Date and time of publication on KAP: 05.05.2022 18:48:52
https://www.kap.org.tr/en/Bildirim/1026856

KAMUYU AYDINLATMA PLATFORMU

ALTIN YUNUS ÇEŞME TURİSTİK TESİSLER A.Ş.
Financial Report
Unconsolidated
2022 - 1. 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 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		11.021.031	11.813.351
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		2.410.018	2.123.736
Trade Receivables Due From Related Parties	3	40.707	44.400
Trade Receivables Due From Unrelated Parties		2.369.311	2.079.336
Receivables From Financial Sector Operations		0	0
Other Receivables		2.098.802	1.903.585
Other Receivables Due From Related Parties		2.017.038	1.818.134
Other Receivables Due From Unrelated Parties		81.764	85.451
Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories		618.699	841.721
Prepayments	6	648.271	310.232
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		648.271	310.232
Current Tax Assets		2.643.397	2.623.871
Other current assets		2.875.501	2.658.966
Other Current Assets Due From Unrelated Parties		2.875.501	2.658.966
SUB-TOTAL		**22.315.719**	**22.275.462**
Total current assets		**22.315.719**	**22.275.462**
NON-CURRENT ASSETS			
Financial Investments		42.287	465.290
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		42.287	465.290
Financial Assets Measured At Fair Value Through Other Comprehensive Income		42.287	465.290
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.a	616.030.495	618.426.005
Land and Premises		391.964.821	391.964.821
Land Improvements		22.698.287	23.089.595
Buildings		194.448.888	196.448.058
Machinery And Equipments		1.721.621	1.697.171
Vehicles		105.348	123.213
Fixtures and fittings		4.931.069	5.103.147
Construction in Progress		160.461	
Right of Use Assets	4.b	10.786.193	11.413.577
Intangible assets and goodwill		1.200.915	1.266.190
Other intangible assets		1.200.915	1.266.190
Prepayments	6	1.025.219	1.025.218
Prepayments to Unrelated Parties		1.025.219	1.025.218
Other Non-current Assets		0	0
Total non-current assets		**629.085.109**	**632.596.280**
Total assets		**651.400.828**	**654.871.742**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	0	0
Current Borrowings From Related Parties		0	0

Bank Loans		0	0
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		3.500.722	3.502.726
Current Portion of Non-current Borrowings from Related Parties			0
Current Portion of Non-current Borrowings from Unrelated Parties		3.500.722	3.502.726
Bank Loans	5	2.991.338	2.944.860
Lease Liabilities		509.384	557.866
Other Financial Liabilities		0	0
Trade Payables		5.521.543	7.033.918
Trade Payables to Related Parties	3	858.385	937.278
Trade Payables to Unrelated Parties		4.663.158	6.096.640
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations		369.848	283.373
Other Payables		373.274	863.238
Other Payables to Unrelated Parties		373.274	863.238
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		13.745.488	5.110.049
Deferred Income Other Than Contract Liabilities from Unrelated Parties	6	13.745.488	5.110.049
Current provisions		3.374.884	3.151.896
Other current provisions	15	3.374.884	3.151.896
Other Current Liabilities		0	0
SUB-TOTAL		**26.885.759**	**19.945.200**
Total current liabilities		**26.885.759**	**19.945.200**
NON-CURRENT LIABILITIES			
Long Term Borrowings		12.968.910	13.008.584
Long Term Borrowings From Related Parties			0
Long Term Borrowings From Unrelated Parties		12.968.910	13.008.584
Bank Loans	5	1.742.857	1.876.191
Lease Liabilities		11.226.053	11.132.393
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		2.991.877	2.407.159
Non-current provisions for employee benefits		2.991.877	2.407.159
Deferred Tax Liabilities	12	73.609.846	73.350.496
Other non-current liabilities			0
Total non-current liabilities		**89.570.633**	**88.766.239**
Total liabilities		**116.456.392**	**108.711.439**
EQUITY			
Equity attributable to owners of parent		534.944.436	546.160.303
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		510.518.592	513.398.057
Gains (Losses) on Revaluation and Remeasurement		510.518.592	513.398.057
Increases (Decreases) on Revaluation of Property, Plant and Equipment	4	512.916.984	515.088.525
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.398.392	-2.049.113
Other Revaluation Increases (Decreases)			358.645
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		1.750.787	-16.540.413
Current Period Net Profit Or Loss		-10.507.943	16.119.659
Total equity		**534.944.436**	**546.160.303**
Total Liabilities and Equity		**651.400.828**	**654.871.742**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	8	3.237.636	724.761
Cost of sales	8	-8.408.003	-2.326.425
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-5.170.367	-1.601.664
Revenue from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
GROSS PROFIT (LOSS)		-5.170.367	-1.601.664
General Administrative Expenses	9	-4.508.801	-2.291.887
Marketing Expenses	9	-310.127	-159.589
Other Income from Operating Activities	10	514.695	32.629
Other Expenses from Operating Activities	10	-188.547	-14.957
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-9.663.147	-4.035.468
Investment Activity Income			19.221
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-9.663.147	-4.016.247
Finance income	11	507.857	89.246
Finance costs	11	-921.383	-1.029.432
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.076.673	-4.956.433
Tax (Expense) Income, Continuing Operations		-431.270	228.222
Deferred Tax (Expense) Income	12	-431.270	228.222
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.507.943	-4.728.211
PROFIT (LOSS)		-10.507.943	-4.728.211
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-10.507.943	-4.728.211
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 Kayıp	13	-0,42500000	-0,22930000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-707.924	21.221
Gains (Losses) on Remeasurements of Defined Benefit Plans		-436.599	26.526
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-443.245	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		-443.245	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		171.920	-5.305
Taxes Relating to Remeasurements of Defined Benefit Plans		87.320	-5.305
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		84.600	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0

Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0
Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		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
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-707.924**	**21.221**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-11.215.867**	**-4.706.990**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-11.215.867	-4.706.990

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**886.806**	**5.648.821**
Profit (Loss)		-10.507.943	-4.728.211
Profit (Loss) from Continuing Operations		-10.507.943	-4.728.211
Adjustments to Reconcile Profit (Loss)		**4.644.899**	**3.186.001**
Adjustments for depreciation and amortisation expense		3.510.426	2.154.986
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.764	-22.521
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		4.764	-22.521
Adjustments for provisions		394.100	474.584
Adjustments for (Reversal of) Provisions Related with Employee Benefits		171.112	129.832
Adjustments for (Reversal of) Other Provisions		222.988	344.752
Adjustments for Dividend (Income) Expenses			-19.221
Adjustments for Interest (Income) Expenses		363.689	833.969
Adjustments for Interest Income	11	-400.346	-80.118
Adjustments for interest expense	11	764.035	914.087
Adjustments for Tax (Income) Expenses		431.270	-228.222
Other adjustments to reconcile profit (loss)		-59.350	-7.574
Changes in Working Capital		**6.772.844**	**7.252.158**
Adjustments for decrease (increase) in trade accounts receivable		-291.046	-838.648
Decrease (Increase) in Trade Accounts Receivables from Related Parties		3.693	-16.217
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-294.739	-822.431
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-232.374	-57.870
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-232.374	-57.870
Adjustments for decrease (increase) in inventories		223.022	-168.252
Decrease (Increase) in Prepaid Expenses		240.522	283.271
Adjustments for increase (decrease) in trade accounts payable		-958.844	1.978.167
Increase (Decrease) in Trade Accounts Payables to Related Parties	3	-78.893	148.087
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-879.951	1.830.080
Increase (Decrease) in Employee Benefit Liabilities		86.475	53.943
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-930.350	-268.833
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-930.350	-268.833
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		8.635.439	6.270.380
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**909.800**	**5.709.948**
Payments Related with Provisions for Employee Benefits		-22.994	-61.127
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-608.843**	**-1.505.430**
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		58.699	
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-988.945	-1.604.769
Purchase of property, plant and equipment	4	-981.495	-1.556.245
Purchase of intangible assets		-7.450	-48.524
Dividends received			19.221
Interest received		321.403	80.118
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.129.633**	**-1.772.679**
Proceeds from borrowings			0
Repayments of borrowings		-200.000	-900.000

Loan Repayments			-200.000	-900.000
Payments of Lease Liabilities			-553.531	-517.710
Interest paid			-177.198	-354.969
Other inflows (outflows) of cash			-198.904	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-851.670	2.370.712
Effect of exchange rate changes on cash and cash equivalents			59.350	7.574
Net increase (decrease) in cash and cash equivalents			-792.320	2.378.286
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			**11.813.351**	**1.190.493**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			**11.021.031**	**3.568.779**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Previous Period 01.01.2021 - 31.03.2021

	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]				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		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					-1.047.368			-1.047.368		-1.047.368				-9.220.279	10.267.647	1.047.368	0		0
Total Comprehensive Income (Loss)						21.221		21.221		21.221					-4.728.211	-4.728.211	-4.706.990		-4.706.990
Profit (loss)										0					-4.728.211	-4.728.211	-4.728.211		-4.728.211
Other Comprehensive Income (Loss)						21.221		21.221		21.221						0	21.221		21.221
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	201.897.567	-1.729.899	222.915	200.390.583	0	200.390.583		0	123.920	-19.682.506	-4.728.211	-24.410.717	209.162.866		209.162.866
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	515.088.525	-2.049.113	358.645	513.398.057		513.398.057			123.920	-16.540.413	16.119.659	-420.754	546.160.303		546.160.303
Adjustments Related to Accounting Policy Changes								0		0									
Adjustments Related to Required Changes in Accounting Policies								0		0									
Adjustments Related to Voluntary Changes in Accounting Policies																			
Adjustments Related to Errors																			
Other Restatements																			
Restated Balances																			
Transfers					-2.171.541			-2.171.541		-2.171.541				18.291.200	-16.119.659	2.171.541	0		0
Total Comprehensive Income (Loss)						-349.279	-358.645	-707.924		-707.924					-10.507.943	-10.507.943	-11.215.867		-11.215.867
Profit (loss)										0					-10.507.943	-10.507.943	-10.507.943		-10.507.943
Other Comprehensive Income (Loss)						-349.279	-358.645	-707.924		-707.924						0	-707.924		-707.924
Issue of equity																	0		
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																				
01.01.2022 - 31.03.2022	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		25.000.000	7.916.580	142.500	512.916.984	-2.398.392	0	510.518.592	0	510.518.592		0	123.920	1.750.787	-10.507.943	-8.757.156	534.944.436		534.944.436