



KAMUYU AYDINLATMA PLATFORMU

NIĞBAŞ NIĞDE BETON SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	ARKAN ERGİN ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Niğbaş Niğde Beton Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Niğbaş Niğde Beton Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2019 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Arkan Ergin Uluslararası Bağımsız Denetim A.Ş.

Member of JPA International

Ata Toprak, SMMM

Sorumlu Denetçi

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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	6.982.794	7.965.423
Financial Investments	5	0	0
Trade Receivables		6.099.579	3.304.940
Trade Receivables Due From Related Parties	5,6	2.331.660	1.723.824
Trade Receivables Due From Unrelated Parties	6	3.767.919	1.581.116
Other Receivables		5.443.727	3.138.889
Other Receivables Due From Related Parties	5, 7	4.779.370	2.428.539
Other Receivables Due From Unrelated Parties	7	664.357	710.350
Contract Assets	16	0	461.266
Inventories	8	7.389.944	4.233.587
Prepayments	9	348.792	226.022
Other current assets	13	601.884	222.210
SUB-TOTAL		26.866.720	19.552.337
Total current assets		26.866.720	19.552.337
NON-CURRENT ASSETS			
Other Receivables		13.161	13.161
Other Receivables Due From Unrelated Parties	7	13.161	13.161
Investments accounted for using equity method	4	13.090.004	14.243.394
Property, plant and equipment		33.908.487	34.204.232
Land and Premises	11	27.756.000	27.756.000
Land Improvements	11	362.774	430.183
Buildings	11	4.012.515	4.138.175
Machinery And Equipments	11	1.415.545	1.501.515
Vehicles	11	302.549	328.743
Fixtures and fittings	11	59.104	49.616
Construction in Progress	11	0	0
Intangible assets and goodwill		2.504	2.788
Other Rights	11	2.504	2.788
Deferred Tax Asset	22	515.476	0
Total non-current assets		47.529.632	48.463.575
Total assets		74.396.352	68.015.912
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	0	0
Trade Payables		2.306.235	3.024.957
Trade Payables to Related Parties	5, 6	221.873	403.538
Trade Payables to Unrelated Parties	6	2.084.362	2.621.419
Employee Benefit Obligations	12	769.030	524.116
Other Payables		4.378.313	7.267
Other Payables to Related Parties	5, 7	4.378.313	1.475
Other Payables to Unrelated Parties	7	0	5.792
Deferred Income Other Than Contract Liabilities	9	9.031.226	4.263.681
Current tax liabilities, current	22	0	0
Current provisions		2.148.483	2.063.956
Current provisions for employee benefits	12	353.401	268.874
Other current provisions	11	1.795.082	1.795.082
Other Current Liabilities	13	177.063	621.449
SUB-TOTAL		18.810.350	10.505.426
Total current liabilities		18.810.350	10.505.426
NON-CURRENT LIABILITIES			
Non-current provisions		4.294.278	3.842.209
Non-current provisions for employee benefits	12	4.294.278	3.842.209
Deferred Tax Liabilities	23	0	123.766
Total non-current liabilities		4.294.278	3.965.975
Total liabilities		23.104.628	14.471.401
EQUITY			
Equity attributable to owners of parent		51.291.724	53.544.511

Issued capital	14	54.000.000	54.000.000
Inflation Adjustments on Capital	14	290.189	290.189
Treasury Shares (-)	14	0	0
Share Premium (Discount)	14	4.576.864	4.576.864
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		9.724.135	10.514.662
Gains (Losses) on Revaluation and Remeasurement		9.724.135	10.514.662
Increases (Decreases) on Revaluation of Property, Plant and Equipment	14	12.273.690	12.445.864
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.549.555	-1.931.202
Restricted Reserves Appropriated From Profits	14	1.035.543	1.035.543
Prior Years' Profits or Losses		-16.700.573	-6.944.858
Current Period Net Profit Or Loss	23	-1.634.434	-9.927.889
Total equity		51.291.724	53.544.511
Total Liabilities and Equity		74.396.352	68.015.912

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
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	8.937.046	11.871.239	5.267.345	6.411.953
Cost of sales	15	-8.381.295	-11.729.071	-5.018.362	-6.817.431
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		555.751	142.168	248.983	-405.478
GROSS PROFIT (LOSS)		555.751	142.168	248.983	-405.478
General Administrative Expenses		-1.560.795	-1.775.506	-485.117	-725.871
Marketing Expenses		-275.702	-322.815	-121.397	-120.616
Other Income from Operating Activities	17	1.368.670	1.184.531	820.869	458.101
Other Expenses from Operating Activities	17	-1.700.676	-684.446	-1.004.434	-460.835
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.612.752	-1.456.068	-541.096	-1.254.699
Investment Activity Income	18	0	89.622	0	33.000
Investment Activity Expenses		0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	-1.153.390	-3.021.197	-338.198	-2.453.406
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.766.142	-4.387.643	-879.294	-3.675.105
Finance income	19	914.281	293.674	332.376	130.485
Finance costs	20	-267.227	-1.427.035	-159.940	-871.121
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.119.088	-5.521.004	-706.858	-4.415.741
Tax (Expense) Income, Continuing Operations		484.654	-54.882	57.402	53.007
Current Period Tax (Expense) Income	22	0	0	0	0
Deferred Tax (Expense) Income	22	484.654	-54.882	57.402	53.007
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.634.434	-5.575.886	-649.456	-4.362.734
PROFIT (LOSS)		-1.634.434	-5.575.886	-649.456	-4.362.734
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	23	-1.634.434	-5.575.886	-649.456	-4.362.734
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç / (Kayıp)</i>	23	-0,03000000	-0,20700000	-0,01200000	-0,16200000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-618.353	3.935.828	-279.574	4.221.344
Gains (Losses) on Revaluation of Property, Plant and Equipment	22	0	5.018.393	0	5.018.393
Gains (Losses) on Remeasurements of Defined Benefit Plans	21,22	-772.941	-556.232	-349.467	-199.337
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		154.588	-526.333	69.893	-597.712
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	21, 22	0	-637.579	0	-637.579
Taxes Relating to Remeasurements of Defined Benefit Plans	21, 22	154.588	111.246	69.893	39.867
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-618.353	3.935.828	-279.574	4.221.344
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.252.787	-1.640.058	-929.030	-141.390
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.252.787	-1.640.058	-929.030	-141.390

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-1.634.434	-5.575.886
Profit (Loss) from Continuing Operations		-1.634.434	-5.575.886
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	10	436.119	471.923
Adjustments for provisions	11,12	-166.284	20.692
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		1.153.390	3.021.197
Adjustments for undistributed profits of associates	4	1.153.390	3.021.197
Adjustments for Tax (Income) Expenses	22	-639.242	-56.364
Adjustments for losses (gains) on disposal of non-current assets	0	0	0
Changes in Working Capital			
Decrease (Increase) in Financial Investments	0	0	-6.082
Adjustments for decrease (increase) in trade accounts receivable	5,6	-2.794.639	5.852.063
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	5,7	-2.346.016	333.202
Adjustments for decrease (increase) in inventories	8	-3.156.357	-2.959.443
Adjustments for increase (decrease) in trade accounts payable	5,6	-718.722	-2.174.376
Adjustments for increase (decrease) in other operating payables	5,7	9.023.646	3.454.067
Cash Flows from (used in) Operations			
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	0
Proceeds from sales of property, plant, equipment and intangible assets	10	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	10	-140.090	-274.925
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments	14	0	50.378
Proceeds from borrowings		0	-4.124.709
Dividends Paid		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-982.629	-1.968.263
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	3	7.965.423	2.806.084
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	3	6.982.794	837.821

Current Period 01.01.2019 - 30.06.2019																														0																
Dividends Paid																																		0	0											
Decrease through Other Distributions to Owners																																			0	0										
Increase (Decrease) through Treasury Share Transactions																																			0	0										
Increase (Decrease) through Share-Based Payment Transactions																																				0	0									
Acquisition or Disposal of a Subsidiary																																				0	0									
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																																				0	0									
Transactions with noncontrolling shareholders																																				0	0									
Increase through Other Contributions by Owners																																					0	0								
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																																					0	0								
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																																					0	0								
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																																						0	0							
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																																						0	0							
Increase (decrease) through other changes, equity																																						0	0							
Equity at end of period	23	54,000,000	290,189	0	0	0	0	0	4,578,864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,035,543	0	0	0	0	0	16,700,573	1,634,434	0	51,291,724	51,291,724