



KAMUYU AYDINLATMA PLATFORMU

ALTIN YUNUS ÇEŞME TURİSTİK TESİSLER A.Ş.
Financial Report
Unconsolidated
2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		15.384.049	1.190.493
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		5.202.629	219.548
Trade Receivables Due From Related Parties	3	197.944	38.533
Trade Receivables Due From Unrelated Parties		5.004.685	181.015
Receivables From Financial Sector Operations		0	0
Other Receivables		5.171.618	88.517
Other Receivables Due From Related Parties		5.089.729	0
Other Receivables Due From Unrelated Parties		81.889	88.517
Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories		701.772	186.500
Prepayments	6	440.881	82.561
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		440.881	82.561
Deferred Insurance Acquisition Costs			0
Current Tax Assets	13	28.781	30.146
Other current assets		1.931.635	671.502
Other Current Assets Due From Unrelated Parties		1.931.635	671.502
SUB-TOTAL		28.861.365	2.469.267
Total current assets		28.861.365	2.469.267
NON-CURRENT ASSETS			
Financial Investments		295.628	295.628
Financial Assets Available-for-Sale		295.628	295.628
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	256.329.475	258.543.002
Land and Premises		160.274.821	160.274.821
Land Improvements		10.544.729	10.900.092
Buildings		79.438.895	83.615.856
Machinery And Equipments		1.597.771	967.395
Vehicles		141.582	194.740
Fixtures and fittings		4.331.677	2.590.098
Right of Use Assets	4	10.571.818	10.422.597
Intangible assets and goodwill		1.260.927	592.024
Other intangible assets		1.260.927	592.024
Prepayments	6	1.350.951	1.037.659
Prepayments to Unrelated Parties		1.350.951	1.037.659
Other Non-current Assets		0	0
Total non-current assets		269.808.799	270.890.910
Total assets		298.670.164	273.360.177
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	0	1.400.000
Current Borrowings From Related Parties		0	0
Bank Loans		0	

Current Borrowings From Unrelated Parties		0	1,400.000
Bank Loans			1,400.000
Current Portion of Non-current Borrowings		5,014.973	3,635.616
Current Portion of Non-current Borrowings from Related Parties			0
Current Portion of Non-current Borrowings from Unrelated Parties		5,014.973	3,635.616
Bank Loans	5	4,052.969	3,509.669
Lease Liabilities		962.004	125.947
Other Financial Liabilities		0	0
Trade Payables		8,260.597	3,808.562
Trade Payables to Related Parties	3	1,202.839	325.487
Trade Payables to Unrelated Parties		7,057.758	3,483.075
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations		424.867	111.080
Other Payables		342.266	88.078
Other Payables to Unrelated Parties		342.266	88.078
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		1,286.770	455.308
Deferred Income Other Than Contract Liabilities from Unrelated Parties	6	1,286.770	455.308
Current provisions		4,233.933	2,162.260
Other current provisions	16	4,233.933	2,162.260
Other Current Liabilities		0	0
SUB-TOTAL		19,563.406	11,660.904
Total current liabilities		19,563.406	11,660.904
NON-CURRENT LIABILITIES			
Long Term Borrowings		13,253.411	15,136.152
Long Term Borrowings From Related Parties			0
Long Term Borrowings From Unrelated Parties		13,253.411	15,136.152
Bank Loans	5	2,647.619	4,774.238
Lease Liabilities		10,605.792	10,361.914
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		2,481.361	2,418.652
Non-current provisions for employee benefits		2,481.361	2,418.652
Deferred Tax Liabilities	13	29,246.441	30,274.613
Other non-current liabilities			0
Total non-current liabilities		44,981.213	47,829.417
Total liabilities		64,544.619	59,490.321
EQUITY			
Equity attributable to owners of parent		234,125.545	213,869.856
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		198,033.157	201,416.730
Gains (Losses) on Revaluation and Remeasurement		198,033.157	201,416.730
Increases (Decreases) on Revaluation of Property, Plant and Equipment	4	199,802.837	202,944.935
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1,992.595	-1,751.120
Other Revaluation Increases (Decreases)		222.915	222.915
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		-17,587.776	-10,462.227
Current Period Net Profit Or Loss		20,497.164	-10,267.647
Total equity		234,125.545	213,869.856
Total Liabilities and Equity		298,670.164	273,360.177

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	8	54.902.507	20.120.038	45.721.054	15.206.384
Cost of sales	8	-23.074.404	-16.044.523	-14.336.101	-8.117.643
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.828.103	4.075.515	31.384.953	7.088.741
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)		31.828.103	4.075.515	31.384.953	7.088.741
General Administrative Expenses	9	-8.626.045	-7.193.182	-3.242.054	-2.714.895
Marketing Expenses	9	-1.192.943	-860.140	-667.538	-505.189
Other Income from Operating Activities	10	256.727	189.748	207.984	28.954
Other Expenses from Operating Activities	10	-146.717	-333.539	-47.187	-309.681
PROFIT (LOSS) FROM OPERATING ACTIVITIES		22.119.125	-4.121.598	27.636.158	3.587.930
Investment Activity Income	11	31.021	17.147	11.440	828
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		22.150.146	-4.104.451	27.647.598	3.588.758
Finance income	12	710.034	264.669	500.611	122.783
Finance costs	12	-3.330.818	-2.816.862	-1.195.731	-968.382
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		19.529.362	-6.656.644	26.952.478	2.743.159
Tax (Expense) Income, Continuing Operations		967.802	816.702	266.685	225.352
Deferred Tax (Expense) Income	13	967.802	816.702	266.685	225.352
PROFIT (LOSS) FROM CONTINUING OPERATIONS		20.497.164	-5.839.942	27.219.163	2.968.511
PROFIT (LOSS)		20.497.164	-5.839.942	27.219.163	2.968.511
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		20.497.164	-5.839.942	27.219.163	2.968.511
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
- Sürdürülen Faaliyetlerden Nominal değeri 1 Kr Olan 100 Adet Pay Başına Kazanç/Kayıp	14	0,98000000	-0,28000000	1,31000000	0,14000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-241.475	-110.782	-61.493	35.421
Gains (Losses) on Remeasurements of Defined Benefit Plans		-301.844	-153.317	-76.866	44.276
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	14.839		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		60.369	27.696	15.373	-8.855
Taxes Relating to Remeasurements of Defined Benefit Plans		60.369	30.663	15.373	-8.855
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)		-241.475	-110.782	-61.493	35.421
TOTAL COMPREHENSIVE INCOME (LOSS)		20.255.689	-5.950.724	27.157.670	3.003.932
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		0
Owners of Parent		20.255.689	-5.950.724	27.157.670	3.003.932

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		20.497.164	-5.839.942
Profit (Loss) from Continuing Operations		20.497.164	-5.839.942
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		6.432.287	6.528.629
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-21.266	4.662
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-21.266	4.662
Adjustments for provisions		2.471.316	555.946
Adjustments for (Reversal of) Provisions Related with Employee Benefits		399.643	349.813
Adjustments for (Reversal of) Other Provisions		2.071.673	206.133
Adjustments for Dividend (Income) Expenses		-19.221	-16.319
Adjustments for Interest (Income) Expenses		1.920.549	2.120.700
Adjustments for Interest Income	12	-581.321	-187.189
Adjustments for interest expense	12	2.501.870	2.307.889
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	-967.802	-816.702
Adjustments for losses (gains) on disposal of non-current assets	11	-11.800	-828
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-11.800	-828
Other adjustments to reconcile profit (loss)		-154.847	-103.315
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-4.961.815	-1.008.592
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3	-159.411	15.254
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-4.802.404	-1.023.846
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.252.141	-304.291
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.252.141	-304.291
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories		-515.272	198.141
Decrease (Increase) in Prepaid Expenses		175.887	1.790.740
Adjustments for increase (decrease) in trade accounts payable		6.135.008	4.907.355
Increase (Decrease) in Trade Accounts Payables to Related Parties		877.352	302.704
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		5.257.656	4.604.651
Increase (Decrease) in Employee Benefit Liabilities		313.785	177.080
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-1.281.408	-540.990
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.281.408	-540.990
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		831.463	878.629
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-638.777	-68.544
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		93.051	11.884
Proceeds from sales of property, plant and equipment		93.051	11.884

Purchase of Property, Plant, Equipment and Intangible Assets		-4.728.507	-2.241.421
Purchase of property, plant and equipment		-4.039.174	-2.235.611
Purchase of intangible assets		-689.333	-5.810
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	19.221	16.319
Interest received		582.340	187.189
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-10.879.485	-4.625.852
Proceeds from Issuing Shares or Other Equity Instruments			0
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
Proceeds from Loans			1.500.000
Repayments of borrowings		-3.130.697	-2.334.797
Loan Repayments		-3.130.697	-2.334.797
Payments of Lease Liabilities		-1.682.973	-1.483.166
Interest paid		-976.086	-2.307.889
Other inflows (outflows) of cash		-5.089.729	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		14.039.730	1.835.784
Effect of exchange rate changes on cash and cash equivalents		153.826	102.671
Net increase (decrease) in cash and cash equivalents		14.193.556	1.938.455
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.190.493	2.201.826
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		15.384.049	4.140.281

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]			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)	Other Reserves Of Other Gains (Losses)	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	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						5.910.655	-2.768.444	3.142.211	0		0
Total Comprehensive Income (Loss)						-122.654		-122.654	11.872	-110.782					-5.839.942	-5.839.942	-5.950.724		-5.950.724
Profit (loss)								0							-5.839.942	-5.839.942	-5.839.942		-5.839.942
Other Comprehensive Income (Loss)						-122.654		-122.654	11.872	-110.782						0	-110.782		-110.782
Issue of equity																	0		0
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	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
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	202.944.935	-1.751.120	222.915	201.416.730	201.416.730					123.920	-10.462.227	-10.267.647	20.729.874	213.869.856	213.869.856	
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				-3.142.098		-3.142.098		-3.142.098											0
Total Comprehensive Income (Loss)						-241.475		-241.475							20.497.164	20.497.164	20.255.689		20.255.689
Profit (loss)								0							20.497.164	20.497.164	20.497.164		20.497.164
Other Comprehensive Income (Loss)						-241.475		-241.475								0	-241.475		-241.475
Issue of equity																	0		0
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
01.01.2020 - 30.09.2020

