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KAMUYU AYDINLATMA PLATFORMU

ENERJİSA ENERJİ A.Ş.
Financial Report
Consolidated
2023 - 1. 3 Monthly Notification

General Information About Financial Statements

Interim Condensed Consolidated Financial Statements For the Period Ended 31 March 2023

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	23	9.996.382	8.370.987
Trade Receivables	6	6.481.751	5.687.530
Trade Receivables Due From Related Parties	5	45.382	37.211
Trade Receivables Due From Unrelated Parties		6.436.369	5.650.319
Other Receivables	7	2.780.568	1.862.308
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		2.780.568	1.862.308
Financial Assets Regarding Service Concession Arrangements	8	4.935.309	3.342.405
Derivative Financial Assets		215.778	234.604
Derivative Financial Assets Held for Hedging	21	215.778	234.604
Inventories		2.051.735	1.562.338
Prepayments		788.845	419.238
Prepayments to Unrelated Parties		788.845	419.238
Current Tax Assets	19	194.567	442.940
Other current assets		671.053	68.061
Other Current Assets Due From Unrelated Parties		671.053	68.061
SUB-TOTAL		**28.115.988**	**21.990.411**
Total current assets		**28.115.988**	**21.990.411**
NON-CURRENT ASSETS			
Trade Receivables	6	112.555	109.078
Trade Receivables Due From Related Parties	5	21.713	23.753
Trade Receivables Due From Unrelated Parties		90.842	85.325
Other Receivables		3.724.154	4.776.922
Other Receivables Due From Unrelated Parties	7	3.724.154	4.776.922
Financial Assets regarding Service Concession Arrangements	8	10.436.923	11.790.168
Derivative Financial Assets	21	8.103	11.646
Derivative Financial Assets Held for Hedging		8.103	11.646
Property, plant and equipment	10	1.858.897	1.634.005
Right of Use Assets	9	354.545	387.317
Intangible assets and goodwill	11	6.035.142	6.097.098
Prepayments		382.600	15.327
Prepayments to Unrelated Parties		382.600	15.327
Deferred Tax Asset	19	13.162.985	12.371.412
Other Non-current Assets		5.362	5.213
Other Non-Current Assets Due From Unrelated Parties		5.362	5.213
Total non-current assets		**36.081.266**	**37.198.186**
Total assets		**64.197.254**	**59.188.597**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	20	5.441.377	8.181.288
Current Portion of Non-current Borrowings	20	6.956.776	6.990.064
Other Financial Liabilities	20	87.615	82.688
Trade Payables	6	10.859.304	6.772.301
Trade Payables to Related Parties	5	271.257	310.732
Trade Payables to Unrelated Parties		10.588.047	6.461.569
Employee Benefit Obligations		466.093	237.342
Other Payables	7	8.864.985	5.369.044
Other Payables to Related Parties	5	2.716.459	2.425
Other Payables to Unrelated Parties		6.148.526	5.366.619
Derivative Financial Liabilities	21	41.013	102.960
Derivative Financial Liabilities Held for Hedging		41.013	102.960
Deferred Income Other Than Contract Liabilities		21.780	32.538
Deferred Income Other Than Contract Liabilities from Unrelated Parties		21.780	32.538
Current tax liabilities, current	19	2.562.841	1.901.790
Current provisions		532.740	506.330

Current provisions for employee benefits		13.894	135.386
Other current provisions		518.846	370.944
Other Current Liabilities		1.329.670	1.077.495
Other Current Liabilities to Unrelated Parties		1.329.670	1.077.495
SUB-TOTAL		**37.164.194**	**31.253.840**
Total current liabilities		**37.164.194**	**31.253.840**
NON-CURRENT LIABILITIES			
Long Term Borrowings	20	5.181.169	3.923.661
Other Financial Liabilities	20	512.974	509.087
Deferred Income Other Than Contract Liabilities		2.785	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		2.785	0
Non-current provisions		1.413.131	1.153.248
Non-current provisions for employee benefits		1.413.131	1.153.248
Deferred Tax Liabilities	19	764.874	774.789
Other non-current liabilities		0	1.726
Other Non-current Liabilities to Unrelated Parties		0	1.726
Total non-current liabilities		**7.874.933**	**6.362.511**
Total liabilities		**45.039.127**	**37.616.351**
EQUITY			
Equity attributable to owners of parent		19.158.127	21.572.246
Issued capital	13	1.181.069	1.181.069
Share Premium (Discount)	13	1.392.791	1.775.976
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		107.112	174.344
Gains (Losses) on Hedge		107.112	174.344
Gains (Losses) on Cash Flow Hedges		107.112	174.344
Restricted Reserves Appropriated From Profits	13	784.275	696.708
Other equity interest		4.340	4.340
Prior Years' Profits or Losses		15.322.432	3.245.180
Current Period Net Profit Or Loss		369.572	14.498.093
Total equity		**19.158.127**	**21.572.246**
Total Liabilities and Equity		**64.197.254**	**59.188.597**

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	14	28.641.417	17.910.428
Cost of sales	15	-22.926.773	-15.191.668
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.714.644	2.718.760
GROSS PROFIT (LOSS)		5.714.644	2.718.760
General Administrative Expenses	16	-3.683.841	-1.320.178
Other Income from Operating Activities	17	431.000	576.167
Other Expenses from Operating Activities	17	-1.202.025	-920.691
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.259.778	1.054.058
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.259.778	1.054.058
Finance income	18	459.736	115.544
Finance costs	18	-1.224.801	-882.982
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		494.713	286.620
Tax (Expense) Income, Continuing Operations		-125.141	-93.594
Current Period Tax (Expense) Income	19	-909.823	-352.395
Deferred Tax (Expense) Income	19	784.682	258.801
PROFIT (LOSS) FROM CONTINUING OPERATIONS		369.572	193.026
PROFIT (LOSS)		369.572	193.026
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		369.572	193.026
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	0,31000000	0,16000000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Other Comprehensive Income			
PROFIT (LOSS)		369.572	193.026
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-67.232**	**-13.247**
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-84.038	-17.118
Gains (Losses) on Cash Flow Hedges		-84.038	-17.118
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		16.806	3.871
Taxes Relating to Cash Flow Hedges	19	16.806	3.871
OTHER COMPREHENSIVE INCOME (LOSS)		**-67.232**	**-13.247**
TOTAL COMPREHENSIVE INCOME (LOSS)		**302.340**	**179.779**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		302.340	179.779

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**7.238.765**	**-2.143.029**
Profit (Loss)		369.572	193.026
Adjustments to Reconcile Profit (Loss)		**366.771**	**1.065.165**
Adjustments for depreciation and amortisation expense	9, 10, 11	157.283	126.564
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6, 8	383.787	236.614
Adjustments for provisions		466.141	124.288
Adjustments for Interest (Income) Expenses		799.579	673.798
Adjustments for Interest Income	18	-417.495	-115.544
Adjustments for interest expense		1.217.074	789.342
Adjustments for unrealised foreign exchange losses (gains)		105.159	-141.724
Adjustments for fair value losses (gains)		-129.970	213.772
Adjustments for Tax (Income) Expenses	19	125.141	93.594
Other adjustments to reconcile profit (loss)	23	-1.540.349	-261.741
Changes in Working Capital		**4.135.949**	**-5.076.579**
Adjustments for decrease (increase) in trade accounts receivable		-1.403.704	-4.710.896
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.204.049	-752.403
Adjustments for decrease (increase) in inventories		-489.397	-388.250
Adjustments for increase (decrease) in trade accounts payable		4.093.998	-797.420
Adjustments for increase (decrease) in other operating payables		3.139.101	1.572.390
Cash Flows from (used in) Operations		**4.872.292**	**-3.818.388**
Payments Related with Provisions for Employee Benefits		-179.848	-67.648
Income taxes refund (paid)		-206.740	-77.172
Other inflows (outflows) of cash	23	2.753.061	1.820.179
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.781.133**	**-1.133.256**
Purchase of Property, Plant, Equipment and Intangible Assets		-278.367	-109.621
Interest received		421.481	49.299
Other inflows (outflows) of cash	23	-2.924.247	-1.072.934
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.832.237**	**3.452.541**
Proceeds from borrowings		5.798.580	19.596.480
Repayments of borrowings		-7.138.919	-15.607.635
Payments of Lease Liabilities		-71.706	-46.682
Interest paid		-1.422.271	-489.622
Interest Received		2.079	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.625.395	176.256
Net increase (decrease) in cash and cash equivalents		1.625.395	176.256
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	23	**8.370.987**	**411.992**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**9.996.382**	**588.248**

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	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]	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 01.01.2022 - 31.03.2022	**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)					-13.247					193.026	179.779		179.779
	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									-1.464.526		-1.464.526		-1.464.526
	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**	**973.440**		**716.587**	**4.340**	**3.225.301**	**193.026**	**8.066.275**		**8.066.275**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.181.069**	**1.775.976**	**-3.464**	**174.344**		**696.708**	**4.340**	**3.245.180**	**14.498.093**	**21.572.246**		**21.572.246**
	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			-383.185				87.567		14.793.711	-14.498.093	0		0
	Total Comprehensive Income (Loss)					-67.232					369.572	302.340		302.340
	Profit (loss)													0
	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										-2.716.459		-2.716.459		-2.716.459
01.01.2023 - 31.03.2023	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**	**1.392.791**	**-3.464**	**107.112**		**784.275**	**4.340**	**15.322.432**	**369.572**	**19.158.127**		**19.158.127**