



KAMUYU AYDINLATMA PLATFORMU

ALTIN YUNUS ÇEŞME TURİSTİK TESİSLER A.Ş.
Financial Report
Unconsolidated
2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		4.140.281	2.201.826
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		2.035.088	1.031.157
Trade Receivables Due From Related Parties	3	74.350	89.604
Trade Receivables Due From Unrelated Parties		1.960.738	941.553
Receivables From Financial Sector Operations		0	0
Other Receivables		87.851	85.134
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		87.851	85.134
Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories		334.170	532.311
Prepayments	6	364.442	754.735
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		364.442	754.735
Current Tax Assets	13	27.816	36.718
Other current assets		480.766	170.303
Other Current Assets Due From Unrelated Parties		480.766	170.303
SUB-TOTAL		7.470.414	4.812.184
Total current assets		7.470.414	4.812.184
NON-CURRENT ASSETS			
Financial Investments		231.505	241.966
Financial Assets Available-for-Sale		231.505	241.966
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		0	0
Contract Assets		0	0
Financial Assets regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Property, plant and equipment	4	260.513.906	264.411.464
Land and Premises		160.274.821	158.794.821
Land Improvements		11.075.489	11.601.723
Buildings		85.060.320	89.328.461
Machinery And Equipments		998.379	996.653
Vehicles		210.344	263.541
Fixtures and fittings		2.894.553	3.426.265
Right of Use Assets	4	10.862.725	9.500.073
Intangible assets and goodwill		596.491	614.651
Other intangible assets		596.491	614.651
Prepayments	6	1.055.724	2.456.171
Prepayments to Unrelated Parties		1.055.724	2.456.171
Other Non-current Assets		0	0
Total non-current assets		273.260.351	277.224.325
Total assets		280.730.765	282.036.509
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings	5	3.398.015	2.566.865

Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		3,398.015	2,566.865
Bank Loans		3,257.782	2,377.507
Lease Liabilities		140.233	189.358
Other Financial Liabilities		0	0
Trade Payables		6,813.638	3,389.449
Trade Payables to Related Parties	3	814.407	511.703
Trade Payables to Unrelated Parties		5,999.231	2,877.746
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations		341.159	164.079
Other Payables		203.288	205.824
Other Payables to Unrelated Parties		203.288	205.824
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		1,659.150	780.521
Deferred Income Other Than Contract Liabilities from Unrelated Parties	6	1,659.150	780.521
Current provisions		2,113.238	1,907.105
Other current provisions	16	2,113.238	1,907.105
Other Current Liabilities		0	0
SUB-TOTAL		14,528.488	9,013.843
Total current liabilities		14,528.488	9,013.843
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	15,096.121	15,555.973
Long Term Borrowings From Related Parties			0
Long Term Borrowings From Unrelated Parties		15,096.121	15,555.973
Bank Loans		4,734.207	6,198.237
Lease Liabilities		10,361.914	9,357.736
Other Financial Liabilities			0
Trade Payables			0
Payables on Financial Sector Operations			0
Other Payables			0
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Non-current provisions		1,879.382	1,444.797
Non-current provisions for employee benefits		1,879.382	1,444.797
Deferred Tax Liabilities	13	30,596.832	31,441.230
Other non-current liabilities			0
Total non-current liabilities		47,572.335	48,442.000
Total liabilities		62,100.823	57,455.843
EQUITY			
Equity attributable to owners of parent		218,629.942	224,580.666
Issued capital	7	25,000.000	25,000.000
Inflation Adjustments on Capital	7	7,916.580	7,916.580
Share Premium (Discount)	7	142.500	142.500
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		202,796.476	206,049.469
Gains (Losses) on Revaluation and Remeasurement		202,796.476	206,049.469
Increases (Decreases) on Revaluation of Property, Plant and Equipment	4	203,992.300	207,134.511
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1,367.440	-1,244.786
Other Revaluation Increases (Decreases)		171.616	159.744
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			0
Gains (Losses) on Hedge			0
Gains (Losses) on Revaluation and Reclassification			0
Restricted Reserves Appropriated From Profits		123.920	123.920
Legal Reserves		123.920	123.920
Prior Years' Profits or Losses		-11,509.592	-17,420.247
Current Period Net Profit Or Loss		-5,839.942	2,768.444
Total equity		218,629.942	224,580.666
Total Liabilities and Equity		280,730.765	282,036.509

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	8	20.120.038	42.238.779	15.206.384	26.310.484
Cost of sales	8	-16.044.523	-23.329.956	-8.117.643	-10.245.143
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.075.515	18.908.823	7.088.741	16.065.341
Revenue from Finance Sector Operations		0	0		0
Cost of Finance Sector Operations		0	0		0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		4.075.515	18.908.823	7.088.741	16.065.341
General Administrative Expenses	9	-7.193.182	-7.110.000	-2.714.895	-2.479.960
Marketing Expenses	9	-860.140	-1.327.082	-505.189	-546.801
Other Income from Operating Activities	10	189.748	226.353	28.954	27.120
Other Expenses from Operating Activities	10	-333.539	-334.554	-309.681	-77.579
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-4.121.598	10.363.540	3.587.930	12.988.121
Investment Activity Income	11	17.147	53.102	828	14.493
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-4.104.451	10.416.642	3.588.758	13.002.614
Finance income	12	264.669	278.135	122.783	170.410
Finance costs	12	-2.816.862	-4.485.192	-968.382	-1.475.097
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-6.656.644	6.209.585	2.743.159	11.697.927
Tax (Expense) Income, Continuing Operations		816.702	96.430	225.352	-78.030
Deferred Tax (Expense) Income	13	816.702	96.430	225.352	-78.030
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.839.942	6.306.015	2.968.511	11.619.897
PROFIT (LOSS)		-5.839.942	6.306.015	2.968.511	11.619.897
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-5.839.942	6.306.015	2.968.511	11.619.897
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		-110.782	-191.656	35.421	36.970
Gains (Losses) on Remeasurements of Defined Benefit Plans		-153.317	-239.570	44.276	46.213
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		14.839	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		14.839			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		27.696	47.914	-8.855	-9.243
Taxes Relating to Remeasurements of Defined Benefit Plans		30.663	47.914	-8.855	-9.243
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-2.967			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0		0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0

Change in Value of Forward Elements of Forward Contracts		0	0		0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		0
OTHER COMPREHENSIVE INCOME (LOSS)		-110.782	-191.656	35.421	36.970
TOTAL COMPREHENSIVE INCOME (LOSS)		-5.950.724	6.114.359	3.003.932	11.656.867
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-5.950.724	6.114.359	3.003.932	11.656.867

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-5.839.942	6.306.015
Profit (Loss) from Continuing Operations		-5.839.942	6.306.015
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		6.528.629	4.028.341
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.662	28.004
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		4.662	28.004
Adjustments for provisions		555.946	1.236.012
Adjustments for (Reversal of) Provisions Related with Employee Benefits		349.813	311.861
Adjustments for (Reversal of) Other Provisions	16	206.133	924.151
Adjustments for Dividend (Income) Expenses		-16.319	
Adjustments for Interest (Income) Expenses		2.120.700	3.400.146
Adjustments for Interest Income	12	-187.189	-156.595
Adjustments for interest expense	12	2.307.889	3.556.741
Adjustments for unrealised foreign exchange losses (gains)			-46.888
Adjustments for fair value losses (gains)			0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	13	-816.702	-96.430
Adjustments for losses (gains) on disposal of non-current assets		-828	-39.730
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	11	-828	-39.730
Other adjustments to reconcile profit (loss)		-103.315	
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-1.008.592	-3.677.912
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3	15.254	-75.717
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.023.846	-3.602.195
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-304.291	137.025
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-304.291	137.025
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories		198.141	-177.544
Decrease (Increase) in Prepaid Expenses		1.790.740	212.075
Adjustments for increase (decrease) in trade accounts payable		4.907.355	1.077.920
Increase (Decrease) in Trade Accounts Payables to Related Parties		302.704	-616.076
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		4.604.651	1.693.996
Increase (Decrease) in Employee Benefit Liabilities		177.080	123.189
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-540.990	-386.868
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-540.990	-386.868
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		878.629	-170.093
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-68.544	-246.578
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		25.306	
Proceeds from sales of property, plant, equipment and intangible assets		11.884	41.696

Proceeds from sales of property, plant and equipment		11.884	41.696
Purchase of Property, Plant, Equipment and Intangible Assets		-2.241.421	-5.183.181
Purchase of property, plant and equipment		-2.235.611	-4.593.358
Purchase of intangible assets		-5.810	-589.823
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
Dividends received	11	16.319	13.372
Interest received		187.189	156.859
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-4.625.852	-3.318.851
Proceeds from Issuing Shares or Other Equity Instruments			8.243.260
Proceeds from issuing shares	7		8.243.260
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings		1.500.000	10.500.000
Proceeds from Loans		1.500.000	10.500.000
Repayments of borrowings		-2.334.797	-11.287.200
Loan Repayments		-2.334.797	-11.287.200
Decrease in Other Payables to Related Parties			-6.020.060
Payments of Lease Liabilities		-1.483.166	-1.369.393
Interest paid		-2.307.889	-3.385.458
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.835.784	3.416.579
Effect of exchange rate changes on cash and cash equivalents		102.671	46.886
Net increase (decrease) in cash and cash equivalents		1.938.455	3.463.465
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.201.826	1.375.908
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4.140.281	4.839.373

Statement of changes in equity [abstract]

Presentation Currency TL
Nature of Financial Statements Unconsolidated

Footnote Reference	Equity														Non-controlling interests [member]				
	Equity attributable to owners of parent [member]													Restricted Reserves Appropriated From Profits [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			Retained Earnings								
				Gains/Losses on Revaluation and Remeasurement [member]			Other Reserves Of Other Gains (Losses)	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	Other Revaluation Increases (Decreases)	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income																
Statement of changes in equity [abstract]																			
Statement of changes in equity [line items]																			
Equity at beginning of period	16.756.740	7.916.580	119.489	141.801.299	-995.733	140.805.566	90.036	140.895.602					123.920	-19.977.307	492.607	19.484.700	146.327.631	146.327.631	
Adjustments Related to Accounting Policy Changes						0		0											0
Adjustments Related to Required Changes in Accounting Policies						0		0											0
Adjustments Related to Voluntary Changes in Accounting Policies																			0
Adjustments Related to Errors																			0
Other Restatements																			0
Restated Balances																			0
Transfers				-1.548.463		-1.548.463		-1.548.463							2.041.070	-492.607	1.548.463	0	0
Total Comprehensive Income (Loss)						-191.656		-191.656	0	-191.656									6.114.359
Profit (loss)										0									6.306.015
Other Comprehensive Income (Loss)						-191.656		-191.656		-191.656									-191.656
Issue of equity	8.243.260		23.011																8.266.271
Capital Decrease																			0
Capital Advance																			0
Effect of Merger or Liquidation or Division																			0
Effects of Business Combinations Under Common Control																			0
Advance Dividend Payments																			0
Dividends Paid																			0
Decrease through Other Distributions to Owners																			0
Increase (Decrease) through Treasury Share Transactions																			0
Increase (Decrease) through Share-Based Payment Transactions																			0
Acquisition or Disposal of a Subsidiary																			0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																			0
Transactions with noncontrolling shareholders																			0
Increase through Other Contributions by Owners																			0
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																			0
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																			0
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																			0
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																			0
Increase (decrease) through other changes, equity																			0
Equity at end of period	25.000.000	7.916.580	142.500	140.252.636	-1.187.389	0	139.065.447	90.036	139.155.483				123.920	-17.936.237	6.306.015	11.630.222	160.708.261	160.708.261	
Statement of changes in equity [abstract]																			
Statement of changes in equity [line items]																			
Equity at beginning of period	25.000.000	7.916.580	142.500	207.134.511	-1.244.786	205.889.725	159.744	206.049.469					123.920	-17.420.247	2.768.444	14.651.803	224.580.666	224.580.666	
Adjustments Related to Accounting Policy Changes						0		0											0
Adjustments Related to Required Changes in Accounting Policies						0		0											0
Adjustments Related to Voluntary Changes in Accounting Policies																			0
Adjustments Related to Errors																			0
Other Restatements																			0
Restated Balances																			0
Transfers				-3.142.211		-3.142.211		-3.142.211											0
Total Comprehensive Income (Loss)						-122.654		-122.654	11.872	-110.782					5.910.655	-2.768.444	3.142.211	0	
Profit (loss)										0									-5.950.724
Other Comprehensive Income (Loss)						-122.654		-122.654	11.872	-110.782					-5.839.942	-5.839.942	-5.839.942		
Issue of equity																			-5.839.942
Capital Decrease																			0
Capital Advance																			0
Effect of Merger or Liquidation or Division																			0
Effects of Business Combinations Under Common Control																			0
Advance Dividend Payments																			0
Dividends Paid																			0

Previous Period
01.01.2019 - 30.09.2019

Current Period

01.01.2020 - 30.09.2020

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

25,000,000

7,916,580

142,500

203,992,300

-1,367,440

0 202,624,860

171,616 202,796,476

0

123,920

-11,509,592

-5,839,942

17,349,534

- 218,629,942

218,629,942