

NIĞBAŞ NIĞDE BETON SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent 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

Niğbaşı Niğde Beton Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Niğbaşı Niğde Beton Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2018 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 ("KKGK") 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

Birgül Erdoğan, SMMM

Sorumlu Denetçi

İstanbul, 9 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	837.821	2.806.084
Financial Investments	5	123.492	117.410
Trade Receivables		4.661.778	10.513.841
Trade Receivables Due From Related Parties	6, 7	462.791	1.232.279
Trade Receivables Due From Unrelated Parties	7	4.198.987	9.281.562
Other Receivables		2.607.162	2.517.073
Other Receivables Due From Related Parties	6, 8	1.911.444	1.894.966
Other Receivables Due From Unrelated Parties	8	695.718	622.107
Receivables from Ongoing Construction or Service Contracts	17	219.226	1.241.601
Inventories	9	8.636.947	5.677.504
Prepayments	10	662.032	158.032
Other current assets	14	686.518	596.022
SUB-TOTAL		18.434.976	23.627.567
Total current assets		18.434.976	23.627.567
NON-CURRENT ASSETS			
Other Receivables		13.161	8.574
Other Receivables Due From Unrelated Parties	8	13.161	8.574
Investments accounted for using equity method	5	17.852.783	20.873.980
Property, plant and equipment		27.501.952	22.678.512
Land and Premises	11	20.774.000	17.113.000
Land Improvements	11	497.592	408.497
Buildings	11	4.162.083	3.055.962
Machinery And Equipments	11	1.622.222	1.672.892
Vehicles	11	358.750	389.811
Fixtures and fittings	11	39.785	38.350
Construction in Progress	11	47.520	
Intangible assets and goodwill		4.538	6.582
Other Rights	11	4.538	6.582
Deferred Tax Asset	23	0	413.180
Total non-current assets		45.372.434	43.980.828
Total assets		63.807.410	67.608.395
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	6.754.380	10.879.089
Trade Payables		4.062.058	6.236.434
Trade Payables to Related Parties	6, 7	879.034	557.874
Trade Payables to Unrelated Parties	7	3.183.024	5.678.560
Employee Benefit Obligations	13	785.822	820.008
Other Payables		3.233.743	329.068
Other Payables to Related Parties	6, 8	3.228.351	329.068
Other Payables to Unrelated Parties	8	5.392	0
Deferred Income	10	11.451.978	10.256.964
Current tax liabilities, current	23	0	0
Current provisions		2.146.004	2.261.576
Current provisions for employee benefits	13	316.366	409.329
Other current provisions	12	1.829.638	1.852.247
Other Current Liabilities	14	468.361	964.225
SUB-TOTAL		28.902.346	31.747.364
Total current liabilities		28.902.346	31.747.364
NON-CURRENT LIABILITIES			
Non-current provisions		3.695.505	3.229.827
Non-current provisions for employee benefits	13	3.695.505	3.229.827
Deferred Tax Liabilities	23	168.035	
Total non-current liabilities		3.863.540	3.229.827
Total liabilities		32.765.886	34.977.191
EQUITY			

Equity attributable to owners of parent		31.041.524	32.631.204
Issued capital	15	27.000.000	27.000.000
Inflation Adjustments on Capital	15	290.189	290.189
Treasury Shares (-)	15	0	-79.966
Share Premium (Discount)	15	4.576.864	4.606.452
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		10.659.672	6.863.666
Gains (Losses) on Revaluation and Remeasurement		10.659.672	6.863.666
Increases (Decreases) on Revaluation of Property, Plant and Equipment	15	12.445.864	8.204.872
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-1.786.192	-1.341.206
Restricted Reserves Appropriated From Profits	15	1.035.543	1.035.543
Prior Years' Profits or Losses		-6.944.858	-2.953.029
Current Period Net Profit Or Loss	24	-5.575.886	-4.131.651
Total equity		31.041.524	32.631.204
Total Liabilities and Equity		63.807.410	67.608.395

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	11.871.239	12.308.069	6.411.953	8.218.441
Cost of sales	16	-11.729.071	-11.927.980	-6.817.431	-7.917.615
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		142.168	380.089	-405.478	300.826
GROSS PROFIT (LOSS)		142.168	380.089	-405.478	300.826
General Administrative Expenses	0	-1.775.506	-1.444.079	-725.871	-738.446
Marketing Expenses	0	-322.815	-301.451	-120.616	-165.073
Other Income from Operating Activities	18	1.184.531	741.550	458.101	316.847
Other Expenses from Operating Activities	18	-684.446	-338.740	-460.835	-224.303
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.456.068	-962.631	-1.254.699	-510.149
Investment Activity Income	19	89.622	76.108	33.000	35.792
Investment Activity Expenses	19	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	5	-3.021.197	942.994	-2.453.406	2.077.995
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-4.387.643	56.471	-3.675.105	1.603.638
Finance income	20	293.674	263.298	130.485	147.437
Finance costs	21	-1.427.035	-970.011	-871.121	-464.195
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.521.004	-650.242	-4.415.741	1.286.880
Tax (Expense) Income, Continuing Operations		-54.882	112.917	53.007	51.769
Current Period Tax (Expense) Income	23	0	0	0	0
Deferred Tax (Expense) Income	23	-54.882	112.917	53.007	51.769
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.575.886	-537.325	-4.362.734	1.338.649
PROFIT (LOSS)		-5.575.886	-537.325	-4.362.734	1.338.649
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	24	-5.575.886	-537.325	-4.362.734	1.338.649
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>	24	-0,20700000	-0,02000000	-0,16200000	0,05000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.935.828	-94.246	4.221.344	-51.396
Gains (Losses) on Revaluation of Property, Plant and Equipment	22	5.018.393	0	5.018.393	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-556.232	-117.807	-199.337	-64.244
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	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-526.333	23.561	-597.712	12.848
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	22, 23	-637.579	0	-637.579	0
Taxes Relating to Remeasurements of Defined Benefit Plans	22, 23	111.246	23.561	39.867	12.848
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		3.935.828	-94.246	4.221.344	-51.396
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.640.058	-631.571	-141.390	1.287.253
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-1.640.058	-631.571	-141.390	1.287.253

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.380.993	-2.255.855
Profit (Loss)		-5.575.886	-537.325
Profit (Loss) from Continuing Operations		-5.575.886	-537.325
Adjustments to Reconcile Profit (Loss)		3.457.448	-569.812
Adjustments for depreciation and amortisation expense	11	471.923	537.601
Adjustments for provisions	12,13	20.692	-23.387
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		3.021.197	-942.994
Adjustments for undistributed profits of associates	0	3.021.197	-942.994
Adjustments for Tax (Income) Expenses	23	-56.364	-136.478
Adjustments for losses (gains) on disposal of non-current assets	0	0	-4.554
Changes in Working Capital		4.499.431	-1.148.718
Decrease (Increase) in Financial Investments	5	-6.082	-5.553
Adjustments for decrease (increase) in trade accounts receivable	6,7	5.852.063	304.591
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6,8	333.202	3.025.392
Adjustments for decrease (increase) in inventories	9	-2.959.443	-3.263.300
Adjustments for increase (decrease) in trade accounts payable	6,7	-2.174.376	-2.803.726
Adjustments for increase (decrease) in other operating payables	6,8	3.454.067	1.593.878
Cash Flows from (used in) Operations		2.380.993	-2.255.855
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-274.925	-211.661
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	0
Proceeds from sales of property, plant, equipment and intangible assets	11	0	4.554
Purchase of Property, Plant, Equipment and Intangible Assets	11	-274.925	-216.215
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-4.074.331	556.881
Payments to Acquire Entity's Shares or Other Equity Instruments		50.378	0
Payments to Acquire Entity's Shares	15	50.378	0
Proceeds from borrowings	4	-4.124.709	556.881
Dividends Paid		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.968.263	-1.910.635
Net increase (decrease) in cash and cash equivalents		-1.968.263	-1.910.635
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	2.806.084	2.757.402
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	837.821	846.767

[illegible]

[illegible]