



KAMUYU AYDINLATMA PLATFORMU

YAYLA ENERJİ ÜRETİM TURİZM VE İNŞAAT TİCARET A.Ş.
Financial Report
Unconsolidated
2017 - 3. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	KARAR BAĞIMSIZ DENETİM DANIŞMANLIK SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

YAYLA ENERJİ ÜRETİM TURİZM ve İNŞAAT TİCARET A.Ş.

Yönetim Kurulu'na

Giriş

YAYLA ENERJİ ÜRETİM TURİZM ve İNŞAAT TİCARET A.Ş.'nin ("Şirket") 30 Eylül 2017 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları'na ("TMS") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkif olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları'na ("TMS") uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir

09.11.2017, Ankara

Karar Bağımsız Denetim ve Danışmanlık A.Ş.

Member Firm of JHI Association

Ali Osman EFLATUN

Sorumlu Ortak Başdenetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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]	253.988	1.152.778
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables	[6]	12.805.333	9.526.050
Trade Receivables Due From Related Parties		38.561	38.561
Trade Receivables Due From Unrelated Parties		12.766.772	9.487.489
Receivables From Financial Sector Operations		0	0
Other Receivables	[7]	129.537	178.758
Other Receivables Due From Related Parties		0	61.737
Other Receivables Due From Unrelated Parties		129.537	117.021
Receivables from Ongoing Construction or Service Contracts		0	0
Derivative Financial Assets		0	0
Inventories	[8]	161.570	577.900
Prepayments	[9]	848.211	729.625
Prepayments to Unrelated Parties		848.211	729.625
Current Tax Assets	[10]	1.218.317	897.235
Other current assets	[12]	1.362.740	1.446.803
Other Current Assets Due From Unrelated Parties		1.362.740	1.446.803
SUB-TOTAL		16.779.696	14.509.149
Total current assets		16.779.696	14.509.149
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables	[7]	1.889.172	2.310.890
Other Receivables Due From Related Parties		778.025	961.478
Other Receivables Due From Unrelated Parties		1.111.147	1.349.412
Receivables from Ongoing Construction or Service Contracts		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	[3]	2.582.389	679.165
Investment property	[13]	18.505.000	20.430.000
Property, plant and equipment	[14]	48.993.691	50.114.955
Land and Premises		10.411.474	10.411.474
Buildings		31.014.596	31.479.248
Machinery And Equipments		2.121.910	2.368.580
Vehicles		996.603	1.251.785
Fixtures and fittings		2.511.389	2.906.904
Construction in Progress		1.937.719	1.696.964
Intangible assets and goodwill		0	0
Prepayments		0	0
Other Non-current Assets		0	0
Total non-current assets		71.970.252	73.535.010
Total assets		88.749.948	88.044.159
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		12.548.421	13.075.786
Current Portion of Non-current Borrowings from Unrelated Parties	[5]	12.548.421	13.075.786
Bank Loans		12.112.702	12.656.698
Leasing Debts		435.719	419.088
Other Financial Liabilities		0	0
Trade Payables	[6]	5.791.012	3.036.595

Trade Payables to Related Parties		0	44.870
Trade Payables to Unrelated Parties		5.791.012	2.991.725
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	[15]	314.383	285.208
Other Payables	[7]	4.492.779	1.991.110
Other Payables to Related Parties		3.367.598	1.522.884
Other Payables to Unrelated Parties		1.125.181	468.226
Payables due to Ongoing Construction or Service Contracts		0	0
Derivative Financial Liabilities		0	0
Deferred Income	[8]	19.594	206.499
Deferred Income from Unrelated Parties		19.594	206.499
Current provisions		0	0
Other Current Liabilities	[11]	515.264	391.724
Other Current Liabilities to Unrelated Parties		515.264	391.724
SUB-TOTAL		23.681.453	18.986.922
Total current liabilities		23.681.453	18.986.922
NON-CURRENT LIABILITIES			
Long Term Borrowings		18.202.310	21.312.970
Long Term Borrowings From Unrelated Parties	[5]	18.202.310	21.312.970
Bank Loans		18.042.706	20.798.507
Leasing Debts		159.604	514.463
Other Payables		10.284.734	9.000.000
Other Payables to Related Parties	[7]	10.284.734	9.000.000
Derivative Financial Liabilities		0	0
Deferred Income		0	0
Non-current provisions	[15]	151.238	113.331
Non-current provisions for employee benefits		151.238	113.331
Deferred Tax Liabilities	[16]	392.136	650.033
Other non-current liabilities		0	0
Total non-current liabilities		29.030.418	31.076.334
Total liabilities		52.711.871	50.063.256
EQUITY			
Equity attributable to owners of parent		36.038.077	37.980.903
Issued capital	[18]	9.975.000	9.975.000
Share Premium (Discount)	[19]	11.903.411	11.903.411
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		14.676.662	14.687.642
Gains (Losses) on Revaluation and Remeasurement	[20]	14.676.662	14.687.642
Increases (Decreases) on Revaluation of Property, Plant and Equipment		14.721.844	14.726.264
Gains (Losses) on Remeasurements of Defined Benefit Plans		-45.182	-38.622
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		250.287	250.287
Legal Reserves	[21]	250.287	250.287
Prior Years' Profits or Losses	[22]	1.168.983	3.882.132
Current Period Net Profit Or Loss		-1.936.266	-2.717.569
Total equity		36.038.077	37.980.903
Total Liabilities and Equity		88.749.948	88.044.159

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	[23]	19.769.043	15.349.152	5.009.720	6.279.960
Cost of sales	[23]	-19.886.344	-15.417.944	-5.540.913	-5.858.094
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-117.301	-68.792	-531.193	421.866
GROSS PROFIT (LOSS)		-117.301	-68.792	-531.193	421.866
General Administrative Expenses	[24]	-709.962	-473.413	-164.857	-309.700
Other Income from Operating Activities	[25]	202.324	175.487	82.337	43.768
Other Expenses from Operating Activities	[25]	-2.107.709	-834.223	-1.983.275	-682.190
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.732.648	-1.200.941	-2.596.988	-526.256
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[3]	1.903.224	-570	576.266	-624
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-829.424	-1.201.511	-2.020.722	-526.880
Finance income	[26]	750.623	319.309	8.086	3.923
Finance costs	[26]	-2.113.722	-1.568.642	-795.019	-826.988
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.192.523	-2.450.844	-2.807.655	-1.349.945
Tax (Expense) Income, Continuing Operations		256.257	-505.381	744.575	245.258
Deferred Tax (Expense) Income	[27]	256.257	-505.381	744.575	245.258
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.936.266	-2.956.225	-2.063.080	-1.104.687
PROFIT (LOSS)		-1.936.266	-2.956.225	-2.063.080	-1.104.687
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.936.266	-2.956.225	-2.063.080	-1.104.687
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.560	864	-9.225	-75.126
Gains (Losses) on Remeasurements of Defined Benefit Plans	[16]	-8.200	1.080	-11.531	-93.908
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.640	-216	2.306	18.782
Deferred Tax (Expense) Income	[27]	1.640	-216	2.306	18.782
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-6.560	864	-9.225	-75.126
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.942.826	-2.955.361	-2.072.305	-1.179.813
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.942.826	-2.955.361	-2.072.305	-1.179.813

Statement of cash flows (Direct Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2017 - 30.09.2017	01.01.2016 - 30.09.2016
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.315.605	1.520.722
Cash Receipts From Operating Activities		17.388.248	13.750.508
Receipts from sales of goods and rendering of services	[24,6]	16.489.760	13.274.857
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	[26,27]	898.488	475.651
Cash Payments From Operating Activities		-19.131.463	-19.139.188
Payments to suppliers for goods and services	[24,6]	-14.312.466	-16.356.891
Cash Payments from Interest, Fees, Commissions and other revenues	[26,27]	-4.109.035	-2.308.884
Other cash payments from operating activities	[25]	-709.962	-473.413
Net Cash Flows From (Used in) Operations		-1.743.215	-5.388.680
Income taxes refund (paid)	[11]	-321.082	-186.555
Other inflows (outflows) of cash		3.379.902	7.095.957
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.423.630	203.826
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	[3]	0	0
Proceeds from sales of property, plant, equipment and intangible assets		1.876.380	552.752
Proceeds from sales of property, plant and equipment	[13,14]	1.876.380	552.752
Purchase of Property, Plant, Equipment and Intangible Assets		-452.750	-348.926
Purchase of property, plant and equipment	[13,14]	-452.750	-348.926
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.638.025	-2.048.435
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	2.668.806
Proceeds from Loans	[5]	0	2.668.806
Repayments of borrowings		-3.299.797	-4.372.035
Loan Repayments	[5]	-3.299.797	-4.372.035
Payments of Finance Lease Liabilities	[5]	-338.228	-345.206
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-898.790	-323.887
Net increase (decrease) in cash and cash equivalents		-898.790	-323.887
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.152.778	485.514
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		253.988	161.627

