



KAMUYU AYDINLATMA PLATFORMU

BERA HOLDİNG A.Ş.
Financial Report
Consolidated
2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	358.121.723	195.384.504
Trade Receivables		674.425.863	523.002.028
Trade Receivables Due From Unrelated Parties	7	674.425.863	523.002.028
Other Receivables		246.118.680	196.270.221
Other Receivables Due From Related Parties	6	554.061	421.520
Other Receivables Due From Unrelated Parties	9	245.564.619	195.848.701
Inventories	10	743.703.440	759.360.731
Prepayments	12	84.637.522	41.191.782
Current Tax Assets	40	589.725	2.538.093
Other current assets	29	52.565.019	61.932.667
SUB-TOTAL		2.160.161.972	1.779.680.026
Non-current Assets or Disposal Groups Classified as Held for Sale	39	11.512.663	11.512.663
Total current assets		2.171.674.635	1.791.192.689
NON-CURRENT ASSETS			
Financial Investments	47	68.086.806	63.886.550
Trade Receivables		34.510.746	19.979.675
Trade Receivables Due From Unrelated Parties	7	34.510.746	19.979.675
Other Receivables		20.867	19.743
Other Receivables Due From Unrelated Parties	9	20.867	19.743
Biological assets	11	14.674.950	13.125.000
Investment property	13	318.874.599	319.921.605
Property, plant and equipment	14	1.418.089.613	1.365.334.975
Right of Use Assets	15	708.057	928.479
Intangible assets and goodwill		16.793.460	14.727.270
Other intangible assets	17	16.793.460	14.727.270
Prepayments	12	6.186.354	4.646.164
Deferred Tax Asset	40	78.871.400	64.266.941
Other Non-current Assets	29	1.867.375	2.738.759
Total non-current assets		1.958.684.227	1.869.575.161
Total assets		4.130.358.862	3.660.767.850
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	256.896.887	417.156.718
Current Portion of Non-current Borrowings	47	366.298.499	173.635.634
Other Financial Liabilities	47	199.818	425.220
Trade Payables		148.627.974	270.529.994
Trade Payables to Unrelated Parties	7	148.627.974	270.529.994
Employee Benefit Obligations	27	26.985.294	32.003.591
Other Payables		4.576.916	5.468.715
Other Payables to Related Parties	6	52.443	1.949.145
Other Payables to Unrelated Parties	9	4.524.473	3.519.570
Deferred Income Other Than Contract Liabilities		571.787	249.011
Deferred Income Other Than Contract Liabilities From Related Parties	12	571.787	249.011
Current tax liabilities, current	40	29.134.118	9.283.774
Current provisions		7.630.836	8.590.731
Other current provisions	25	7.630.836	8.590.731
Other Current Liabilities	29	183.001.027	204.344.576
SUB-TOTAL		1.023.923.156	1.121.687.964
Total current liabilities		1.023.923.156	1.121.687.964
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	467.591.905	399.858.628
Other Financial Liabilities	47	582.191	616.233
Trade Payables		1.508.175	1.385.237
Trade Payables To Unrelated Parties	9	1.508.175	1.385.237
Deferred Income Other Than Contract Liabilities	12	279.403	217.973
Non-current provisions		56.389.985	54.222.870

Non-current provisions for employee benefits	27	55,221.985	50,155.828
Other non-current provisions	25	1,168.000	4,067.042
Deferred Tax Liabilities	40	186,899.770	175,779.249
Other non-current liabilities	29	58,145.999	20,249.573
Total non-current liabilities		771,397.428	652,329.763
Total liabilities		1,795,320.584	1,774,017.727
EQUITY			
Equity attributable to owners of parent		2,028,280.594	1,638,700.925
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	-37,695.926	-95,735.141
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		799,084.516	764,542.957
Gains (Losses) on Revaluation and Remeasurement	30	826,400.034	784,615.873
Exchange Differences on Translation	30	-6,915.341	-2,297.647
Other Gains (Losses)	30	-20,400.177	-17,775.269
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Prior Years' Profits or Losses	30	335,699.433	190,478.278
Current Period Net Profit Or Loss	41	178,668.266	26,890.526
Non-controlling interests	30	306,757.684	248,049.198
Total equity		2,335,038.278	1,886,750.123
Total Liabilities and Equity		4,130,358.862	3,660,767.850

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	2.207.379.727	1.673.257.127	802.074.725	578.869.203
Cost of sales	31	-1.629.221.549	-1.332.734.215	-635.235.771	-449.336.079
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		578.158.178	340.522.912	166.838.954	129.533.124
GROSS PROFIT (LOSS)		578.158.178	340.522.912	166.838.954	129.533.124
General Administrative Expenses	33	-114.906.213	-111.136.833	-40.566.757	-33.327.703
Marketing Expenses	33	-89.962.615	-78.400.876	-31.791.080	-26.720.389
Research and development expense	33	-6.241.464	-5.932.092	-2.851.667	-2.224.083
Other Income from Operating Activities	34	41.987.539	53.868.531	11.429.581	13.001.402
Other Expenses from Operating Activities	34	-35.604.796	-15.240.015	-6.700.076	-4.358.276
PROFIT (LOSS) FROM OPERATING ACTIVITIES		373.430.629	183.681.627	96.358.955	75.904.075
Investment Activity Income	35	22.700.375	72.937.844	6.236.561	-97.473
Investment Activity Expenses	35	-12.361.044	-439.820	-7.075.066	-92.266
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		383.769.960	256.179.651	95.520.450	75.714.336
Finance income	37	173.447.427	98.546.109	78.659.929	43.974.451
Finance costs	37	-285.245.454	-240.667.197	-93.751.293	-73.605.054
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		271.971.933	114.058.563	80.429.086	46.083.733
Tax (Expense) Income, Continuing Operations		-47.469.818	-21.167.440	-3.642.906	-11.775.175
Current Period Tax (Expense) Income	40	-58.766.869	-31.428.492	-13.804.669	-14.121.019
Deferred Tax (Expense) Income	40	11.297.051	10.261.052	10.161.763	2.345.844
PROFIT (LOSS) FROM CONTINUING OPERATIONS		224.502.115	92.891.123	76.786.180	34.308.558
PROFIT (LOSS)		224.502.115	92.891.123	76.786.180	34.308.558
Profit (loss), attributable to [abstract]					
Non-controlling Interests	30	45.833.849	29.708.462	18.341.638	9.855.254
Owners of Parent	41	178.668.266	63.182.661	58.444.542	24.453.304
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</i>	41	0,52300000	0,18500000	0,17100000	0,07200000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç</i>	41	0,52300000	0,18500000	0,17100000	0,07200000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.624.908	20.498.740	-1.719.694	-809.674
Gains (Losses) on Revaluation of Property, Plant and Equipment	38	0	24.475.877	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	38	-3.365.267	-1.647.165	-2.204.736	-1.038.044
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		740.359	-2.329.972	485.042	228.370
Deferred Tax (Expense) Income	38	740.359	-2.329.972	485.042	228.370
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-2.624.908	20.498.740	-1.719.694	-809.674
TOTAL COMPREHENSIVE INCOME (LOSS)		221.877.207	113.389.863	75.066.486	33.498.884
Total Comprehensive Income Attributable to					
Non-controlling Interests		45.669.867	29.708.462	18.254.795	9.855.254
Owners of Parent		176.207.340	83.681.401	56.811.691	23.643.630

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		271.971.933	114.058.563
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14, 17	70.234.146	68.266.750
Adjustments for Impairment Loss (Reversal of Impairment Loss)		5.942.124	9.723.116
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	5.468.226	9.716.636
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	473.898	6.480
Adjustments for provisions		2.838.516	9.042.346
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	6.697.453	10.769.746
Adjustments for (Reversal of) Other Provisions	25	-3.858.937	-1.727.400
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-171.423.132	-24.943.596
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7	-171.423.132	-24.943.596
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-49.849.583	-70.470.668
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-132.541	-28.253
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-49.717.042	-70.442.415
Adjustments for decrease (increase) in inventories	10	15.183.393	-61.686.594
Decrease (Increase) in Biological Assets	11	-1.549.950	-991.950
Decrease (Increase) in Prepaid Expenses	12	-44.985.930	2.254.906
Adjustments for increase (decrease) in trade accounts payable		-121.902.020	-312.177
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-121.902.020	-312.177
Increase (Decrease) in Employee Benefit Liabilities	27	-6.649.593	-1.614.338
Adjustments for increase (decrease) in other operating payables		-768.861	3.806.286
Increase (Decrease) in Other Operating Payables to Related Parties	6	-1.896.702	39.938
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	1.127.841	3.766.348
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	384.206	-170.933
Other Adjustments for Other Increase (Decrease) in Working Capital		-54.453.669	-1.991.876
Decrease (Increase) in Other Assets Related with Operations	29	10.239.032	-11.666.410
Increase (Decrease) in Other Payables Related with Operations	29	-64.692.701	9.674.534
Cash Flows from (used in) Operations			
Income taxes refund (paid)	40	46.469.969	-33.073.646
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	47	-4.200.256	-4.240.910
Proceeds from sales of property, plant, equipment and intangible assets	14, 17	-11.088.779	12.753.753
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments	30	58.039.215	18.093
Proceeds from borrowings		99.876.867	28.522.369
Proceeds From Issue of Debt Instruments	47	99.876.867	28.522.369
Dividends Paid	30	0	-20.818.200
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	58.668.623	506.892
Net increase (decrease) in cash and cash equivalents		162.737.219	28.638.186
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	53	195.384.504	96.370.805

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					
				Gains/Losses on Revaluation and Remeasurement (member)	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss				
Increases (Decreases) on Revaluation of Property, Plant and Equipment														
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	-1.188.001	-13.746.729			146.140.794	18.930.605	1.591.954.636	223.432.693	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)														
Profit (loss)	41										63.182.661	63.182.661	63.182.661	
Other Comprehensive Income (Loss)	27-30							-1.284.789			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	30										-20.818.200	-20.818.200	-20.818.200	
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		18.093								17.809.287	17.827.380	8.760.752	26.588.132
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			-21.184.757	2.144.347						-1.637.455	-20.677.865	61.371	-20.616.494
Equity at end of period	341.600.000	410.924.305	-109.640.584	777.767.582	956.346	-15.031.518			182.208.559	63.182.661	1.651.967.351	232.254.816	1.894.222.167	
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	341.600.000	410.924.305	-95.735.141	784.615.873	-2.297.647	-17.775.269			190.478.278	26.890.526	1.638.700.925	248.049.198	1.886.750.123	
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								26.890.526	-26.890.526				
Total Comprehensive Income (Loss)														
Profit (loss)	41										178.668.266	178.668.266	45.833.849	224.502.115
Other Comprehensive Income (Loss)	27							-2.460.926			-2.460.926	-163.982	-2.624.908	
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
01.01.2019 - 30.09.2019

