

AYEN ENERJİ A.Ş.
Financial Report
Consolidated
2018 - 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 30.09.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		10.497.558	254.490.339
Trade Receivables		65.530.403	50.106.976
Trade Receivables Due From Related Parties	3	5.316.254	6.787.821
Trade Receivables Due From Unrelated Parties		60.214.149	43.319.155
Other Receivables		11.607.901	6.619.287
Other Receivables Due From Related Parties	3	4.237.140	4.220.668
Other Receivables Due From Unrelated Parties		7.370.761	2.398.619
Financial Assets Regarding Service Concession Arrangements	6	18.862.176	18.248.512
Prepayments		6.990.475	3.913.977
Other current assets	5	162.664.324	140.383.828
SUB-TOTAL		276.152.837	473.762.919
Total current assets		276.152.837	473.762.919
NON-CURRENT ASSETS			
Financial Investments		412.408	412.408
Other Receivables		61.779.243	41.588.102
Other Receivables Due From Related Parties	3	60.371.709	39.221.416
Other Receivables Due From Unrelated Parties		1.407.534	2.366.686
Financial Assets regarding Service Concession Arrangements	6	174.764.301	119.123.043
Property, plant and equipment	4	2.265.633.266	1.612.393.334
Intangible assets and goodwill		33.202.064	33.636.086
Goodwill		22.143.133	22.143.133
Other intangible assets	4	11.058.931	11.492.953
Prepayments		798.437	108.342
Deferred Tax Asset		62.879.217	32.130.875
Total non-current assets		2.599.468.936	1.839.392.190
Total assets		2.875.621.773	2.313.155.109
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	14	250.617.389	207.192.458
Current Portion of Non-current Borrowings	14	180.963.284	111.946.072
Other Financial Liabilities	14	51.155.781	797.938
Trade Payables		70.037.932	73.542.825
Trade Payables to Related Parties	3	24.464.529	33.324.274
Trade Payables to Unrelated Parties		45.573.403	40.218.551
Employee Benefit Obligations		834.016	315.651
Other Payables		28.941.130	251.165.411
Other Payables to Related Parties	3	22.355.594	248.064.677
Other Payables to Unrelated Parties		6.585.536	3.100.734
Deferred Income		11.963.188	7.543.815
Current tax liabilities, current		2.444.302	255.143
Current provisions		925.219	881.810
Current provisions for employee benefits		925.219	881.810
Other Current Liabilities		423.702	162.336
SUB-TOTAL		598.305.943	653.803.459
Total current liabilities		598.305.943	653.803.459
NON-CURRENT LIABILITIES			
Long Term Borrowings	14	1.619.983.411	1.140.495.605
Other Financial Liabilities	14		50.000.000
Other Payables		445.410	445.410
Other Payables to Related Parties	3	445.410	445.410
Deferred Income		23.980.692	29.376.348
Non-current provisions		2.594.196	2.672.254
Non-current provisions for employee benefits		2.594.196	2.672.254
Deferred Tax Liabilities		32.252.070	9.822.249
Total non-current liabilities		1.679.255.779	1.232.811.866
Total liabilities		2.277.561.722	1.886.615.325

EQUITY			
Equity attributable to owners of parent		509.196.138	368.719.959
Issued capital	10	171.042.300	171.042.300
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		39.692.991	39.573.294
Gains (Losses) on Revaluation and Remeasurement		39.692.991	39.573.294
Increases (Decreases) on Revaluation of Property, Plant and Equipment		40.431.627	40.431.627
Gains (Losses) on Remeasurements of Defined Benefit Plans		-738.636	-858.333
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		356.268.706	113.243.708
Exchange Differences on Translation		356.268.706	113.243.708
Restricted Reserves Appropriated From Profits	10	71.893.619	71.893.619
Legal Reserves		71.893.619	71.893.619
Prior Years' Profits or Losses		-27.032.962	-62.118.845
Current Period Net Profit Or Loss		-102.668.516	35.085.883
Non-controlling interests		88.863.913	57.819.825
Total equity		598.060.051	426.539.784
Total Liabilities and Equity		2.875.621.773	2.313.155.109

Profit or loss [abstract]

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	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017	Current Period 3 Months 01.07.2018 - 30.09.2018	Previous Period 3 Months 01.07.2017 - 30.09.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		519.053.374	338.306.197	141.234.294	106.465.186
Cost of sales	9	-376.598.074	-266.549.842	-111.425.691	-99.648.215
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		142.455.300	71.756.355	29.808.603	6.816.971
GROSS PROFIT (LOSS)		142.455.300	71.756.355	29.808.603	6.816.971
General Administrative Expenses	9	-11.581.646	-8.176.944	-2.113.083	-2.754.968
Other Income from Operating Activities		51.997.317	18.111.289	33.632.548	-598.182
Other Expenses from Operating Activities		-27.613.255	-14.904.747	-15.943.628	1.936.386
PROFIT (LOSS) FROM OPERATING ACTIVITIES		155.257.716	66.785.953	45.384.440	5.400.207
Investment Activity Income	11	70.968.365	1.265.166	44.501.261	1.745.898
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		226.226.081	68.051.119	89.885.701	7.146.105
Finance costs	12	-318.973.414	-105.257.221	-214.998.002	-41.904.751
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-92.747.333	-37.206.102	-125.112.301	-34.758.646
Tax (Expense) Income, Continuing Operations		-7.481.272	-1.387.942	3.932.248	2.830.508
Current Period Tax (Expense) Income		-15.822.452	-5.661.715	-1.746.629	926.885
Deferred Tax (Expense) Income		8.341.180	4.273.773	5.678.877	1.903.623
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-100.228.605	-38.594.044	-121.180.053	-31.928.138
PROFIT (LOSS)		-100.228.605	-38.594.044	-121.180.053	-31.928.138
Profit (loss), attributable to [abstract]					
Non-controlling Interests		2.439.911	1.076.709	-2.871.907	-1.774.556
Owners of Parent		-102.668.516	-39.670.753	-118.308.146	-30.153.582
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
1.000 adet pay başına (kayıp)/Kazanç	13	-6,00000000	-2,32000000	-6,92000000	-1,76000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017	Current Period 3 Months 01.07.2018 - 30.09.2018	Previous Period 3 Months 01.07.2017 - 30.09.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-100.228.605	-38.594.044	-121.180.053	-31.928.138
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		119.697	14.342	-129.908	-59.027
Gains (Losses) on Remeasurements of Defined Benefit Plans		142.357	17.928	-167.192	-73.783
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-22.660	-3.586	37.284	14.756
Deferred Tax (Expense) Income		-22.660	-3.586	37.284	14.756
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		273.859.119	46.352.209	166.385.320	13.590.735
Exchange Differences on Translation		273.859.119	46.352.209	166.385.320	13.590.735
OTHER COMPREHENSIVE INCOME (LOSS)		273.978.816	46.366.551	166.255.412	13.531.708
TOTAL COMPREHENSIVE INCOME (LOSS)		173.750.211	7.772.507	45.075.359	-18.396.430
Total Comprehensive Income Attributable to					
Non-controlling Interests		33.274.032	6.464.261	15.794.478	-225.712
Owners of Parent		140.476.179	1.308.246	29.280.881	-18.170.718

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-16.318.702	-63.482.462
Profit (Loss)		-100.228.605	-38.594.044
Profit (Loss) from Continuing Operations		-100.228.605	-38.594.044
Adjustments to Reconcile Profit (Loss)		289.999.365	121.210.971
Adjustments for depreciation and amortisation expense	4-9	43.550.122	27.262.460
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-168.991	630.125
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-168.991	630.125
Adjustments for provisions		481.712	570.248
Adjustments for (Reversal of) Provisions Related with Employee Benefits		481.712	570.248
Adjustments for Interest (Income) Expenses		100.591.429	38.890.360
Adjustments for Interest Income	12	-370.175	-2.674.488
Adjustments for interest expense		100.961.604	41.564.848
Adjustments for unrealised foreign exchange losses (gains)		136.641.792	23.261.747
Adjustments for Tax (Income) Expenses		7.481.272	1.387.942
Other adjustments for non-cash items		4.425.901	29.208.089
Adjustments for losses (gains) on disposal of non-current assets		2.391.784	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		2.391.784	
Other adjustments to reconcile profit (loss)		-5.395.656	
Changes in Working Capital		-192.082.164	-138.473.471
Adjustments for decrease (increase) in trade accounts receivable		11.350.966	2.386.421
Decrease (Increase) in Trade Accounts Receivables from Related Parties		16.716.261	4.674.371
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-5.365.295	-2.287.950
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		43.044.057	-19.083.478
Decrease (Increase) in Other Related Party Receivables Related with Operations		-21.166.765	-6.464.734
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		64.210.822	-12.618.744
Decrease (Increase) in Financial Assets Related to Concession Agreements		17.105.227	12.140.707
Decrease (Increase) in Prepaid Expenses		-3.766.593	-1.037.129
Adjustments for increase (decrease) in trade accounts payable		-15.212.559	3.709.915
Increase (Decrease) in Trade Accounts Payables to Related Parties		-8.859.745	942.296
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-6.352.814	2.767.619
Increase (Decrease) in Employee Benefit Liabilities		518.365	-897.153
Adjustments for increase (decrease) in other operating payables		-245.078.301	-135.692.754
Increase (Decrease) in Other Operating Payables to Related Parties		-248.824.469	-135.809.267
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.746.168	116.513
Increase (Decrease) in Deferred Income		-43.326	
Cash Flows from (used in) Operations		-2.311.404	-55.856.544
Payments Related with Provisions for Employee Benefits		-374.005	-929.209
Income taxes refund (paid)		-13.633.293	-6.696.709
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-20.017.816	-60.532.737
Proceeds from sales of property, plant, equipment and intangible assets		13.598.657	
Purchase of Property, Plant, Equipment and Intangible Assets		-28.771.019	-53.041.349
Purchase of property, plant and equipment	4	-28.767.811	-53.024.267
Purchase of intangible assets	4	-3.208	-17.082
Cash receipts from repayment of advances and loans made to other parties		-4.845.454	-2.349.904
Paybacks from Other Cash Advances and Loans Made to Other Parties		-4.845.454	-2.349.904
Income taxes refund (paid)			-5.141.484
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-212.082.164	-12.321.914
Proceeds from borrowings		146.993.357	286.821.549

Proceeds from Loans		146.993.357	286.821.549
Repayments of borrowings		-260.488.845	-240.662.755
Loan Repayments		-260.488.845	-240.662.755
Dividends Paid		-2.229.944	-1.738.300
Interest paid		-96.726.907	-60.278.895
Interest Received	12	370.175	2.674.488
Other inflows (outflows) of cash			861.999
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-248.418.682	-136.337.113
Effect of exchange rate changes on cash and cash equivalents		4.425.901	-305.269
Net increase (decrease) in cash and cash equivalents		-243.992.781	-136.642.382
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		254.490.339	146.651.810
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		10.497.558	10.009.428

Previous Period 01.01.2017 - 30.09.2017	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		171.042.300			-664.496		43.830.884					67.942.354	-29.882.861	-28.284.719	223.983.462		59.858.116	283.841.578
	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												4.489.558	-32.774.277	28.284.719				
	Total Comprehensive Income (Loss)					14.342		40.964.657							-39.670.753	1.308.246		6.464.261	7.772.507
	Profit (loss)																		
	Other Comprehensive Income (Loss)																		
	Issue of equity																	861.999	861.999
	Capital Decrease																		
	Capital Advance																		
	Effect of Merger or Liquidation or Division																		
	Effects of Business Combinations Under Common Control																		
	Advance Dividend Payments																		
	Dividends Paid																	-1.738.300	-1.738.300
	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																		
	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																			
Equity at end of period		171.042.300			-650.154		84.795.541					72.431.912	-62.657.138	-39.670.753	225.291.708		65.446.076	290.737.784	
	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		171.042.300	40.431.627		-858.333		113.243.708				71.893.619	-62.118.845	35.085.883	368.719.959		57.819.825	426.539.784	
	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												35.085.883	35.085.883					
	Total Comprehensive Income (Loss)				119.697		243.024.998							-102.668.516	140.476.179		33.274.032	173.750.211	
	Profit (loss)																		
	Other Comprehensive Income (Loss)																		
	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																		

Current Period 01.01.2019 – 30.09.2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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