

DİTAŞ DOĞAN YEDEK PARÇA İMALAT VE TEKNİK A.Ş.
Financial Report
Consolidated
2020 - 1. 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 31.03.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	3.120.136	2.075.550
Trade Receivables		29.711.037	23.406.520
Trade Receivables Due From Unrelated Parties	5	29.711.037	23.406.520
Other Receivables		123.534	122.715
Other Receivables Due From Unrelated Parties	6	123.534	122.715
Inventories	7	17.053.116	18.660.750
Prepayments	8	1.650.788	1.592.136
Current Tax Assets	9	17.205	16.573
Other current assets	10	1.082.894	856.895
SUB-TOTAL		52.758.710	46.731.139
Total current assets		52.758.710	46.731.139
NON-CURRENT ASSETS			
Other Receivables		19.744	19.744
Other Receivables Due From Unrelated Parties	6	19.744	19.744
Property, plant and equipment	12	27.216.336	29.977.746
Right of Use Assets	11	1.708.679	1.754.653
Intangible assets and goodwill	13	6.510.231	3.868.594
Prepayments	8	1.106.280	500.989
Deferred Tax Asset	23	2.803.565	2.233.823
Total non-current assets		39.364.835	38.355.549
Total assets		92.123.545	85.086.688
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		23.569.043	5.712.705
Current Borrowings From Unrelated Parties		23.569.043	5.712.705
Bank Loans	4	23.569.043	5.712.705
Current Portion of Non-current Borrowings		2.106.440	5.573.047
Current Portion of Non-current Borrowings from Related Parties		611.307	630.388
Lease Liabilities	4	611.307	630.388
Current Portion of Non-current Borrowings from Unrelated Parties		1.495.133	4.942.659
Bank Loans	4	1.458.108	4.925.754
Lease Liabilities	4	37.025	16.905
Trade Payables		19.326.309	20.695.270
Trade Payables to Unrelated Parties	5	19.326.309	20.695.270
Employee Benefit Obligations	16	2.339.142	2.408.380
Other Payables		1.715.234	1.343.849
Other Payables to Related Parties	6,25	1.415.308	1.247.040
Other Payables to Unrelated Parties	6	299.926	96.809
Derivative Financial Liabilities	26	910.197	0
Deferred Income Other Than Contract Liabilities	8	754.011	309.380
Current provisions		2.473.498	2.113.145
Current provisions for employee benefits	16	1.971.632	1.921.624
Other current provisions	15	501.866	191.521
SUB-TOTAL		53.193.874	38.155.776
Total current liabilities		53.193.874	38.155.776
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.250.276	10.125.029
Long Term Borrowings From Related Parties		1.342.273	1.374.037
Lease Liabilities	4	1.342.273	1.374.037
Long Term Borrowings From Unrelated Parties		2.908.003	8.750.992
Bank Loans	4	2.886.000	8.750.992
Lease Liabilities	4	22.003	0
Deferred Income Other Than Contract Liabilities	8	298.506	0
Non-current provisions		10.670.283	10.409.798
Non-current provisions for employee benefits	16	10.670.283	10.409.798
Total non-current liabilities		15.219.065	20.534.827

Total liabilities		68.412.939	58.690.603
EQUITY			
Equity attributable to owners of parent		23.710.606	26.396.085
Issued capital	17	10.000.000	10.000.000
Inflation Adjustments on Capital	17	15.137.609	15.137.609
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.712.176	-4.712.176
Gains (Losses) on Revaluation and Remeasurement		-4.712.176	-4.712.176
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-4.712.176	-4.712.176
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		316.958	302.365
Exchange Differences on Translation	17	316.958	302.365
Restricted Reserves Appropriated From Profits	17	3.028.735	3.018.735
Prior Years' Profits or Losses		2.039.552	1.565.470
Current Period Net Profit Or Loss		-2.100.072	1.084.082
Total equity		23.710.606	26.396.085
Total Liabilities and Equity		92.123.545	85.086.688

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	18	31.221.252	26.909.435
Cost of sales	18	-25.064.161	-20.588.876
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.157.091	6.320.559
GROSS PROFIT (LOSS)		6.157.091	6.320.559
General Administrative Expenses	19	-3.820.745	-2.468.784
Marketing Expenses	19	-2.560.447	-2.362.329
Research and development expense	19	-835.412	-75.260
Other Income from Operating Activities	21	2.025.283	1.837.927
Other Expenses from Operating Activities	21	-855.366	-1.058.012
PROFIT (LOSS) FROM OPERATING ACTIVITIES		110.404	2.194.101
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		110.404	2.194.101
Finance costs	22	-2.780.218	-1.298.010
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.669.814	896.091
Tax (Expense) Income, Continuing Operations		569.742	190.695
Current Period Tax (Expense) Income	23	0	-5.825
Deferred Tax (Expense) Income	23	569.742	196.520
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.100.072	1.086.786
PROFIT (LOSS)		-2.100.072	1.086.786
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-2.100.072	1.086.786
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Pay başına kazanç/(kayıp)</i>	24	-0,21000000	0,11000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		14.593	74.731
Exchange Differences on Translation		14.593	74.731
Gains (Losses) on Exchange Differences on Translation		14.593	74.731
OTHER COMPREHENSIVE INCOME (LOSS)		14.593	74.731
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.085.479	1.161.517
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-2.085.479	1.161.517

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-3.508.849	501.848
Profit (Loss)		-2.100.072	1.086.786
Adjustments to Reconcile Profit (Loss)		3.988.246	3.138.140
Adjustments for depreciation and amortisation expense	11,12,13	1.090.595	1.250.944
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-11.660	-68.393
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-11.660	-68.393
Adjustments for provisions		583.037	598.686
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	583.037	598.686
Adjustments for Interest (Income) Expenses		518.331	491.785
Adjustments for Interest Income	21	-4.875	-18.179
Adjustments for interest expense	22	383.384	239.889
Deferred Financial Expense from Credit Purchases	21	-152.866	0
Unearned Financial Income from Credit Sales	21	292.688	270.075
Adjustments for unrealised foreign exchange losses (gains)	4	1.467.488	1.055.813
Adjustments for fair value losses (gains)		910.197	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	26	910.197	0
Adjustments for Tax (Income) Expenses	23	-569.742	-190.695
Changes in Working Capital		-5.124.479	-3.487.991
Adjustments for decrease (increase) in trade accounts receivable		-6.151.651	-2.249.100
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-6.151.651	-2.249.100
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.451	-48.529
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.451	-48.529
Adjustments for decrease (increase) in inventories		1.619.294	2.977.921
Decrease (Increase) in Prepaid Expenses		-58.652	-1.816.003
Adjustments for increase (decrease) in trade accounts payable		-1.661.649	-2.080.730
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.661.649	-2.080.730
Increase (Decrease) in Employee Benefit Liabilities		-69.238	-700.838
Adjustments for increase (decrease) in other operating payables		371.385	152.568
Increase (Decrease) in Other Operating Payables to Related Parties		168.268	197.182
Increase (Decrease) in Other Operating Payables to Unrelated Parties		203.117	-44.614
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		743.137	-203.940
Other Adjustments for Other Increase (Decrease) in Working Capital		84.346	480.660
Decrease (Increase) in Other Assets Related with Operations		-225.999	337.281
Increase (Decrease) in Other Payables Related with Operations		310.345	143.379
Cash Flows from (used in) Operations		-3.236.305	736.935
Payments Related with Provisions for Employee Benefits	16	-272.544	-276.843
Income taxes refund (paid)	23	0	41.756
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.433.756	-1.153.521
Purchase of Property, Plant, Equipment and Intangible Assets		-828.465	-1.485.878
Purchase of property, plant and equipment	12	-521.008	-1.339.493
Purchase of intangible assets	13	-307.457	-146.385
Cash advances and loans made to other parties		-605.291	332.357
Other Cash Advances and Loans Made to Other Parties		-605.291	332.357
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		5.972.598	5.552.419
Proceeds from borrowings		17.759.744	6.287.035
Proceeds from Loans	4	17.759.744	6.287.035

Repayments of borrowings		-10.699.635	-623.096
Loan Repayments	4	-10.699.635	-623.096
Payments of Lease Liabilities	4	-232.624	-34.214
Dividends Paid		-600.000	0
Interest paid		-259.762	-94.973
Interest Received		4.875	17.667
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.029.993	4.900.746
Effect of exchange rate changes on cash and cash equivalents		14.593	-3.122
Net increase (decrease) in cash and cash equivalents		1.044.586	4.897.624
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	2.075.550	2.777.671
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	3.120.136	7.675.295

		Footnote Reference	Equity																
			Equity attributable to owners of parent [member]														Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on Capital	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			Restricted Reserves Appropriated From Profits [member]	Retained Earnings							
					Gains/Losses on Revaluation and Remeasurement [member]		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 Remeasurements of Defined Benefit Plans																			
Previous Period 01.01.2019 - 31.03.2019	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		10,000,000	15,137,609	-4,332,193	-4,332,193	-4,332,193	200,509			200,509	2,219,392	-1,206,350	7,571,163	6,364,813	29,590,130		29,590,130	
	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		0	0	0	0	0	0		0	799,343	6,771,820	-7,571,163	-799,343	0			0	
	Total Comprehensive Income (Loss)		0	0	0	0	0	74,731		74,731	0	0	1,086,786	1,086,786	1,161,517			1,161,517	
	Profit (loss)		0	0	0	0	0	0		0	0	0	1,086,786	1,086,786	1,086,786			1,086,786	
	Other Comprehensive Income (Loss)		0	0	0	0	0	74,731		74,731	0	0	0	0	74,731			74,731	
	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		0	0	0	0	0	0		0	0	-4,000,000	0	-4,000,000	-4,000,000			-4,000,000	
	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	17		10,000,000	15,137,609	-4,332,193	-4,332,193	-4,332,193	275,240		275,240	3,018,735	1,565,470	1,086,786	2,652,256	26,751,647		26,751,647		
	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		10,000,000	15,137,609	-4,712,176	-4,712,176	-4,712,176	302,365		302,365	3,018,735	1,565,470	1,084,082	2,649,552	26,396,085		26,396,085		
	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		0	0	0	0	0	0		0	10,000	1,074,082	-1,084,082	-10,000	0			0	
	Total Comprehensive Income (Loss)		0	0	0	0	0	14,593		14,593	0	0	-2,100,072	-2,100,072	-2,085,479			-2,085,479	
	Profit (loss)		0	0	0	0	0	0		0	0	0	-2,100,072	-2,100,072	-2,100,072			-2,100,072	
	Other Comprehensive Income (Loss)		0	0	0	0	0	14,593		14,593	0	0	0	0	14,593			14,593	
	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 01.01.2020 - 31.03.2020			0	0	0	0	0	0	0	0	0	0	0	-600.000	0	-600.000	-600.000	-600.000
	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	17	10.000.000	15.137.609	-4.712.176	-4.712.176	-4.712.176		316.958		316.958	3.028.735	2.039.552	-2.100.072	-60.520	23.710.606		23.710.606