

### KAMUYU AYDINLATMA PLATFORMU

# NİĞBAŞ NİĞDE BETON SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2019 - 2. 3 Monthly Notification

**General Information About Financial Statements** 





### **Independet Audit Comment**

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

Financial Investments		Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Current Assets   S	tatement of Financial Position (Balance Sheet)			
Cash and cash equivalents 5	Assets [abstract]			
Financial Investments	CURRENT ASSETS			
Trade Receivables Due From Unrelated Parties   5,6   2,331,600   1	Cash and cash equivalents	3	6.982.794	7.965.4
Trade Receivables Due From Related Parties 1 rade Receivables Due From Related Parties 5 (1974) 1 Other Receivables Due From Related Parties 5 (1974) 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 1 Other Receivables Due From University Factors 2 Other Receivables Due From University Factors 3 Other Receivables Due From University Factors 3 Other Receivables Due From University Factors 3 Other Receivables Due From University Factors 3 Other Receivables Due From University Factors 4 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From University Factors 5 Other Receivables Due From Receivables 5 Other Receivables Due From Receivables 5 Other Receivables Due From Receivables 5 Other Receivables Due From Receivables 5 Other Receivables Due From Receivables 5 Other Receivables Due From Receivables 5 Other Receivables 5 Other Receivables Due From Receivables 5 Other Receivables 5 Other Receivables 5 Other Receivables 5 Other Receivables 5 Other Receivables 5 Other Receivables Due Receivables 5 Other Receivables 5 Other Receivables 5 Other Receivables 5	Financial Investments	5	0	
Trade Receivables Due From Unrelated Parties   5,7   3,743,777   3   3   3   3   3   3   3   3   3	Trade Receivables		6.099.579	3.304.
Other Receivables Due From Related Parties         5,7         4733370         2           Other Receivables Due From Urrelated Parties         7         664,357           Contract Assets         16         0           Inventories         8         7,389,944         4           Inventories         9         348,792           Other current assets         13         668,867,20         19           Obter Current assets         12,686,720         19           NON-CURRIN ASSETS         26,886,720         19           Other Receivables         131,61         1           Other Receivables         13,161         1           Other Receivables Due From Unrelated Parties         7         13,161           Investments accounted for rising equity method         4         13,090,004         13           Investments accounted for rising equity method         4         13,090,004         13           Land Improvements         11         27,756,000         27           Land Improvements         11         27,756,000         27           Buildings         11         4,012,515         4           Machinery And Equipments         11         20,525         1           Vehicles         11	Trade Receivables Due From Related Parties	5,6	2.331.660	1.723.
Other Receivables Due From Unrelated Parties   7		6		1.581.
Other Receivables Due From Unrelated Parties   7				3.138.
ContractAssets   16   0				2.428.
Prepayments				710
Prepayments				461
Other current assets   33   60.1864     Total current assets   28.686.720   19     Total current assets   28.686.720   19     NON-URBERT ASSETS				4.233
SUB-TOTAL   28.866.720				226 222
Total current assets   26,866,720   19		13		19.552
NON-CURRENT ASSETS   13.161				19.552
Other Receivables         13.161           Other Receivables Due From Unrelated Parties         7         13.161           Investments accounted for using equity method         4         13.090,004         14           Property, plant and equipment         33.988.487         34           Land Improvements         11         27.756,000         27           Buildings         11         4.012.515         4           Machinery And Equipments         11         302.744         1           Vehicles         11         302.549         1           Februres and fittings         11         302.549         1           Futures and fittings         11         302.549         1           Construction in Progress         11         302.549         1           Construction in Progress         11         2.00         1           Intangible assets and goodwill         2.504         2.504         1           Other Rights         11         2.504         1           Deferred Tax Asset         22         5.54         74.7396.352         48           Total assets         74.7396.352         48         74.7396.352         88           Total assets         75.6         221.873			20.800.720	15.552
Other Receivables Due From Unrelated Parties   7				
Investments accounted for using equity method   13.090.004   14				13
Property, plant and equipment   33,908.487   34				13
Land and Premises		4		14.243
Land Improvements				34.204
Buildings				27.756
Machinery And Equipments				430 4.138
Vehicles				1.501
Fixtures and fittings				328
Construction in Progress   11   0   0   1   1   1   2.504     1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.504   1   2.505   2   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   48   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632   49   47.529.632				49
Intangible assets and goodwill   2.504     Other Rights   11   2.504     Deferred Tax Asset   22   515.476     Total non-current assets   47.529.632   48     Total asset   74.396.352   68     LABILITIES AND EQUITY				
Other Rights				2
Total non-current assets         47.529.632         48           Total assets         74.396.352         68           LIABILITIES AND EQUITY           CURRENT LIABILITIES           Current Borrowings         4         0         0           Trade Payables         2.306.235         3           Trade Payables to Related Parties         5,6         221.873           Trade Payables to Unrelated Parties         6         2.084.362         2           Employee Benefit Obligations         12         769.030           Other Payables to Related Parties         5,7         4.378.313           Other Payables to Unrelated Parties         7         0           Other Payables to Unrelated Parties         7         0           Current provisions         7         0           Current provisions         9,031.226         4           Current provisions         12         35.401           Other Current provisions for employee benefits         12         35.401           Other Current provisions         11         1,795.082         1           Other Current Liabilities         13         177.063         1           SUB-TOTAL         18.810.350         10	Other Rights	11	2.504	2
Total assets   74,396,352   68	Deferred Tax Asset	22	515.476	
CURRENT LIABILITIES	Total non-current assets		47.529.632	48.463
CURRENT LIABILITIES         Current Borrowings       4       0         Trade Payables       2.306.235       3         Trade Payables to Related Parties       5,6       221.873         Trade Payables to Unrelated Parties       6       2.084.362       2         Employee Benefit Obligations       12       769.030         Other Payables       4.378.313       4.378.313         Other Payables to Related Parties       7       0         Other Payables to Unrelated Parties       7       0         Offerred Income Other Than Contract Liabilities       9       9.031.226       4         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions for employee benefits       12       353.401         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions for employee benefits       12       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3 <tr< td=""><td>Total assets</td><td></td><td>74.396.352</td><td>68.015</td></tr<>	Total assets		74.396.352	68.015
Current Borrowings       4       0         Trade Payables       2.306.235       3         Trade Payables to Related Parties       5,6       221.873         Trade Payables to Unrelated Parties       6       2.084.362       2         Employee Benefit Obligations       12       769.030         Other Payables       4.378.313       0         Other Payables to Related Parties       5,7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current Lax liabilities, current       22       0       0         Current provisions       1       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions for employee benefits       13       177.063         SUB-TOTAL       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Non-current Iabilities       23       0       0         Total non-current Liabilities	LIABILITIES AND EQUITY			
Current Borrowings       4       0         Trade Payables       2.306.235       3         Trade Payables to Related Parties       5,6       221.873         Trade Payables to Unrelated Parties       6       2.084.362       2         Employee Benefit Obligations       12       769.030         Other Payables       4.378.313       0         Other Payables to Related Parties       5,7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current tax liabilities, current       22       0       0         Current provisions       1       1.795.082       1         Other current provisions for employee benefits       12       353.401         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0       0         Total non-current liabilities       23.104.6	CLIDDENT LIADII ITIES			
Trade Payables         2,306,235         3           Trade Payables to Related Parties         5,6         221,873           Trade Payables to Unrelated Parties         6         2,084,362         2           Employee Benefit Obligations         12         769,030           Other Payables         4,378,313         0           Other Payables to Related Parties         5,7         4,378,313           Other Payables to Unrelated Parties         7         0           Deferred Income Other Than Contract Liabilities         9         9,031,226         4           Current syliabilities, current         22         0         0           Current provisions         2,148,483         2           Current provisions for employee benefits         12         353,401           Other current provisions for employee benefits         12         353,401           Other Current Liabilities         13         177,063         177,063           SUB-TOTAL         18,810,350         10           Total current liabilities         1,294,278         3           Non-current provisions         4,294,278         3           Non-current provisions for employee benefits         12         4,294,278         3           Deferred Tax Liabilities <td></td> <td></td> <td></td> <td></td>				
Trade Payables to Related Parties       5, 6       221.873         Trade Payables to Unrelated Parties       6       2.084.362       2         Employee Benefit Obligations       12       769.030         Other Payables       4.378.313       4.378.313         Other Payables to Related Parties       5, 7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current tax liabilities, current       22       0       0         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions       4.294.278       3         Non-current Inabilities       23       0         Total non-current liabilities       23       0         Total non-current liabilities       23.104.628       14		4		2.02
Trade Payables to Unrelated Parties       6       2.084.362       2         Employee Benefit Obligations       12       769.030         Other Payables       4.378.313       4.378.313         Other Payables to Related Parties       5,7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current tax liabilities, current       22       0       0         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063       1         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0       0         Total non-current liabilities       23.104.628       14         EQUITY </td <td>•</td> <td>F. C</td> <td></td> <td>3.024</td>	•	F. C		3.024
Employee Benefit Obligations       12       769.030         Other Payables       4.378.313         Other Payables to Related Parties       5, 7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current tax liabilities, current       22       0         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other Current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063       1         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       18.810.350       10         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0       0         Total non-current liabilities       23       0       0         Total non-current liabilities       23.104.628       14         EQUITY	·			403
Other Payables       4.378.313         Other Payables to Related Parties       5,7       4.378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9.031.226       4         Current tax liabilities, current       22       0       0         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401       0         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063       1         SUB-TOTAL       18.810.350       10         NON-current liabilities       18.810.350       10         NON-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0         Total non-current liabilities       4.294.278       3         Total liabilities       23.104.628       14         EQUITY				2.621 524
Other Payables to Related Parties       5,7       4,378.313         Other Payables to Unrelated Parties       7       0         Deferred Income Other Than Contract Liabilities       9       9,031.226       4         Current tax liabilities, current       22       0         Current provisions       2,148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions       11       1,795.082       1         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       10       18.810.350       10         NON-CURRENT LIABILITIES       4.294.278       3         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0       0         Total non-current liabilities       4.294.278       3         Total liabilities       23.104.628       14         EQUITY		12		32-
Other Payables to Unrelated Parties         7         0           Deferred Income Other Than Contract Liabilities         9         9.031.226         4           Current tax liabilities, current         22         0         0           Current provisions         2.148.483         2         2           Current provisions for employee benefits         12         353.401         353.401         1           Other current provisions         11         1.795.082         1         1         17.063         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1 </td <td>•</td> <td>5 7</td> <td></td> <td></td>	•	5 7		
Deferred Income Other Than Contract Liabilities   9   9.031.226   4	•			5
Current tax liabilities, current       22       0         Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       4.294.278       3         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0         Total non-current liabilities       4.294.278       3         Total liabilities       23.104.628       14         EQUITY	· · · · · · · · · · · · · · · · · · ·		-	4.263
Current provisions       2.148.483       2         Current provisions for employee benefits       12       353.401         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       4.294.278       3         Non-current provisions       4.294.278       3         Non-current provisions for employee benefits       12       4.294.278       3         Deferred Tax Liabilities       23       0         Total non-current liabilities       4.294.278       3         Total liabilities       23.104.628       14         EQUITY				
Current provisions for employee benefits       12       353.401         Other current provisions       11       1.795.082       1         Other Current Liabilities       13       177.063         SUB-TOTAL       18.810.350       10         Total current liabilities       18.810.350       10         NON-CURRENT LIABILITIES       4.294.278       3         Non-current provisions       4.294.278       3         Deferred Tax Liabilities       23       0         Total non-current liabilities       4.294.278       3         Total liabilities       23.104.628       14         EQUITY			2.148.483	2.063
Other Current Liabilities 13 177.063  SUB-TOTAL 18.810.350 10  Total current liabilities 18.810.350 10  NON-CURRENT LIABILITIES  Non-current provisions 4.294.278 3  Non-current provisions for employee benefits 12 4.294.278 3  Deferred Tax Liabilities 23 0  Total non-current liabilities 4.294.278 3  Total liabilities 23.104.628 14  EQUITY	·	12	353.401	268
SUB-TOTAL Total current liabilities  NON-CURRENT LIABILITIES  Non-current provisions  Non-current provisions for employee benefits 12 4.294.278 3  Deferred Tax Liabilities 23 0  Total non-current liabilities 4.294.278 3  Total liabilities 23.104.628 14  EQUITY	Other current provisions	11	1.795.082	1.795
Total current liabilities  NON-CURRENT LIABILITIES  Non-current provisions  Non-current provisions for employee benefits  Deferred Tax Liabilities  Total non-current liabilities  Total liabilities  EQUITY	Other Current Liabilities	13	177.063	621
Non-current provisions  Non-current provisions for employee benefits 12 4.294.278 3  Deferred Tax Liabilities 23 0  Total non-current liabilities 4.294.278 3  Total liabilities 23.104.628 14  EQUITY	SUB-TOTAL		18.810.350	10.505
Non-current provisions  Non-current provisions for employee benefits  Deferred Tax Liabilities  Total non-current liabilities  Total liabilities  EQUITY  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  5  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3  4.294.278  3	Total current liabilities		18.810.350	10.505
Non-current provisions for employee benefits  Deferred Tax Liabilities  23  Total non-current liabilities  Total liabilities  EQUITY  4.294.278  3  4.294.278  3  23  23  23  4.294.278  3  23.104.628  14	NON-CURRENT LIABILITIES			
Non-current provisions for employee benefits  Deferred Tax Liabilities  23  Total non-current liabilities  Total liabilities  EQUITY  4.294.278  3  4.294.278  3  23  23  23  4.294.278  3  23.104.628  14	Non-current provisions		4.294.278	3.842
Deferred Tax Liabilities 23 0  Total non-current liabilities 4.294.278 3  Total liabilities 23.104.628 14  EQUITY	·	12		3.842
Total non-current liabilities  Total liabilities  EQUITY  4.294.278  3  23.104.628  14				123
Total liabilities 23.104.628 14 EQUITY				3.965
	Total liabilities		23.104.628	14.471
	EQUITY			
Edulty attributable to owners of parent	Equity attributable to owners of parent		51,291,724	53.544

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
tatement of Profit or Loss and Other Comprehensive Income					
·					
PROFIT (LOSS)	15	0.027.046	11.071.220	F 267 245	C 411 0
Revenue  Cost of sales	15 15	8.937.046	11.871.239 -11.729.071	5.267.345	6.411.9 -6.817.4
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	15	-8.381.295 555.751	142.168	-5.018.362 248.983	-6.817.2
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS  GROSS PROFIT (LOSS)		555.751	142.168	248.983	-405.4
General Administrative Expenses		-1.560.795	-1.775.506	-485.117	-725.
Marketing Expenses		-275.702	-322.815	-121.397	-120.
Other Income from Operating Activities	17	1.368.670	1.184.531	820.869	458.
Other Expenses from Operating Activities	17	-1.700.676	-684.446	-1.004.434	-460.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.612.752	-1.456.068	-541.096	-1.254.
Investment Activity Income	18	0	89.622	0	33.
Investment Activity Expenses		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.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.766.142	-4.387.643	-879.294	-3.675
Finance income	19	914.281	293.674	332.376	130
Finance costs	20	-267.227	-1.427.035	-159.940	-871
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.119.088	-5.521.004	-706.858	-4.415
Tax (Expense) Income, Continuing Operations		484.654	-54.882	57.402	53
Current Period Tax (Expense) Income	22	0	0	0	
Deferred Tax (Expense) Income	22	484.654	-54.882	57.402	53
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.634.434	-5.575.886	-649.456	-4.362
PROFIT (LOSS)		-1.634.434	-5.575.886	-649.456	-4.362
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent	23	-1.634.434	-5.575.886	-649.456	-4.362
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç / (Kayıp)	23	-0,03000000	-0,20700000	-0,01200000	-0,16200
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
Gains (Losses) on Revaluation of Property, Plant and Equipment	22	0	5.018.393	0	5.018
Gains (Losses) on Remeasurements of Defined Benefit Plans	21,22	-772.941	-556.232	-349.467	-199
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		154.588	-526.333	69.893	-597
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	21, 22	0	-637.579	0	-637
Taxes Relating to Remeasurements of Defined Benefit Plans	21, 22	154.588	111.246	69.893	39
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-618.353	3.935.828	-279.574	4.221
		-2.252.787	-1.640.058	-929.030	-141
TOTAL COMPREHENSIVE INCOME (LOSS)					
TOTAL COMPREHENSIVE INCOME (LOSS)  Total Comprehensive Income Attributable to					
		0	0	-929.030	



## 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
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-842.539	2.380.99
Profit (Loss)		-1.634.434	-5.575.88
Profit (Loss) from Continuing Operations		-1.634.434	-5.575.88
Adjustments to Reconcile Profit (Loss)		783.983	3.457.44
Adjustments for depreciation and amortisation expense	10	436.119	471.92
Adjustments for provisions	11,12	-166.284	20.69
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		1.153.390	3.021.19
Adjustments for undistributed profits of associates	4	1.153.390	3.021.19
Adjustments for Tax (Income) Expenses	22	-639.242	-56.36
Adjustments for losses (gains) on disposal of non-current assets	0	0	
Changes in Working Capital		7.912	4.499.43
Decrease (Increase) in Financial Investments	0	0	-6.08
Adjustments for decrease (increase) in trade accounts receivable	5,6	-2.794.639	5.852.06
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	5,7	-2.346.016	333.20
Adjustments for decrease (increase) in inventories	8	-3.156.357	-2.959.44
Adjustments for increase (decrease) in trade accounts payable	5,6	-718.722	-2.174.37
Adjustments for increase (decrease) in other operating payables	5,7	9.023.646	3.454.06
Cash Flows from (used in) Operations		-842.539	2.380.99
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-140.090	-274.92
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	
Proceeds from sales of property, plant, equipment and intangible assets	10	0	
Purchase of Property, Plant, Equipment and Intangible Assets	10	-140.090	-274.92
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-4.074.33
Payments to Acquire Entity's Shares or Other Equity Instruments	14	0	50.37
Proceeds from borrowings		0	-4.124.70
Dividends Paid		0	(
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-982.629	-1.968.26
Net increase (decrease) in cash and cash equivalents		-982.629	-1.968.26
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	837.82



## Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

		Equity																						
			Equity attributable to owners of parent [member]																					
		Footnote Reference									Other Accumulated Comprehensiv	e Income That Will Not I	Be Reclassified In Profit Or Loss				Other Accumulate	d Comprehensive Income That Will Be R	eclassified In Profit Or Loss			F	etained Earnings	
			Issued	Balancing Addition Inflation Account Capita	nal Il Capital Treasury	Capital	Effects of Share Combinations oremiums Entities or or Businesses discounts Under Comm	Put Option s of Revaluation Fund Related Share	Accumulated	Gains/Losses on I	Revaluation and Remeasurement [member]	Gains (Losses) Due to	Gains (Losses) on	Other Comprehensive		Reserve Of Gains or Losses on Hedge	Gains (Losses) o	on Revaluation and Reclassification	Change in Change in	Share of Other	Restricted Reserves interest	Other Advance reserves Dividend		Non-controlling interests [ member]
			Capital	Adjustments for Contribut on Capital Merger of Capital Sharehol	tion Advance Shares	to Cross-Ownership d	Share Combinations or Entities or Businesses discounts Under Control	Fund Related with on Non-controlling interests	from	Increases ( Decreases) on Revaluation of Property, Plant and Equipment	Increases ( Decreases) on Revaluation of Intangible Assets  Increases ( Gains (Losses) on Remeasurements of Defined Decreases ( Decreases)	Change in Fair Value Financial Liability Attributable to Chan, in Credit Risk of Liability	Hedging incom Joint Ve Using Eding Instruments that Hedge Investments in Equity Instruments	Other Comprehensive e Of Associates And tutures Accounted for uity Method that will cclassified to Profit or Loss	Reserves of Other n Losses)  Other Exchange Differences on Translation	Cash Flow Hedges of Net or Investment in Losses Foreign on Operations Hedge	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Reserve of Financial Assets Other Measured at Fair Value through Other Comprehensive Reclassification Adjustments	Change in Value of Value of Forward Options Contracts Change in Change in Value of Value of Forward Options Contracts Spreads	Comprehensive Income of Associates and Joint Gains Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Appropriated [ From Profits membe [member] ]	Payments r (Net) P	Prior Net (ears' Profit or ofits or .osses Loss	
	Statement of changes in equity [abstract]																							
	Statement of changes in equity [line items]  Equity at beginning of period	14	27.000.000	290.189	-79.966		4.606.452			8.204.872	-1.341.206										1.035.543	-2	953.029 4.131.651 32.631	1.204 32.631.204
	Adjustments Related to Accounting Policy Changes																						4.131.651	0 0
	Adjustments Related to Required Changes in Accounting Policies																							0
	Adjustments Related to Voluntary Changes in Accounting Policies																							0 0
	Adjustments Related to Errors  Other Restatements																							0 0
	Restated Balances																							0 0
	Transfers									-139.822												-3	991.829 4.131.651	0 0
	Total Comprehensive Income (Loss)	14								4.380.814	-444.986												5.575.886 -1.640	-1.640.058
	Profit (loss)  Other Comprehensive Income (Loss)																							0 0
	Issue of equity																							0 0
	Capital Decrease																							0
	Capital Advance																							0 0
	Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common																							0 0
	Control  Advance Dividend Payments																							0 0
Previous Period 01.01.2018 - 30.06.2018	Dividends Paid																							0 0
01.01.2010 30.00.2010	Decrease through Other Distributions to Owners  Increase (Decrease) through Treasury Share																							0 0
	Transactions Increase (Decrease) through Share-Based Payment				79.966		-29.588																	0.378 50.378
	Transactions  Acquisition or Disposal of a Subsidiary																							0 0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																							0 0
	control, equity  Transactions with noncontrolling shareholders																							0 0
	Increase through Other Contributions by Owners																							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																							0 0
	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																							0 0
	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																							0 0
	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																							0
	Increase (decrease) through other changes, equity																							0 0
		14	27.000.000	290.189 0	0 0 0	0 4	4.576.864	0 0	0 0	12.445.864	0 -1.786.192 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 -6	944.858 5.575.886 0 31.041	1.524 31.041.524
	Statement of changes in equity [abstract]																							
	Statement of changes in equity [line items]  Equity at beginning of period	14	54.000.000	290.189	0		4.576.864			12.445.864	-1.931.202										1.035.543	-6	944.858 9.927.889 53.544	<b>3.511</b> 53.544.511
	Adjustments Related to Accounting Policy Changes																						9.927.889	0 0
	Adjustments Related to Required Changes in Accounting Policies																							0
	Adjustments Related to Voluntary Changes in Accounting Policies																							0 0
	Adjustments Related to Errors  Other Restatements																							0 0
	Restated Balances																							0 0
	Transfers									-172.174												-9	755.715 9.927.889	0 0
		23								0	-618.353												1.634.434 -2.252	2.787 -2.252.787
	Profit (loss)  Other Comprehensive Income (Loss)																							0 0
	Issue of equity																							0 0
	Capital Decrease																							0 0
	Capital Advance																							0 0
	Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common																							0 0
	Control  Advance Dividend Payments																							0
	navance dividend r ayments																							

													0
Current Period 01.2019 - 30.06.2019	Dividends Paid												0
	Decrease through Other Distributions to Owners												0
	Increase (Decrease) through Treasury Share Transactions												0
	Increase (Decrease) through Share-Based Payment Transactions												0
	Acquisition or Disposal of a Subsidiary												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
	Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												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
	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
	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
	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
	Increase (decrease) through other changes, equity												0
	Equity at end of period	23 54.000	.000 290.189 0	0 0 0	0 4.576.864 0	0 0 0 12.273	.690 0 -2.549.555 0 0	0 0	0 0 0 0	0 0 0	0 00 0	0 0 0 1.035.543	0 0 0 16.700.573 1.634.434 0 51.291.724 51.291.