



KAMUYU AYDINLATMA PLATFORMU

BERA HOLDİNG A.Ş.
Financial Report
Consolidated
2019 - 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 30.09.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	125.008.991	96.370.805
Trade Receivables		583.840.241	562.726.041
Trade Receivables Due From Unrelated Parties	7	583.840.241	562.726.041
Other Receivables		162.779.304	92.334.011
Other Receivables Due From Related Parties	6	401.571	373.318
Other Receivables Due From Unrelated Parties	9	162.377.733	91.960.693
Inventories	10	637.488.218	575.808.104
Prepayments	12	67.527.924	70.365.583
Current Tax Assets	40	1.277.816	336.188
Other current assets	29	46.635.562	35.405.209
SUB-TOTAL		1.624.558.056	1.433.345.941
Non-current Assets or Disposal Groups Classified as Held for Sale	39	11.512.663	11.512.663
Total current assets		1.636.070.719	1.444.858.604
NON-CURRENT ASSETS			
Financial Investments	47	68.701.625	64.460.715
Trade Receivables		13.015.934	18.903.174
Trade Receivables Due From Unrelated Parties	7	13.015.934	18.903.174
Other Receivables		4.294.476	4.269.101
Other Receivables Due From Unrelated Parties	9	4.294.476	4.269.101
Biological assets	11	13.060.300	12.068.350
Investment property	13	320.167.273	368.805.085
Property, plant and equipment	14	1.314.975.153	1.352.983.581
Right of Use Assets	15	13.189.074	0
Intangible assets and goodwill		23.660.193	18.034.456
Goodwill	18	5.185.704	5.185.704
Other intangible assets	17	18.474.489	12.848.752
Prepayments	12	4.829.299	4.246.546
Deferred Tax Asset	40	61.689.971	61.315.509
Other Non-current Assets	29	4.972.359	4.536.302
Total non-current assets		1.842.555.657	1.909.622.819
Total assets		3.478.626.376	3.354.481.423
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	489.017.240	546.141.594
Current Portion of Non-current Borrowings	47	167.200.890	152.154.123
Other Financial Liabilities	47	58.458	0
Trade Payables		183.923.877	183.241.434
Trade Payables to Unrelated Parties	7	183.923.877	183.241.434
Employee Benefit Obligations	27	22.831.617	19.913.234
Other Payables		10.454.464	6.594.383
Other Payables to Related Parties	6	1.887.413	1.847.475
Other Payables to Unrelated Parties	9	8.567.051	4.746.908
Deferred Income Other Than Contract Liabilities	12	57.760	220.186
Current tax liabilities, current	40	10.973.258	11.340.597
Current provisions		8.002.624	4.954.032
Other current provisions	25	8.002.624	4.954.032
Other Current Liabilities	29	197.545.635	190.508.298
SUB-TOTAL		1.090.065.823	1.115.067.881
Liabilities included in disposal groups classified as held for sale	39	0	0
Total current liabilities		1.090.065.823	1.115.067.881
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	240.945.211	170.345.255
Other Financial Liabilities	47	13.671.460	0
Trade Payables		0	994.620
Trade Payables To Unrelated Parties	7	0	994.620
Other Payables		1.457.762	1.511.557

Other Payables to Unrelated parties	9	1,457.762	1,511.557
Deferred Income Other Than Contract Liabilities	12	207.273	215.780
Non-current provisions		46,325.167	44,864.134
Non-current provisions for employee benefits	27	46,325.167	40,088.142
Other non-current provisions	25	0	4,775.992
Deferred Tax Liabilities	40	175,027.544	185,075.263
Other non-current liabilities	29	26,703.969	21,019.604
Total non-current liabilities		504,338.386	424,026.213
Total liabilities		1,594,404.209	1,539,094.094
EQUITY			
Equity attributable to owners of parent		1,651,967.351	1,591,954.636
Issued capital	30	341,600.000	341,600.000
Inflation Adjustments on Capital	30	410,924.305	410,924.305
Capital Adjustments due to Cross-Ownership (-)	30	-109,640.584	-109,658.677
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		762,736.064	785,205.610
Gains (Losses) on Revaluation and Remeasurement	30	777,767.582	798,952.339
Other Gains (Losses)	30	-15,031.518	-13,746.729
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		956.346	-1,188.001
Exchange Differences on Translation	30	956.346	-1,188.001
Prior Years' Profits or Losses	30	182,208.559	146,140.794
Current Period Net Profit Or Loss	41	63,182.661	18,930.605
Non-controlling interests	30	232,254.816	223,432.693
Total equity		1,884,222.167	1,815,387.329
Total Liabilities and Equity		3,478,626.376	3,354,481.423

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	1.673.257.127	1.608.943.317	578.869.203	705.578.344
Cost of sales	31	-1.332.734.215	-1.256.334.490	-449.336.079	-533.998.016
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		340.522.912	352.608.827	129.533.124	171.580.328
GROSS PROFIT (LOSS)		340.522.912	352.608.827	129.533.124	171.580.328
General Administrative Expenses	33	-111.136.833	-101.086.327	-33.327.703	-33.373.514
Marketing Expenses	33	-78.400.876	-67.554.196	-26.720.389	-24.897.813
Research and development expense	33	-5.932.092	-5.937.498	-2.224.083	-925.384
Other Income from Operating Activities	34	53.868.531	50.512.620	13.001.402	11.931.478
Other Expenses from Operating Activities	34	-15.240.015	-22.617.484	-4.358.276	-6.603.228
PROFIT (LOSS) FROM OPERATING ACTIVITIES		183.681.627	205.925.942	75.904.075	117.711.867
Investment Activity Income	35	72.937.844	102.295.246	-97.473	5.912.544
Investment Activity Expenses	35	-439.820	-410.231	-92.266	-156.364
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		256.179.651	307.810.957	75.714.336	123.468.047
Finance income	37	98.546.109	139.192.292	43.974.451	92.819.809
Finance costs	37	-240.667.197	-366.613.294	-73.605.054	-242.894.766
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		114.058.563	80.389.955	46.083.733	-26.606.910
Tax (Expense) Income, Continuing Operations		-21.167.440	-41.695.728	-11.775.175	-13.426.204
Current Period Tax (Expense) Income	40	-31.428.492	-31.237.756	-14.121.019	-15.939.499
Deferred Tax (Expense) Income	40	10.261.052	-10.457.972	2.345.844	2.513.295
PROFIT (LOSS) FROM CONTINUING OPERATIONS		92.891.123	38.694.227	34.308.558	-40.033.114
PROFIT (LOSS)		92.891.123	38.694.227	34.308.558	-40.033.114
Profit (loss), attributable to [abstract]					
Non-controlling Interests	30	29.708.462	33.311.673	9.855.254	14.477.541
Owners of Parent	41	63.182.661	5.382.554	24.453.304	-54.510.655
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 (Zarar)</i>	41	0,18500000	0,01600000	0,07200000	-0,16000000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	41	0,18500000	0,01600000	0,07200000	-0,16000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		20.498.739	166.617.960	-809.675	-3.856.522
Gains (Losses) on Revaluation of Property, Plant and Equipment	38	24.475.877	218.079.705	0	-1.767.539
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	38	-1.647.165	-3.621.550	-1.038.044	-2.669.028
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.329.973	-47.840.195	228.369	580.045
Deferred Tax (Expense) Income	38	-2.329.973	-47.840.195	228.369	580.045
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		20.498.739	166.617.960	-809.675	-3.856.522
TOTAL COMPREHENSIVE INCOME (LOSS)		113.389.862	205.312.187	33.498.883	-43.889.636
Total Comprehensive Income Attributable to					
Non-controlling Interests		29.708.462	58.079.158	9.855.254	18.147.148
Owners of Parent		83.681.400	147.233.029	23.643.629	-62.036.784

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		114.058.563	80.389.955
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14, 17	68.266.750	52.935.813
Adjustments for Impairment Loss (Reversal of Impairment Loss)		9.723.116	10.795.831
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	9.716.636	9.757.938
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	6.480	1.037.893
Adjustments for provisions		9.042.346	1.989.949
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	10.769.746	3.234.381
Adjustments for (Reversal of) Other Provisions	25	-1.727.400	-1.244.432
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-24.943.596	-212.823.073
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-24.943.596	-212.823.073
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-70.470.668	-49.290.269
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-28.253	-157.411
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-70.442.415	-49.132.858
Adjustments for decrease (increase) in inventories	10	-61.686.594	-96.651.178
Decrease (Increase) in Biological Assets	11	-991.950	-1.965.200
Decrease (Increase) in Prepaid Expenses	12	2.254.906	-14.679.593
Adjustments for increase (decrease) in trade accounts payable		-312.177	42.993.402
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-312.177	42.993.402
Increase (Decrease) in Employee Benefit Liabilities	27	-1.614.338	3.352.964
Adjustments for increase (decrease) in other operating payables		3.806.286	-5.864.928
Increase (Decrease) in Other Operating Payables to Related Parties	6	39.938	539.619
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	3.766.348	-6.404.547
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-170.933	115.785
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.991.876	85.052.699
Decrease (Increase) in Other Assets Related with Operations	29	-11.666.410	5.926.568
Increase (Decrease) in Other Payables Related with Operations	29	9.674.534	79.126.131
Cash Flows from (used in) Operations			
Income taxes refund (paid)	40	-33.073.646	-15.212.125
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	47	-4.240.910	-2.937.555
Proceeds from sales of property, plant, equipment and intangible assets	14, 17	12.753.753	
Purchase of Property, Plant, Equipment and Intangible Assets	14, 17		-119.855.579
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments		18.093	-75.881
Cash Outflows Due to Changes in Cross-shareholdings	30	18.093	-75.881
Proceeds from borrowings	47	28.522.369	186.266.244
Dividends Paid	30	-20.818.200	-4.926.374
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents	30	506.892	44.330.795
Net increase (decrease) in cash and cash equivalents		28.638.186	-16.058.318

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	96.370.805	63.055.567
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	125.008.991	46.997.249

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)										Non-controlling interests (member)		
	Issued Capital	Inflation Adjustments on Capital	Capital Adjustments due to Cross-Ownership	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			Retained Earnings				
				Increases (Decreases) on Revaluation of Property, Plant and Equipment	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
Gains/Losses on Revaluation and Remeasurement (member)													
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	341.600.000	410.924.305	-109.570.013	571.065.932	-9.200.721	-414.417			45.828.904	14.495.003	1.264.728.993	143.965.763	1.408.694.756
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	30								14.495.003	-14.495.003			
Total Comprehensive Income (Loss)				127.963.509	-2.824.809				16.711.775	5.382.554	147.233.029	24.767.485	172.000.514
Profit (loss)	41									5.382.554			5.382.554
Other Comprehensive Income (Loss)	27-30			127.963.509	-2.824.809				16.711.775		141.850.475	24.767.485	166.617.960
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid	30								-4.926.374		-4.926.374		-4.926.374
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	30								65.301.933		65.301.933	40.581.623	105.883.556
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	30			-75.881	61.702.090			-4.400.699	48.731.494		105.957.004		105.957.004
Equity at end of period	341.600.000	410.924.305	-109.645.894	760.731.531	-12.025.530	-4.815.116			186.142.735	5.382.554	1.578.294.585	209.314.871	1.787.609.456
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	341.600.000	410.924.305	-109.658.677	798.952.339	-13.746.729	-1.188.001			146.140.794	18.930.605	1.591.954.636	223.432.603	1.815.387.329
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	30								18.930.605	-18.930.605			
Total Comprehensive Income (Loss)									21.783.528	63.182.661	83.681.400		83.681.400
Profit (loss)	41									63.182.661	63.182.661		63.182.661
Other Comprehensive Income (Loss)	27-30								21.783.528		20.498.739		20.498.739
Issue of equity													
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 - 30.09.2018

