



KAMUYU AYDINLATMA PLATFORMU

OSTİM ENDÜSTRİYEL YATIRIMLAR VE İŞLETME A.Ş. Financial Report Consolidated 2023 - 3. 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 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	14.363.225	37.757.040
Financial Investments	6	134.919.436	84.090.754
Trade Receivables		48.494.064	46.951.561
Trade Receivables Due From Related Parties	4,8	10.499.236	13.167.319
Trade Receivables Due From Unrelated Parties	8	37.994.828	33.784.242
Other Receivables		1.806.571	955.005
Other Receivables Due From Related Parties	4	73.878	102.430
Other Receivables Due From Unrelated Parties		1.732.693	852.575
Inventories	9	51.067.076	31.433.336
Prepayments		2.641.214	4.874.769
Current Tax Assets		2.874.803	2.728.802
Other current assets		7.146.707	7.196.993
SUB-TOTAL		263.313.096	215.988.260
Total current assets		263.313.096	215.988.260
NON-CURRENT ASSETS			
Trade Receivables		22.500.000	23.250.000
Trade Receivables Due From Related Parties	4	22.500.000	23.250.000
Other Receivables		3.502	2.418
Investments accounted for using equity method		4.888.471	4.911.168
Investment property	11	500.727.568	494.327.534
Property, plant and equipment	10	222.265.385	221.164.403
Intangible assets and goodwill		204.103	146.681
Prepayments		20.862.545	21.244.890
Total non-current assets		771.451.574	765.047.094
Total assets		1.034.764.670	981.035.354
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	66.927.058	67.890.949
Current Portion of Non-current Borrowings	7	10.123.347	6.957.040
Trade Payables		20.111.543	17.420.256
Trade Payables to Related Parties	4,8	1.793.019	682.716
Trade Payables to Unrelated Parties	8	18.318.524	16.737.540
Employee Benefit Obligations		6.749.382	3.002.761
Other Payables		5.836.823	10.035.334
Other Payables to Related Parties	4	479.892	2.012.882
Other Payables to Unrelated Parties		5.356.931	8.022.452
Deferred Income Other Than Contract Liabilities		9.778.424	15.283.257
Current tax liabilities, current	18	1.115.472	415.877
Current provisions		2.157.522	1.853.512
Current provisions for employee benefits		1.755.228	1.573.512
Other current provisions		402.294	280.000
Other Current Liabilities		353.677	1.108.022
SUB-TOTAL		123.153.248	123.967.008
Total current liabilities		123.153.248	123.967.008
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	19.823.892	20.864.974
Other Payables		3.363	787.500
Deferred Income Other Than Contract Liabilities		20.862.545	20.862.545
Non-current provisions		6.877.447	5.564.788
Non-current provisions for employee benefits		6.877.447	5.564.788
Deferred Tax Liabilities	18	95.171.655	86.451.761
Total non-current liabilities		142.738.902	134.531.568
Total liabilities		265.892.150	258.498.576
EQUITY			
Equity attributable to owners of parent		631.079.826	606.786.099
Issued capital	14	157.417.015	157.417.015
Share Premium (Discount)		7.193.175	7.193.175

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		99.264.760	100.265.369
Gains (Losses) on Revaluation and Remeasurement		99.264.760	100.265.369
Increases (Decreases) on Revaluation of Property, Plant and Equipment		102.269.144	102.269.144
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.004.384	-2.003.775
Restricted Reserves Appropriated From Profits	14	7.017.930	3.893.214
Prior Years' Profits or Losses		334.892.610	76.372.138
Current Period Net Profit Or Loss		25.294.336	261.645.188
Non-controlling interests	15	137.792.694	115.750.679
Total equity		768.872.520	722.536.778
Total Liabilities and Equity		1.034.764.670	981.035.354

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	154.869.236	160.325.645	58.838.948	55.388.001
Cost of sales	15	-107.041.825	-108.125.596	-41.034.985	-47.727.800
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		47.827.411	52.200.049	17.803.963	7.660.201
GROSS PROFIT (LOSS)		47.827.411	52.200.049	17.803.963	7.660.201
General Administrative Expenses		-15.875.590	-7.348.599	-5.338.079	-3.055.617
Marketing Expenses		-6.142.385	-5.645.408	-2.060.723	-2.226.703
Other Income from Operating Activities	16	19.721.357	26.672.857	9.362.839	16.368.355
Other Expenses from Operating Activities	16	-7.001.942	-10.663.110	-2.167.273	-673.249
PROFIT (LOSS) FROM OPERATING ACTIVITIES		38.528.851	55.215.789	17.600.727	18.072.987
Investment Activity Income	17	39.423.039	11.028.759	6.330.418	6.875.667
Share of Profit (Loss) from Investments Accounted for Using Equity Method		7.357	-124.403		-85.940
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		77.959.247	66.120.145	23.931.145	24.862.714
Finance income		1.611.833	3.000	537.277	-412.793
Finance costs		-14.307.059	-3.281.063	-6.990.169	-769.747
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		65.264.021	62.842.082	17.478.253	23.680.174
Tax (Expense) Income, Continuing Operations		-17.607.058	-12.449.961	-17.833.680	-3.913.105
Current Period Tax (Expense) Income	18	-8.456.775	-16.846.689	-1.292.218	-5.125.430
Deferred Tax (Expense) Income	18	-9.150.283	4.396.728	-16.541.462	1.212.325
PROFIT (LOSS) FROM CONTINUING OPERATIONS		47.656.963	50.392.121	-355.427	19.767.069
PROFIT (LOSS)		47.656.963	50.392.121	-355.427	19.767.069
Profit (loss), attributable to [abstract]					
Non-controlling Interests		22.362.627	16.173.463	3.003.851	7.253.711
Owners of Parent		25.294.336	34.218.658	-3.359.278	12.513.358
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse Başına Kazanç	21	0,16068000	0,21738000	0,00000000	0,07949000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.321.221	-1.190.042	-764.989	-85.361
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.721.557	-1.613.279	-1.039.341	-353.763
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-30.053		-19.594	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		430.389	423.237	293.946	268.402
Taxes Relating to Remeasurements of Defined Benefit Plans		430.389	423.237	293.946	268.402
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-1.321.221	-1.190.042	-764.989	-85.361
TOTAL COMPREHENSIVE INCOME (LOSS)		46.335.742	49.202.079	-1.120.416	19.681.708
Total Comprehensive Income Attributable to					
Non-controlling Interests		22.042.015	16.173.463	2.931.371	7.253.711
Owners of Parent		24.293.727	33.028.616	-4.051.787	12.427.997

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.450.357	-55.718.084
Profit (Loss)		47.656.963	34.218.658
Profit (Loss) from Continuing Operations		47.656.963	34.218.658
Adjustments to Reconcile Profit (Loss)		-14.864.615	2.665.371
Adjustments for depreciation and amortisation expense	10	3.604.246	1.114.974
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-47.573	1.872.987
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-47.573	1.842.668
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments			30.319
Adjustments for provisions		2.867.230	4.218.109
Adjustments for Interest (Income) Expenses	17	-10.033.816	288.562
Adjustments for fair value losses (gains)		-29.042.141	
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-7.357	
Adjustments for undistributed profits of associates		-7.357	
Adjustments for Tax (Income) Expenses		17.607.058	-4.829.261
Adjustments for losses (gains) on disposal of non-current assets		187.738	
Changes in Working Capital		-23.515.050	-92.602.113
Decrease (Increase) in Financial Investments			-88.295.000
Adjustments for decrease (increase) in trade accounts receivable		-744.930	-16.548.944
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	3.418.083	-13.537.160
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4	-4.163.013	-3.011.784
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-852.650	1.837.361
Decrease (Increase) in Other Related Party Receivables Related with Operations	4	28.552	1.975.917
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-881.202	-138.556
Adjustments for decrease (increase) in inventories	9	-19.633.740	-18.712.805
Decrease (Increase) in Prepaid Expenses		2.615.900	-2.139.938
Adjustments for increase (decrease) in trade accounts payable		2.691.287	10.512.323
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	1.110.303	576.180
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	1.580.984	9.936.143
Increase (Decrease) in Employee Benefit Liabilities		3.746.621	951.409
Adjustments for increase (decrease) in other operating payables		-4.982.648	3.911.111
Increase (Decrease) in Other Operating Payables to Related Parties	4	-1.532.990	1.052.400
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.449.658	2.858.711
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-5.504.833	5.658.739
Other Adjustments for Other Increase (Decrease) in Working Capital		-850.057	10.223.631
Decrease (Increase) in Other Assets Related with Operations		-95.712	1.357.746
Increase (Decrease) in Other Payables Related with Operations		-754.345	8.865.885
Cash Flows from (used in) Operations		9.277.298	-55.718.084
Payments Related with Provisions for Employee Benefits	13	-2.972.121	
Income taxes refund (paid)		-7.755.534	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-23.104.792	12.742.814
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	6	-21.786.541	
Proceeds from sales of property, plant, equipment and intangible assets	10	406.522	93.942

Purchase of Property, Plant, Equipment and Intangible Assets	10	-10.566.555	-6.745.845
Cash Inflows from Sale of Investment Property			19.394.717
Cash Outflows from Acquisition of Investment Property	11	-1.192.034	
Interest received		10.033.816	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.161.334	883.235
Proceeds from borrowings		5.735.354	12.798.812
Proceeds from Loans		5.735.354	12.798.812
Repayments of borrowings		-4.574.020	-11.915.577
Loan Repayments		-4.574.020	-11.915.577
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-23.393.815	-42.092.035
Net increase (decrease) in cash and cash equivalents		-23.393.815	-42.092.035
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	37.757.040	76.228.687
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	14.363.225	34.136.652

		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)	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	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income															
Previous Period 01.01.2022 - 30.09.2022	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		157,417,015	7,569,180	7,071,645	-1,177,503					2,293,281	41,849,105	23,866,458	238,889,181		36,804,854	275,694,035
	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				93,076								12,216,902		12,216,902		12,216,902
	Restated Balances		157,417,015	7,569,180	7,071,645	-1,177,503					2,293,281	54,066,007	23,866,458	251,106,083		36,804,854	287,910,937
	Transfers										1,599,933	21,979,426	-23,866,458				
	Total Comprehensive Income (Loss)					-1,190,042										16,173,463	49,202,079
	Profit (loss)															16,173,463	50,392,121
	Other Comprehensive Income (Loss)					-1,190,042									-1,190,042		-1,190,042
	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																
	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		157,417,015	7,569,180	7,164,721	-2,367,545					3,893,214	75,709,034	34,218,658	283,891,376		52,613,681	336,505,057	
	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		157,417,015	7,193,175	92,076,850	-2,003,775		778,126		3,893,214	64,155,236	278,444,832	601,954,673		109,479,980	711,434,653	
	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				10,192,294			-778,126			12,216,902	-16,799,644	4,831,426		6,270,699	11,102,125	
	Other Restatements																
	Restated Balances		157,417,015	7,193,175	102,269,144	-2,003,775				3,893,214	76,372,138	261,645,188	606,786,099		115,750,679	722,536,778	
	Transfers																
	Total Comprehensive Income (Loss)					-1,000,609											
	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 01.01.2023 - 30.09.2023														
	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									3,124,716	258,520,472	-261,645,188		
	Equity at end of period	157,417,015	7,193,175	102,269,144	-3,004,384					7,017,930	334,892,610	25,294,336	631,079,826	137,792,694 768,872,520