



**KAMUYU AYDINLATMA PLATFORMU**

**ÖZERDEN PLASTİK SANAYİ VE TİCARET A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2019 - 2. 3 Monthly Notification**

**General Information About Financial Statements**



## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	501.653	1.086.650
Financial Investments			0
Financial Assets at Fair Value Through Profit or Loss			0
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables	4	12.828.434	12.379.893
Trade Receivables Due From Unrelated Parties		12.828.434	12.379.893
Receivables From Financial Sector Operations			0
Other Receivables	9	93.815	29.198
Other Receivables Due From Unrelated Parties		93.815	29.198
Contract Assets			0
Derivative Financial Assets			0
Inventories	6	13.690.333	11.471.841
Prepayments	7	443.364	535.558
Prepayments to Unrelated Parties		443.364	535.558
Current Tax Assets	22	224.545	44.353
Other current assets		875.360	468.985
Other Current Assets Due From Unrelated Parties		875.360	468.985
<b>SUB-TOTAL</b>		<b>28.657.504</b>	<b>26.016.478</b>
<b>Total current assets</b>		<b>28.657.504</b>	<b>26.016.478</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments			0
Financial Assets at Fair Value Through Profit or Loss			0
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables			0
Receivables From Financial Sector Operations			0
Other Receivables		16.071	16.071
Other Receivables Due From Unrelated Parties		16.071	16.071
Contract Assets			0
Derivative Financial Assets			0
Investment property	10	8.645.000	8.645.000
Property, plant and equipment	11	21.003.467	19.665.823
Intangible assets and goodwill	12	102.743	128.443
Prepayments	7	373.370	117.175
Other Non-current Assets			0
<b>Total non-current assets</b>		<b>30.140.651</b>	<b>28.572.512</b>
<b>Total assets</b>		<b>58.798.155</b>	<b>54.588.990</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	5	9.816.314	7.802.409
Current Portion of Non-current Borrowings	5	3.091.316	2.095.561
Trade Payables	4	7.084.125	3.818.373
Trade Payables to Unrelated Parties		7.084.125	3.818.373
Employee Benefit Obligations	13	1.233.587	1.139.796
Other Payables	9	104.193	2.079.540
Other Payables to Unrelated Parties		104.193	2.079.540
Deferred Income Other Than Contract Liabilities	8	388.390	146.872
Current provisions			0
Other Current Liabilities			0
<b>SUB-TOTAL</b>		<b>21.717.925</b>	<b>17.082.551</b>
<b>Total current liabilities</b>		<b>21.717.925</b>	<b>17.082.551</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	5	13.673.998	10.068.135
Non-current provisions	15	778.431	663.985
Deferred Tax Liabilities	22	56.213	249.858
<b>Total non-current liabilities</b>		<b>14.508.642</b>	<b>10.981.978</b>
<b>Total liabilities</b>		<b>36.226.567</b>	<b>28.064.529</b>

<b>EQUITY</b>			
Equity attributable to owners of parent		22.571.588	26.524.461
Issued capital	16	21.000.000	17.300.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.502.828	2.502.828
Gains (Losses) on Revaluation and Remeasurement		2.502.828	2.502.828
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-239.019	-317.535
Other Gains (Losses)		-239.019	-317.535
Restricted Reserves Appropriated From Profits	16	1.097.982	769.842
Prior Years' Profits or Losses		941.186	220.000
Current Period Net Profit Or Loss		-2.731.389	6.049.326
<b>Total equity</b>		<b>22.571.588</b>	<b>26.524.461</b>
<b>Total Liabilities and Equity</b>		<b>58.798.155</b>	<b>54.588.990</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	17	30.494.061	28.488.277		
Cost of sales	18	-21.183.837	-16.869.642		
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>9.310.224</b>	<b>11.618.635</b>		
Revenue from Finance Sector Operations			0		
Cost of Finance Sector Operations			0		
<b>GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS</b>			<b>0</b>		
<b>GROSS PROFIT (LOSS)</b>		<b>9.310.224</b>	<b>11.618.635</b>		
General Administrative Expenses	18	-5.064.643	-2.921.608		
Marketing Expenses	18	-5.108.714	-4.180.860		
Research and development expense	18	-538.430	-188.158		
Other Income from Operating Activities	19	2.787.893	877.031		
Other Expenses from Operating Activities	19	-183.214	-496.678		
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>1.203.116</b>	<b>4.708.362</b>		
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>1.203.116</b>	<b>4.708.362</b>		
Finance income	20	433.158	564.646		
Finance costs	20	-4.622.033	-1.470.852		
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>-2.985.759</b>	<b>3.802.156</b>		
Tax (Expense) Income, Continuing Operations		254.370	-853.108		
Current Period Tax (Expense) Income	22		-964.883		
Deferred Tax (Expense) Income	22	254.370	111.775		
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>-2.731.389</b>	<b>2.949.048</b>		
<b>PROFIT (LOSS)</b>		<b>-2.731.389</b>	<b>2.949.048</b>		
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0		
Owners of Parent		-2.731.389	2.949.048		
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		78.516	122.411		
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	98.145	153.014		
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		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-19.629	-30.603		
Taxes Relating to Remeasurements of Defined Benefit Plans		-19.629	-30.603		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Exchange Differences on Translation			0		
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets			0		
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			0		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges			0		
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations			0		
Change in Value of Time Value of Options			0		
Change in Value of Forward Elements of Forward Contracts			0		
Change in Value of Foreign Currency Basis Spreads			0		

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss			0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			0		
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>78.516</b>	<b>122.411</b>		
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-2.652.873</b>	<b>3.071.459</b>		
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0		
Owners of Parent		-2.652.873	3.071.459		

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-2.985.759	3.802.156
Profit (Loss) from Continuing Operations		-2.985.759	3.802.156
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	18	2.753.700	777.502
Adjustments for Impairment Loss (Reversal of Impairment Loss)		70.837	89.092
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	19	70.837	89.092
Adjustments for provisions		-865	61.179
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	8.958	121.109
Adjustments for (Reversal of) Free Provisions for Probable Risks		-9.823	-59.930
Adjustments for Interest (Income) Expenses		3.211.782	904.144
Adjustments for Interest Income	20		-4.087
Adjustments for interest expense	20	3.211.782	908.231
Adjustments for fair value losses (gains)			0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for losses (gains) on disposal of non-current assets			0
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		-556.258	-2.780.452
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-556.258	-2.780.452
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-228.618	-1.110.077
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-228.618	-1.110.077
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories		-2.218.492	-1.360.823
Adjustments for increase (decrease) in trade accounts payable		3.265.752	924.156
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.265.752	924.156
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		-1.622.520	976.089
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.622.520	976.089
Other Adjustments for Other Increase (Decrease) in Working Capital			0
<b>Cash Flows from (used in) Operations</b>			
Payments Related with Provisions for Employee Benefits	15	-242.771	-111.806
Income taxes refund (paid)			-964.883
Other inflows (outflows) of cash	4	36.880	57.700
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-4.606.878	-220.137
Purchase of intangible assets	11-12	-4.606.878	-220.137
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from Issuing Shares or Other Equity Instruments			0
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings			0
Repayments of borrowings		6.598.005	1.995.971

Loan Repayments		6.598.005	1.995.971
Dividends Paid	16	-1.300.000	
Interest paid	20	-3.211.782	-908.231
Interest Received		451.990	4.087
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-584.997	2.135.667
Net increase (decrease) in cash and cash equivalents		-584.997	2.135.667
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>1.086.650</b>	<b>1.554.422</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>501.653</b>	<b>3.690.089</b>



# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent (member)									
	Issued 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)	Retained Earnings		Non-controlling interests (member)
		Gains/Losses on Revaluation and Remeasurement (member)	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		Prior Years' Profits or Losses	Net Profit or Loss	
<b>Statement of changes in equity (abstract)</b>										
<b>Statement of changes in equity (line items)</b>										
<b>Equity at beginning of period</b>	16,000,000		-346,186		2,502,828	665,662	54,155	2,372,088	21,248,547	21,248,547
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	1,300,000					104,180	-1,404,180		0	0
Total Comprehensive Income (Loss)			122,411					2,949,048	3,071,459	3,071,459
Profit (loss)										
Other Comprehensive Income (Loss)										
Issue of equity								2,372,088	-2,372,088	0
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										
<b>Equity at end of period</b>	17,300,000		-223,775		2,502,828	769,842	1,022,063	2,949,048	24,320,006	24,320,006
<b>Statement of changes in equity (abstract)</b>										
<b>Statement of changes in equity (line items)</b>										
<b>Equity at beginning of period</b>	17,300,000		-317,535		2,502,828	769,842	220,000	6,049,326	26,524,461	26,524,461
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	3,700,000					328,140	-4,028,140			
Total Comprehensive Income (Loss)			-78,516					-2,731,389	-2,652,873	-2,652,873
Profit (loss)										
Other Comprehensive Income (Loss)										
Issue of equity								6,049,326	-6,049,326	
Capital Decrease										
Capital Advance										
Effect of Merger or Liquidation or Division										
Effects of Business Combinations Under Common Control										
Advance Dividend Payments										
Dividends Paid										

Previous Period  
01.01.2018 - 30.06.2018



