Date and time of publication on KAP: 28.04.2022 19:27:34
https://www.kap.org.tr/en/Bildirim/1025121

KAMUYU AYDINLATMA PLATFORMU

YÜNSA YÜNLÜ SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2022 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	134.921.935	21.809.211
Financial Investments	5	5.933.496	
Trade Receivables	7	144.405.180	100.853.547
Trade Receivables Due From Unrelated Parties	7	144.405.180	100.853.547
Other Receivables	8	2.448.645	1.251.212
Other Receivables Due From Unrelated Parties	8	2.448.645	1.251.212
Inventories	9	197.483.264	150.811.947
Prepayments	10	10.027.968	8.903.939
Other current assets	17	10.046.716	8.326.936
Other Current Assets Due From Unrelated Parties	17	10.046.716	8.326.936
SUB-TOTAL		**505.267.204**	**291.956.792**
Total current assets		**505.267.204**	**291.956.792**
NON-CURRENT ASSETS			
Property, plant and equipment	11	46.512.154	48.278.171
Right of Use Assets	11.1	4.428.723	4.406.233
Intangible assets and goodwill	11.2	23.209.504	22.899.523
Prepayments	10	40.935	24.940
Prepayments to Unrelated Parties	10	40.935	24.940
Deferred Tax Asset	24	24.623.499	24.290.759
Total non-current assets		**98.814.815**	**99.899.626**
Total assets		**604.082.019**	**391.856.418**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	167.153.469	115.922.267
Current Borrowings From Related Parties	6		20.248.722
Bank Loans	6.13		11.991.532
Other short-term borrowings	6		8.257.190
Current Borrowings From Unrelated Parties		167.153.469	95.673.545
Bank Loans	13	156.483.405	93.715.278
Lease Liabilities	13	2.210.890	1.958.267
Other short-term borrowings	13	8.459.174	
Trade Payables	7	124.244.826	83.611.010
Trade Payables to Unrelated Parties	7	124.244.826	83.611.010
Employee Benefit Obligations	16	9.820.323	6.719.393
Deferred Income Other Than Contract Liabilities	8	17.819.559	12.180.577
Deferred Income Other Than Contract Liabilities From Related Parties	8	17.819.559	12.180.577
Current tax liabilities, current	24	14.568.615	3.047.274
Current provisions	17	11.553.927	7.017.691
Current provisions for employee benefits	17	9.547.458	5.040.464
Other current provisions	17	2.006.469	1.977.227
Other Current Liabilities		857.301	356.821
Other Current Liabilities to Unrelated Parties		857.301	356.821
SUB-TOTAL		**346.018.020**	**228.855.033**
Total current liabilities		**346.018.020**	**228.855.033**
NON-CURRENT LIABILITIES			
Long Term Borrowings		69.229.039	33.298.627
Long Term Borrowings From Related Parties	6		21.543.904
Bank Loans	6		2.085.674
Other Long-term borrowings	6		19.458.230
Long Term Borrowings From Unrelated Parties	13	69.229.039	11.754.723
Bank Loans	13	49.657.847	9.249.930
Lease Liabilities	13	2.320.730	
Other long-term borrowings	13	17.250.462	2.504.793
Non-current provisions	16	39.467.806	29.312.812
Non-current provisions for employee benefits	16	39.467.806	29.312.812
Total non-current liabilities		**108.696.845**	**62.611.439**
Total liabilities		**454.714.865**	**291.466.472**

EQUITY			
Equity attributable to owners of parent		149.367.154	100.389.946
Issued capital	18	29.160.000	29.160.000
Inflation Adjustments on Capital	18	30.657.866	30.657.866
Share Premium (Discount)		92.957	92.957
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	-18.977.025	-12.175.329
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	18	10.094.015	9.152.935
Exchange Differences on Translation	18	10.094.015	9.152.935
Restricted Reserves Appropriated From Profits	18	16.326.616	16.326.616
Prior Years' Profits or Losses		27.174.901	777.450
Current Period Net Profit Or Loss	25	54.837.824	26.397.451
Total equity		**149.367.154**	**100.389.946**
Total Liabilities and Equity		**604.082.019**	**391.856.418**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	19	225.705.050	51.932.022
Cost of sales	19	-129.098.949	-49.354.962
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		96.606.101	2.577.060
GROSS PROFIT (LOSS)		96.606.101	2.577.060
General Administrative Expenses	20	-6.572.893	-2.983.978
Marketing Expenses	20	-13.017.757	-4.604.062
Research and development expense	20	-1.107.000	-602.771
Other Income from Operating Activities	21	9.644.870	5.009.409
Other Expenses from Operating Activities	21	-9.463.509	-5.742.366
Other gains (losses)		403.361	-326.505
PROFIT (LOSS) FROM OPERATING ACTIVITIES		76.493.173	-6.673.213
Investment Activity Income	21	40.853	1.313.305
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		76.534.026	-5.359.908
Finance costs	23	-5.693.933	-2.422.125
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		70.840.093	-7.782.033
Tax (Expense) Income, Continuing Operations		-16.002.269	1.489.070
Current Period Tax (Expense) Income	24	-14.634.584	
Deferred Tax (Expense) Income	24	-1.367.685	1.489.070
PROFIT (LOSS) FROM CONTINUING OPERATIONS		54.837.824	-6.292.963
PROFIT (LOSS)		54.837.824	-6.292.963
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		54.837.824	-6.292.963
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Other Comprehensive Income			
PROFIT (LOSS)		54.837.824	-6.292.963
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-6.801.696**	**-669.301**
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-8.502.121	-869.222
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	24	1.700.425	199.921
Deferred Tax (Expense) Income	24	1.700.425	199.921
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**941.080**	**633.714**
Exchange Differences on Translation	18	941.080	633.714
Gains (Losses) on Exchange Differences on Translation	18	941.080	633.714
OTHER COMPREHENSIVE INCOME (LOSS)		**-5.860.616**	**-35.587**
TOTAL COMPREHENSIVE INCOME (LOSS)		**48.977.208**	**-6.328.550**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		48.977.208	-6.328.550

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**38.667.847**	**-846.215**
Profit (Loss)	25	54.837.824	-6.292.963
Adjustments to Reconcile Profit (Loss)		**31.308.978**	**7.492.004**
Adjustments for depreciation and amortisation expense	22	4.071.489	3.697.991
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-126.331	1.069.253
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-403.361	326.504
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	277.030	742.749
Adjustments for provisions		6.611.270	2.684.743
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16, 17	6.582.028	2.287.102
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	29.242	397.641
Adjustments for Dividend (Income) Expenses	23	-963.839	-540.588
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	23	2.871.063	2.260.185
Adjustments for Interest (Income) Expenses		0	0
Adjustments for unrealised foreign exchange losses (gains)		3.545.980	678.810
Adjustments for Tax (Income) Expenses	24	16.141.086	-1.489.070
Other adjustments for non-cash items	11.1, 11.2	487.555	213.980
Adjustments for losses (gains) on disposal of non-current assets	21		-1.313.305
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	21		-1.313.305
Other adjustments to reconcile profit (loss)		-1.329.295	230.005
Changes in Working Capital		**-44.451.293**	**-1.615.346**
Adjustments for decrease (increase) in trade accounts receivable		-43.901.969	-13.715.340
Adjustments for decrease (increase) in inventories		-47.220.032	12.119.561
Decrease (Increase) in Prepaid Expenses		-1.140.024	57.026
Adjustments for increase (decrease) in trade accounts payable		40.633.816	-1.194.392
Increase (Decrease) in Employee Benefit Liabilities		3.100.930	577.248
Adjustments for increase (decrease) in other operating payables		-2.469.064	1.086.450
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		6.545.050	-545.899
Cash Flows from (used in) Operations		**41.695.509**	**-416.305**
Payments Related with Provisions for Employee Benefits	16	-422.161	-544.764
Income taxes refund (paid)		-3.324.906	-63.634
Other inflows (outflows) of cash	7	719.405	178.488
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-8.204.610**	**-382.571**
Proceeds from sales of property, plant, equipment and intangible assets		0	707.524
Proceeds from sales of property, plant and equipment			707.524
Purchase of Property, Plant, Equipment and Intangible Assets	11	-2.271.114	-1.231.027
Purchase of property, plant and equipment	11	-144.062	-468.807
Purchase of intangible assets	11.2	-2.127.052	-762.220
Proceeds from government grants	12		140.932
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	5	-5.933.496	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**79.983.020**	**-10.110.303**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	
Proceeds from borrowings	13	196.400.170	
Proceeds from Loans	13	196.400.170	
Repayments of borrowings	13	-116.180.174	-8.701.007
Loan Repayments	13	-116.180.174	-8.701.007
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	13	-1.200.815	-1.949.884

Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	23	963.839	540.588
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		110.446.257	-11.339.089
Effect of exchange rate changes on cash and cash equivalents		2.666.467	3.847.401
Net increase (decrease) in cash and cash equivalents		113.112.724	-7.491.688
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**21.809.211**	**68.708.259**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**134.921.935**	**61.216.571**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Exchange Differences on Translation	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2021 - 31.03.2021	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**29.160.000**	**30.657.866**	**92.957**	**-5.805.532**	**3.858.832**			**28.487.872**	**2.602.356**	**10.013.838**	**99.068.189**	**0**	**99.068.189**
	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									-12.161.256	10.013.838	-10.013.838	-24.000.000		-24.000.000
	Total Comprehensive Income (Loss)					-669.301	633.714					-6.292.963	-6.328.550		-6.328.550
	Profit (loss)											-6.292.963	-6.292.963		-6.292.963
	Other Comprehensive Income (Loss)					-669.301	633.714						-35.587		-35.587
	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										-11.838.744				
	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		**29.160.000**	**30.657.866**	**92.957**	**-6.474.833**	**4.492.546**			**16.326.616**	**777.450**	**-6.292.963**	**68.739.639**	**0**	**68.739.639**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**29.160.000**	**30.657.866**	**92.957**	**-12.175.329**	**9.152.935**			**16.326.616**	**777.450**	**26.397.451**	**100.389.946**		**100.389.946**
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										26.397.451	-26.397.451			0
	Total Comprehensive Income (Loss)					-6.801.696	941.080					54.837.824	48.977.208		48.977.208
	Profit (loss)											54.837.824	54.837.824		54.837.824
	Other Comprehensive Income (Loss)					-6.801.696	941.080						-5.860.616		-5.860.616
	Issue of equity														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														

Current Period															0
01.01.2022 - 31.03.2022	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		**29.160.000**	**30.657.866**	**92.957**	**-18.977.025**	**10.094.015**			**16.326.616**	**27.174.901**	**54.837.824**	**149.367.154**		**149.367.154**