profit Or Loss			Retained Earning	5	Non-controlling intercepts [members	orl
			Issued Capital	al Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revalu	nation and Remeasurer	nent [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Pro		or Years' Profits or Losses	let Profit or Loss	Non-controlling interests [member]	
						Increases (Decreases) on Revaluation of Property, Plant and E	quipment Gains	(Losses) on Remeasurements of Defined Benefit Plans									
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		50.000.000	211.942.798	В		450.115.618	597.687	450.713.305				41.048.569	643.226.694	152.895.472 1.549	.826.838	1.549.826.83
	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 Total Comprehensive Income (Loss)						12 002 092	1 904 150	12 907 242					152.895.472		0	E6 E08 6
	Profit (loss)						12.003.083	1.804.159	13.807.242					152.895.472	-110.103.859 56 42.791.613 42		56.598.8 42.791.6
	Other Comprehensive Income (Loss)						12.003.083	1.804.159	13.807.242							3.807.242	13.807.24
	Issue of equity		12.830.000	00 6.102.634	4 918.232.786										937	7.165.420	937.165.4
	Capital Advance																
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control																
	Advance Dividend Payments																
us Period - 30.09.2024	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						400 222		40.5							250.440	
	Equity at end of period Statement of changes in equity [abstract]		62.830.000	218.045.432	918.232.786		462.118.701	2.401.846	464.520.547				41.048.569	796.122.166	42.791.613 2.543	.591.113	2.543.591.
	Statement of changes in equity [line items]																
	Equity at beginning of period		62.830.000	00 218.045.432	2 918.232.785		468.120.240	-1.963.997	466.156.243				41.048.569	796.122.161	78.538.450 2.580	J.973.640	2.580.973.
	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												2.996.198	75.542.252	-78.538.450	0	
	Total Comprehensive Income (Loss)							790.022	790.022				2.996.198	75.542.252	-66.328.825 12	999.647	12.999.6
	Profit (loss)														12.209.625 12		12.209.62
	Other Comprehensive Income (Loss)							790.022	790.022							790.022	790.0
	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 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 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

468.120.240

-1.173.975 466.946.265

871.664.413 12.209.625 2.593.973.287

2.593.973.287

Increase (decrease) through other changes, equity

Equity at end of period