

KRİSTAL KOLA VE MEŞRUBAT SANAYİ TİCARET 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	3	2.393.069	7.564.761
Trade Receivables	5	50.952.139	48.122.884
Trade Receivables Due From Related Parties		32.764.207	25.027.321
Trade Receivables Due From Unrelated Parties		18.187.932	23.095.563
Other Receivables	6	11.609.164	11.245.843
Other Receivables Due From Unrelated Parties		11.609.164	11.245.843
Inventories	7	24.154.735	14.322.964
Prepayments	11	395.425	52.010
Prepayments to Unrelated Parties		395.425	52.010
Current Tax Assets		92.833	17.359
Other current assets	12	5.750.131	7.092.969
Other Current Assets Due From Unrelated Parties		5.750.131	7.092.969
SUB-TOTAL		95.347.496	88.418.790
Total current assets		95.347.496	88.418.790
NON-CURRENT ASSETS			
Investment property		1.056.000	1.056.000
Property, plant and equipment	8	30.539.855	30.930.566
Intangible assets and goodwill		5.250.565	5.280.317
Goodwill		5.045.257	5.045.257
Other intangible assets		205.308	235.060
Prepayments	11	141.704	4.585
Prepayments to Unrelated Parties		141.704	4.585
Deferred Tax Asset	17	5.952.149	4.866.255
Total non-current assets		42.940.273	42.137.723
Total assets		138.287.769	130.556.513
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		4.645.451	6.672.377
Current Borrowings From Unrelated Parties		4.645.451	6.672.377
Bank Loans	4	4.645.451	6.672.377
Trade Payables	5	34.036.961	19.337.497
Trade Payables to Related Parties		230.717	0
Trade Payables to Unrelated Parties		33.806.244	19.337.497
Other Payables	6	118	118
Other Payables to Related Parties		118	118
Deferred Income	11	140.000	559.156
Current tax liabilities, current	17	13.375	15.315
Current provisions		655.801	767.898
Current provisions for employee benefits		589.231	767.898
Other current provisions		66.570	0
Other Current Liabilities	12	1.043.917	191.977
SUB-TOTAL		40.535.623	27.544.338
Total current liabilities		40.535.623	27.544.338
NON-CURRENT LIABILITIES			
Long Term Borrowings		15.337.686	17.520.729
Long Term Borrowings From Unrelated Parties		15.337.686	17.520.729
Bank Loans	4	15.337.686	17.520.729
Non-current provisions		1.314.698	1.230.693
Non-current provisions for employee benefits		1.314.698	1.230.693
Deferred Tax Liabilities	17	1.773.936	1.595.816
Total non-current liabilities		18.426.320	20.347.238
Total liabilities		58.961.943	47.891.576
EQUITY			
Equity attributable to owners of parent		79.111.965	82.433.820
Issued capital	13	48.000.000	48.000.000
Inflation Adjustments on Capital	13	19.199.732	19.199.732
Share Premium (Discount)	13	1.242.292	1.242.292

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		11.802.687	11.802.687
Gains (Losses) on Revaluation and Remeasurement		11.802.687	11.802.687
Increases (Decreases) on Revaluation of Property, Plant and Equipment	13	11.959.882	11.959.882
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-157.195	-157.195
Restricted Reserves Appropriated From Profits	13	1.299.461	1.178.152
Prior Years' Profits or Losses	13	889.648	-2.105.533
Current Period Net Profit Or Loss	18	-3.321.855	3.116.490
Non-controlling interests	13	213.861	231.117
Total equity		79.325.826	82.664.937
Total Liabilities and Equity		138.287.769	130.556.513

Profit or loss [abstract]

Presentation Currency	TL
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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	14	72.145.632	84.415.854	29.333.703	32.993.959
Cost of sales	14	-71.972.922	-77.013.855	-29.544.562	-30.804.290
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		172.710	7.401.999	-210.859	2.189.669
GROSS PROFIT (LOSS)		172.710	7.401.999	-210.859	2.189.669
General Administrative Expenses		-3.694.611	-2.115.927	-1.391.538	-645.020
Marketing Expenses		-1.504.982	-2.281.318	-355.111	-1.049.050
Research and development expense		-89.828	-32.947	-19.084	-12.115
Other Income from Operating Activities	15	4.425.746	2.547.373	2.571.356	550.933
Other Expenses from Operating Activities	15	-1.527.367	-1.125.266	-802.150	-404.479
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.218.332	4.393.914	-207.386	629.938
Investment Activity Income		0	130.222	0	38.136
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.218.332	4.524.136	-207.386	668.074
Finance income		98.081	176.152	41.239	159.363
Finance costs	16	-2.113.258	-1.611.935	-183.605	-584.990
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-4.233.509	3.088.353	-349.752	242.447
Tax (Expense) Income, Continuing Operations		894.398	-560.877	655.463	-44.095
Current Period Tax (Expense) Income	17	-13.375	-649.411	-1.598	-147.993
Deferred Tax (Expense) Income	17	907.773	88.534	657.061	103.898
PROFIT (LOSS) FROM CONTINUING OPERATIONS	18	-3.339.111	2.527.476	305.711	198.352
PROFIT (LOSS)		-3.339.111	2.527.476	305.711	198.352
Profit (loss), attributable to [abstract]					
Non-controlling Interests	13	-17.256	-25.117	-16.475	-565
Owners of Parent	18	-3.321.855	2.552.593	322.186	198.917
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(kr)	18	-0,06960000	0,05270000	0,00640000	0,00410000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

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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)	18	-3.339.111	2.527.476	305.711	198.352
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-3.339.111	2.527.476	305.711	198.352
Total Comprehensive Income Attributable to					
Non-controlling Interests	18	-17.256	-25.117	-16.475	-565
Owners of Parent	18	-3.321.855	2.552.593	322.186	198.917

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		2.417.497	-11.836.944
Profit (Loss)		-3.339.111	2.527.476
Profit (Loss) from Continuing Operations	18	-3.339.111	2.527.476
Adjustments to Reconcile Profit (Loss)		3.171.305	3.689.592
Adjustments for depreciation and amortisation expense		1.779.092	1.627.514
Adjustments for provisions		278.640	301.980
Adjustments for (Reversal of) Provisions Related with Employee Benefits		269.471	229.568
Adjustments for (Reversal of) Other Provisions		9.169	72.412
Adjustments for Interest (Income) Expenses		2.007.971	1.329.443
Adjustments for Interest Income		-98.081	-176.152
Adjustments for interest expense	16	2.106.052	1.505.595
Adjustments for Tax (Income) Expenses	17	-894.398	560.877
Adjustments for losses (gains) on disposal of non-current assets		0	-130.222
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-130.222
Changes in Working Capital		2.858.108	-17.323.470
Adjustments for decrease (increase) in trade accounts receivable		-2.829.255	-13.144.670
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-7.736.886	-8.348.088
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.907.631	-4.796.582
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-363.321	2.868.146
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-363.321	2.868.146
Adjustments for decrease (increase) in inventories		-9.831.771	-7.035.918
Decrease (Increase) in Prepaid Expenses		-480.534	-3.917.270
Adjustments for increase (decrease) in trade accounts payable		14.699.464	6.399.885
Increase (Decrease) in Trade Accounts Payables to Related Parties		230.717	-79.875
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		14.468.747	6.479.760
Increase (Decrease) in Employee Benefit Liabilities		-178.667	315.971
Other Adjustments for Other Increase (Decrease) in Working Capital		1.842.192	-2.809.614
Decrease (Increase) in Other Assets Related with Operations		1.342.838	-1.303.215
Increase (Decrease) in Other Payables Related with Operations		499.354	-1.506.399
Cash Flows from (used in) Operations		2.690.302	-11.106.402
Payments Related with Provisions for Employee Benefits		-185.466	-213.202
Income taxes refund (paid)		-87.339	-517.340
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.371.249	-2.914.333
Proceeds from sales of property, plant, equipment and intangible assets		0	497.306
Proceeds from sales of property, plant and equipment		0	497.306
Purchase of Property, Plant, Equipment and Intangible Assets		-1.371.249	-3.411.639
Purchase of property, plant and equipment	8	-1.363.689	-3.341.365
Purchase of intangible assets		-7.560	-70.274
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-6.217.940	18.229.201
Proceeds from borrowings		-4.209.969	19.558.644
Proceeds from Loans		-4.209.969	19.558.644
Interest paid	16	-2.106.052	-1.505.595
Interest Received		98.081	176.152
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.171.692	3.477.924
Net increase (decrease) in cash and cash equivalents		-5.171.692	3.477.924
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	7.564.761	3.368.198
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	2.393.069	6.846.122

Current Period 01.01.2018 - 30.09.2018																
	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		48.000.000	19.199.732		1.242.292		11.959.882	-157.195			1.299.461	889.648	-3.321.855	79.111.965	213.861 79.325.826