Date and time of publication on KAP: 09.08.2022 20:09:35
https://www.kap.org.tr/en/Bildirim/1053810

KAMUYU AYDINLATMA PLATFORMU

ENERJİSA ENERJİ A.Ş.
Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Interim Condensed Consolidated Financial Statements For the Period Ended 30 June 2022

Independent Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Enerjisa Enerji A.Ş. Genel Kurulu'na

Giriş

1. Enerjisa Enerji A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2022 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

3. Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Çağlar Sürücü, SMMM

Sorumlu Denetçi

İstanbul, 9 Ağustos 2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	23	1.808.097	411.992
Trade Receivables	6	14.121.437	5.572.805
Trade Receivables Due From Related Parties	5	17.533	34.942
Trade Receivables Due From Unrelated Parties		14.103.904	5.537.863
Other Receivables	7	1.643.728	1.193.566
Other Receivables Due From Unrelated Parties		1.643.728	1.193.566
Financial Assets Regarding Service Concession Arrangements	8	3.986.185	3.316.298
Derivative Financial Assets	21	1.357.858	1.548.306
Derivative Financial Assets Held for Hedging		1.357.858	1.548.306
Inventories		1.235.943	447.450
Prepayments		177.763	65.010
Prepayments to Unrelated Parties		177.763	65.010
Current Tax Assets	19	71.517	187.648
Other current assets		500.325	52.554
Other Current Assets Due From Unrelated Parties		500.325	52.554
SUB-TOTAL		**24.902.853**	**12.795.629**
Total current assets		**24.902.853**	**12.795.629**
NON-CURRENT ASSETS			
Trade Receivables	6	120.060	0
Trade Receivables Due From Related Parties	5	21.544	0
Trade Receivables Due From Unrelated Parties		98.516	0
Other Receivables	7	1.832.717	685.077
Other Receivables Due From Unrelated Parties		1.832.717	685.077
Financial Assets regarding Service Concession Arrangements	8	7.719.361	9.537.341
Derivative Financial Assets	21	36.857	62.210
Derivative Financial Assets Held for Hedging	21	36.857	62.210
Property, plant and equipment	10	1.532.641	1.444.088
Right of Use Assets	9	311.797	256.196
Intangible assets and goodwill	11	6.101.933	6.225.435
Prepayments		3.384	3.828
Prepayments to Unrelated Parties		3.384	3.828
Deferred Tax Asset	19	443.619	318.901
Other Non-current Assets		6.924	4.936
Other Non-Current Assets Due From Unrelated Parties		6.924	4.936
Total non-current assets		**18.109.293**	**18.538.012**
Total assets		**43.012.146**	**31.333.641**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	20	9.455.600	1.040.267
Current Portion of Non-current Borrowings	20	5.004.305	5.294.870
Other Financial Liabilities	20	87.702	118.387
Trade Payables	6	6.328.663	3.981.140
Trade Payables to Related Parties	5	1.614.772	87.373
Trade Payables to Unrelated Parties		4.713.891	3.893.767
Employee Benefit Obligations		143.722	81.812
Other Payables	7	4.875.946	2.888.202
Other Payables to Unrelated Parties		4.875.946	2.888.202
Derivative Financial Liabilities	21	37.200	43.717
Derivative Financial Liabilities Held for Hedging	21	37.200	43.717
Deferred Income Other Than Contract Liabilities		14.229	450
Deferred Income Other Than Contract Liabilities from Unrelated Parties		14.229	450
Current tax liabilities, current		233.648	93.155
Current provisions		321.703	369.721
Current provisions for employee benefits		19.008	76.968
Other current provisions		302.695	292.753

Other Current Liabilities		495.781	344.655
Other Current Liabilities to Unrelated Parties		495.781	344.655
SUB-TOTAL		**26.998.499**	**14.256.376**
Total current liabilities		**26.998.499**	**14.256.376**
NON-CURRENT LIABILITIES			
Long Term Borrowings	20	4.443.436	4.381.083
Other Financial Liabilities	20	507.445	457.604
Derivative Financial Liabilities	21	0	2.419
Derivative Financial Liabilities Held for Hedging	21	0	2.419
Deferred Income Other Than Contract Liabilities		41.054	1.062.094
Deferred Income Other Than Contract Liabilities from Unrelated Parties		41.054	1.062.094
Non-current provisions		541.122	315.419
Non-current provisions for employee benefits		541.122	315.419
Deferred Tax Liabilities	19	1.459.038	1.504.908
Other non-current liabilities		2.103	2.716
Other Non-current Liabilities to Unrelated Parties		2.103	2.716
Total non-current liabilities		**6.994.198**	**7.726.243**
Total liabilities		**33.992.697**	**21.982.619**
EQUITY			
Equity attributable to owners of parent		9.019.449	9.351.022
Issued capital	13	1.181.069	1.181.069
Inflation Adjustments on Capital	13	1.775.976	1.954.164
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.464	-3.464
Gains (Losses) on Revaluation and Remeasurement		-3.464	-3.464
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.464	-3.464
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		944.328	986.687
Gains (Losses) on Hedge		944.328	986.687
Gains (Losses) on Cash Flow Hedges		944.328	986.687
Restricted Reserves Appropriated From Profits	13	716.587	394.232
Other equity interest		4.340	4.340
Prior Years' Profits or Losses		3.225.301	2.551.626
Current Period Net Profit Or Loss		1.175.312	2.282.368
Total equity		**9.019.449**	**9.351.022**
Total Liabilities and Equity		**43.012.146**	**31.333.641**

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	14	36.116.998	11.964.852	18.586.468	6.075.987
Cost of sales	15	-29.659.373	-8.510.441	-14.847.603	-4.337.253
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.457.625	3.454.411	3.738.865	1.738.734
GROSS PROFIT (LOSS)		6.457.625	3.454.411	3.738.865	1.738.734
General Administrative Expenses	16	-2.954.372	-1.398.542	-1.634.194	-713.990
Other Income from Operating Activities	17	1.367.856	227.983	791.689	99.890
Other Expenses from Operating Activities	17	-1.748.506	-373.109	-827.815	-153.768
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.122.603	1.910.743	2.068.545	970.866
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.122.603	1.910.743	2.068.545	970.866
Finance income	18	505.016	83.375	389.472	22.685
Finance costs	18	-1.963.395	-707.536	-1.080.413	-372.139
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.664.224	1.286.582	1.377.604	621.412
Tax (Expense) Income, Continuing Operations		-488.912	-316.932	-395.318	-183.746
Current Period Tax (Expense) Income	19	-646.848	-683.999	-294.453	-396.791
Deferred Tax (Expense) Income	19	157.936	367.067	-100.865	213.045
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.175.312	969.650	982.286	437.666
PROFIT (LOSS)		1.175.312	969.650	982.286	437.666
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.175.312	969.650	982.286	437.666
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse başına kazanç (kr)	13	1,00000000	0,82000000	0,83000000	0,37000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Other Comprehensive Income					
PROFIT (LOSS)		1.175.312	969.650	982.286	437.666
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-42.359**	**122.719**	**-29.112**	**-45.352**
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-55.011	163.624	-37.893	-46.464
Gains (Losses) on Cash Flow Hedges		-55.011	163.624	-37.893	-46.464
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss	19	12.652	-40.905	8.781	1.112
OTHER COMPREHENSIVE INCOME (LOSS)		**-42.359**	**122.719**	**-29.112**	**-45.352**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.132.953**	**1.092.369**	**953.174**	**392.314**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.132.953	1.092.369	953.174	392.314

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-1.449.242**	**3.050.475**
Profit (Loss)		1.175.312	969.650
Adjustments to Reconcile Profit (Loss)		**1.876.129**	**412.237**
Adjustments for depreciation and amortisation expense	9, 10, 11	262.955	218.777
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6, 8	483.003	236.742
Adjustments for provisions		261.749	43.926
Adjustments for Interest (Income) Expenses		1.337.102	591.970
Adjustments for Interest Income	18	-505.016	-83.375
Adjustments for interest expense	18	1.842.118	675.345
Adjustments for unrealised foreign exchange losses (gains)		-100.185	49.324
Adjustments for fair value losses (gains)		151.854	-31.029
Adjustments for Tax (Income) Expenses	19	488.912	316.932
Other adjustments to reconcile profit (loss)	23	-1.009.261	-1.014.405
Changes in Working Capital		**-8.325.150**	**-54.598**
Adjustments for decrease (increase) in trade accounts receivable		-9.256.515	-570.774
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.546.241	50.106
Adjustments for decrease (increase) in inventories		-788.494	-112.355
Adjustments for increase (decrease) in trade accounts payable		2.383.766	189.517
Adjustments for increase (decrease) in other operating payables		3.882.334	388.908
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.882.334	388.908
Cash Flows from (used in) Operations		**-5.273.709**	**1.327.289**
Payments Related with Provisions for Employee Benefits		-80.585	-52.250
Income taxes refund (paid)		-385.359	-491.493
Other inflows (outflows) of cash	23	4.290.411	2.266.929
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.129.404**	**-980.052**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	126.108
Purchase of Property, Plant, Equipment and Intangible Assets		-195.294	-63.381
Interest received		34.809	95.063
Other inflows (outflows) of cash	23	-1.968.919	-1.137.842
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**4.974.751**	**-2.279.068**
Proceeds from borrowings		34.469.469	1.867.009
Repayments of borrowings		-26.976.795	-2.075.664
Payments of Lease Liabilities		-95.971	-64.164
Dividends Paid		-1.464.526	-1.133.826
Interest paid		-1.110.679	-872.423
Interest Received		153.253	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.396.105	-208.645
Net increase (decrease) in cash and cash equivalents		1.396.105	-208.645
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	23	**411.992**	**588.571**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.808.097**	**379.926**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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]	Other equity interest [member]	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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans	Cash Flow Hedges								
Previous Period 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.181.069**	**2.416.412**	**-3.464**	**-62.487**		**485.378**	**4.340**	**2.044.375**	**1.087.683**	**7.153.306**		**7.153.306**
	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			-462.248				208.285		1.341.646	-1.087.683	0		0
	Total Comprehensive Income (Loss)					122.719					969.650	1.092.369		1.092.369
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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									-1.133.826		-1.133.826		-1.133.826
	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		**1.181.069**	**1.954.164**	**-3.464**	**60.232**		**693.663**	**4.340**	**2.252.195**	**969.650**	**7.111.849**		**7.111.849**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.181.069**	**1.954.164**	**-3.464**	**986.687**		**394.232**	**4.340**	**2.551.626**	**2.282.368**	**9.351.022**		**9.351.022**
	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			-178.188				322.355		2.138.201	-2.282.368	0		0
	Total Comprehensive Income (Loss)					-42.359					1.175.312	1.132.953		1.132.953
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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													

Current Period										-1.464.526		-1.464.526		-1.464.526
01.01.2022 - 30.06.2022	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		**1.181.069**	**1.775.976**	**-3.464**	**944.328**		**716.587**	**4.340**	**3.225.301**	**1.175.312**	**9.019.449**		**9.019.449**