



KAMUYU AYDINLATMA PLATFORMU

OSTİM ENDÜSTRİYEL YATIRIMLAR VE İŞLETME A.Ş.
Financial Report
Consolidated
2017 - 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 30.09.2017	Previous Period 31.12.2016
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	3.796.311	1.547.828
Trade Receivables		35.002.990	33.943.304
Trade Receivables Due From Related Parties	31	144.588	144.677
Trade Receivables Due From Unrelated Parties	7	34.858.402	33.798.627
Other Receivables		253.658	236.963
Other Receivables Due From Related Parties	31	0	30.695
Other Receivables Due From Unrelated Parties	8	253.658	206.268
Inventories	9	80.476.442	80.094.626
Prepayments	17	2.135.066	656.202
Current Tax Assets	17	4.816	20.355
Other current assets	18	276.360	1.477.216
SUB-TOTAL		121.945.643	117.976.494
Total current assets		121.945.643	117.976.494
NON-CURRENT ASSETS			
Other Receivables		3.718	2.634
Other Receivables Due From Unrelated Parties	8	3.718	2.634
Investments accounted for using equity method	10	6.302.516	6.408.024
Investment property	11	160.885.851	154.221.953
Property, plant and equipment	12	9.096.026	9.102.841
Operational Lease Assets		139.149	148.126
Other property, plant and equipment		8.956.877	8.954.715
Intangible assets and goodwill	13	7.467	6.051
Prepayments	17	287.610	73.876
Total non-current assets		176.583.188	169.815.379
Total assets		298.528.831	287.791.873
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	28.899.000	13.548.578
Current Portion of Non-current Borrowings	6	92.152.044	24.298.455
Trade Payables		13.118.692	26.282.701
Trade Payables to Related Parties	31	2.586.897	1.185.414
Trade Payables to Unrelated Parties	7	10.531.795	25.097.287
Employee Benefit Obligations	19	572.420	452.789
Other Payables		2.221.855	2.386.404
Other Payables to Related Parties	31	1.656.350	1.293.163
Other Payables to Unrelated Parties	8	565.505	1.093.241
Deferred Income	20	47.069.107	31.454.501
Other Current Liabilities	18	1.054.830	642.836
SUB-TOTAL		185.087.948	99.066.264
Total current liabilities		185.087.948	99.066.264
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	1.202.856	71.307.179
Deferred Income	20	1.404.763	1.619.048
Non-current provisions		258.242	189.837
Non-current provisions for employee benefits	16	258.242	189.837
Deferred Tax Liabilities	29	24.852.883	22.955.493
Total non-current liabilities		27.718.744	96.071.557
Total liabilities		212.806.692	195.137.821
EQUITY			
Equity attributable to owners of parent	21	86.086.029	93.007.564
Issued capital		28.083.584	27.000.000
Share Premium (Discount)		376.005	376.005
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.967.634	3.239.509
Gains (Losses) on Revaluation and Remeasurement		3.967.634	3.239.509
Increases (Decreases) on Revaluation of Property, Plant and Equipment		4.041.631	3.288.423

Gains (Losses) on Remeasurements of Defined Benefit Plans		-73.997	-48.914
Restricted Reserves Appropriated From Profits		800.362	800.362
Prior Years' Profits or Losses		61.591.688	53.097.691
Current Period Net Profit Or Loss		-8.733.244	8.493.997
Non-controlling interests		-363.890	-353.512
Total equity		85.722.139	92.654.052
Total Liabilities and Equity		298.528.831	287.791.873

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period 01.01.2016 - 30.09.2016	Current Period 3 Months 01.07.2017 - 30.09.2017	Previous Period 3 Months 01.07.2016 - 30.09.2016
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	11.065.166	11.817.212	3.888.561	3.832.237
Cost of sales	22	-6.015.594	-6.724.843	-2.160.692	-1.788.043
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.049.572	5.092.369	1.727.869	2.044.194
GROSS PROFIT (LOSS)		5.049.572	5.092.369	1.727.869	2.044.194
General Administrative Expenses	23	-1.726.111	-1.574.320	-631.165	-657.707
Marketing Expenses	23	-1.246.262	-1.244.986	-451.041	-360.752
Other Income from Operating Activities	24	501.646	1.281.125	286.123	697.965
Other Expenses from Operating Activities	25	-845.545	-937.678	-688.831	-189.212
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.733.300	2.616.510	242.955	1.534.488
Investment Activity Income	26	6.634.198	41.482.416	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	10	-105.351	-147.098	-68.148	-142.492
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		8.262.147	43.951.828	174.807	1.391.996
Finance income	27	1.721.099	1.533.545	377.655	533.918
Finance costs	28	-16.845.814	-12.200.707	-6.197.373	-5.955.154
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-6.862.568	33.284.666	-5.644.911	-4.029.240
Tax (Expense) Income, Continuing Operations	29	-1.876.689	-8.825.571	-162.962	-231.426
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		-1.876.689	-8.825.571	-162.962	-231.426
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-8.739.257	24.459.095	-5.807.873	-4.260.666
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	59.457
PROFIT (LOSS)		-8.739.257	24.459.095	-5.807.873	-4.201.209
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.013	-155.534	17.677	-41.404
Owners of Parent		-8.733.244	24.614.629	-5.825.550	-4.159.805
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Discontinued Operations					
<i>Hisse Başına Kazanç</i>	30	-0,16170000	1,36750000	-0,05400000	-0,23110000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-25.083	-55.847	-14.448	7.044
Gains (Losses) on Remeasurements of Defined Benefit Plans		-43.986	-39.968	-18.061	18.781
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		18.903	-15.879	3.613	-11.737
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-25.083	-55.847	-14.448	7.044
TOTAL COMPREHENSIVE INCOME (LOSS)		-8.764.340	24.403.248	-5.822.321	-4.194.165
Total Comprehensive Income Attributable to					
Non-controlling Interests		-10.238	-155.631	13.452	-41.404
Owners of Parent		-8.754.102	24.558.879	-5.835.773	-4.152.761

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2017 - 30.09.2017	01.01.2016 - 30.09.2016
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-4.092.948	12.278.740
Profit (Loss)		-8.733.244	24.614.629
Adjustments to Reconcile Profit (Loss)		5.337.469	-27.993.734
Adjustments for depreciation and amortisation expense	12,13	453.689	710.041
Adjustments for Impairment Loss (Reversal of Impairment Loss)		580.293	402.108
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7,8,31	580.293	402.108
Adjustments for provisions		68.405	27.104
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	68.405	27.104
Adjustments for Interest (Income) Expenses		8.971.890	3.526.788
Adjustments for Interest Income	28	8.971.890	3.526.788
Adjustments for fair value losses (gains)		-6.634.198	-41.482.416
Adjustments for Fair Value Losses (Gains) of Investment Property	11	-6.634.198	-41.482.416
Adjustments for Tax (Income) Expenses	29	1.897.390	8.822.641
Changes in Working Capital		-697.173	15.657.845
Decrease (Increase) in Financial Investments	27	105.508	1.493.529
Adjustments for decrease (increase) in trade accounts receivable		-1.639.979	-1.215.229
Decrease (Increase) in Trade Accounts Receivables from Related Parties	31	89	154.329
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-1.640.068	-1.369.558
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-17.779	148.460
Decrease (Increase) in Other Related Party Receivables Related with Operations	31	-14.770	145.552
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-3.009	2.908
Adjustments for decrease (increase) in inventories	9	-411.516	-2.938.134
Decrease (Increase) in Prepaid Expenses	17	-1.478.864	-925.079
Adjustments for increase (decrease) in trade accounts payable		-13.164.009	10.781.830
Increase (Decrease) in Trade Accounts Payables to Related Parties	31	1.401.483	13.690
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-14.565.492	10.768.140
Increase (Decrease) in Employee Benefit Liabilities	19	119.631	33.169
Adjustments for increase (decrease) in other operating payables		-164.549	-1.882.911
Increase (Decrease) in Other Operating Payables to Related Parties	31	363.187	-589.903
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-527.736	-1.293.008
Increase (Decrease) in Deferred Income	20	15.614.606	9.302.981
Other Adjustments for Other Increase (Decrease) in Working Capital		339.778	859.229
Decrease (Increase) in Other Assets Related with Operations	18	123.166	513.686
Increase (Decrease) in Other Payables Related with Operations	18	216.612	345.543
Cash Flows from (used in) Operations		-4.092.948	12.278.740
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.885.008	-245.214
Purchase of Property, Plant, Equipment and Intangible Assets		1.885.008	-245.214
Purchase of property, plant and equipment	12	1.890.843	28.177
Purchase of intangible assets	13	-5.835	-273.391
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		4.456.423	-9.578.372
Proceeds from Issuing Shares or Other Equity Instruments		1.083.584	0
Proceeds from issuing shares		1.083.584	0
Proceeds from borrowings		39.012.322	10.667.186
Proceeds from Loans	6	39.012.322	10.667.186
Repayments of borrowings		-35.585.119	-20.029.564
Loan Repayments		-35.585.119	-20.029.564
Other inflows (outflows) of cash	18	-54.364	-215.994
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.248.483	2.455.154
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		2.248.483	2.455.154

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.547.828	584.841
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	3.796.311	3.039.995

