

KAMUYU AYDINLATMA PLATFORMU

YAYLA ENERJİ ÜRETİM TURİZM VE İNŞAAT TİCARET A.Ş. Financial Report Unconsolidated 2020 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

ndependent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.				
udit Type	Limited				
udit Result	Positive				
	SINIRLI BAĞIMSIZ DENETİME İLİŞKİN BAĞIMSIZ DENETÇİ RAPORU				
YAYLA ENERJİ ÜRETİM TURİZM ve İNŞAAT 1	FİCARET A.Ş.				
Genel Kurulu'na					
Girlş					
dönemine ait ilgili kar veya zarar ve diğ bulunuyoruz. Şirket yönetimi, söz konusu Türkiye Muhasebe Standartları'na ("TMS"	aret A.Ş.'nin ("Şirket") 30 Haziran 2020 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren üç aylık yer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanar) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız ı dönem finansal bilgilere ilişkin bir sonuç bildirmektir.				
Sınırlı Denetimin Kapsamı					
Denetimini Yürüten Denetçi Tarafından Sı ve muhasebe konularından sorumlu ki uygulanmasından oluşur. Ara dönem fina tablolar hakkında bir görüş bildirmek ol	uz Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız nırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans şiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin ansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal an bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı				

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, Sermaye Piyasası Kurulunca ("SPK") yayımlanan Bağımsız Denetim Standartlarına ve Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları'na ("TMS") uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple,

10.08.2020, Ankara

Karar Bağımsız Denetim ve Danışmanlık A.Ş.

Member Firm of JHI Association

bir bağımsız denetim görüşü bildirmemekteyiz.

Serdar ASAR

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
tement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[4]	8.570.055	5.821.9
Trade Receivables	[6]	4.594.006	3.432.8
Trade Receivables Due From Related Parties		4.720	4.7
Trade Receivables Due From Unrelated Parties		4.589.286	3.428.1
Other Receivables	[7]	1.322.129	1.241.0
Other Receivables Due From Related Parties		1.283.675	1.230.3
Other Receivables Due From Unrelated Parties		38.454	10.6
Inventories	[8]	238.396	777.7
Prepayments	[9]	304.518	518.0
Prepayments to Unrelated Parties Current Tax Assets	[10]	304.518 924.734	518.0
Other current assets	[10]	1.288.819	1.937.2
Other Current Assets Due From Unrelated Parties		1.288.819	1.937.2
SUB-TOTAL		17.242.657	14.552.3
Total current assets		17.242.657	14.552.3
NON-CURRENT ASSETS			
	(-)		
Other Receivables	[7]	544.970	455.3
Other Receivables Due From Related Parties Other Receivables Due From Unrelated Parties		0	455.2
	[3]	544.970 3.225.446	455.3 3.224.1
Investments accounted for using equity method Investment property	[12]	52.126.000	52.126.0
Property, plant and equipment	[12]	42.855.264	43.568.8
Buildings	[13]	36.841.123	37.177.6
Machinery And Equipments		1.225.629	1.380.0
Vehicles		621.943	788.2
Fixtures and fittings		1.453.919	1.773.0
Construction in Progress		2.712.650	2.450.0
Total non-current assets		98.751.680	99.374.4
Total assets		115.994.337	113.926.8
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	4.205.000	2.055.0
Current Borrowings From Unrelated Parties	[5]	4.205.000	2.055.0
Bank Loans	[5]	4.205.000	2.055.0
Current Portion of Non-current Borrowings		14.159.425	8.287.3
Current Portion of Non-current Borrowings from	[5]	14.159.425	8.287.3
Unrelated Parties			
Bank Loans	[5]	14.159.425	8.287.3
Other Financial Liabilities		0	
Trade Payables	[6]	834.325	2.929.7
Trade Payables to Unrelated Parties		834.325	2.929.7
Employee Benefit Obligations	[14]	113.910	414.2
Other Payables	[7]	25.960	18.7 10.4
	1.1	14 C 40	10.4
Other Payables to Related Parties		14.649	
Other Payables to Unrelated Parties		11.311	8.3
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities	[9]		8.3
Other Payables to Unrelated Parties		11.311	8.3 1.305.4
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from		11.311 200.142	8.3 1.305.4 1.305.4
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties	[9]	11.311 200.142 200.142	8.3 1.305.4 1.305.4 279.5
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions	[9]	11.311 200.142 200.142 279.589	8.3 1.305.4 1.305.4 279.5 279.5
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions	[9]	11.311 200.142 200.142 279.589 279.589	8.3 1.305.4 1.305.4 279.9 279.9 310.4
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions Other Current Liabilities	[9]	11.311 200.142 200.142 279.589 279.589 486.237	8.3 1.305.4 1.305.4 279.5 279.5 310.4 310.4
Other Payables to Unrelated PartiesDeferred Income Other Than Contract LiabilitiesDeferred Income Other Than Contract Liabilities from Unrelated PartiesCurrent provisionsOther current provisionsOther Current LiabilitiesOther Current LiabilitiesOther Current Liabilities	[9]	11.311 200.142 200.142 279.589 279.589 486.237 486.237	8.3 1.305.4 1.305.4 279.5 279.5 310.4 310.4 15.600.6
Other Payables to Unrelated PartiesDeferred Income Other Than Contract LiabilitiesDeferred Income Other Than Contract Liabilities from Unrelated PartiesCurrent provisionsOther current provisionsOther Current LiabilitiesOther Current LiabilitiesOther Current Liabilities to Unrelated PartiesSUB-TOTAL	[9]	11.311 200.142 200.142 200.142 279.589 279.589 486.237 486.237 486.237	8.3 1.305.4 1.305.4 279.5 279.5 310.4 310.4 15.600.6
Other Payables to Unrelated PartiesDeferred Income Other Than Contract LiabilitiesDeferred Income Other Than Contract Liabilities from Unrelated PartiesCurrent provisionsOther current provisionsOther Current LiabilitiesOther Current Liabilities to Unrelated PartiesSUB-TOTALTotal current liabilitiesNON-CURRENT LIABILITIES	[9] [15] [11]	11.311 200.142 200.142 279.589 279.589 486.237 486.237 20.304.588 20.304.588	8.3 1.305.4 1.305.4 279.5 279.5 310.4 310.4 15.600.6 15.600.6
Other Payables to Unrelated PartiesDeferred Income Other Than Contract LiabilitiesDeferred Income Other Than Contract Liabilities from Unrelated PartiesCurrent provisionsOther current provisionsOther Current LiabilitiesOther Current Liabilities to Unrelated PartiesSUB-TOTALTotal current liabilities	[9]	11.311 200.142 200.142 200.142 279.589 279.589 486.237 486.237 486.237	8.3 1.305.4 1.305.4 279.5 279.5 310.4 310.4 15.600.6 15.600.6 21.422.4 21.422.4

Other Payables	[7]	656.439	1.038.842
Other Payables to Related Parties		117.085	244.809
Other Payables to Unrelated parties		539.354	794.033
Deferred Income Other Than Contract Liabilities		0	C
Non-current provisions	[15]	259.827	402.820
Non-current provisions for employee benefits		259.827	402.820
Deferred Tax Liabilities	[16]	3.693.242	3.762.413
Total non-current liabilities		24.412.037	26.626.565
Total liabilities		44.716.625	42.227.218
EQUITY			
Equity attributable to owners of parent		71.277.712	71.699.620
Issued capital	[18]	49.875.000	49.875.000
Share Premium (Discount)	[19]	11.947.636	11.947.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		31.547.432	31.404.283
Gains (Losses) on Revaluation and Remeasurement	[20]	31.547.432	31.404.283
Increases (Decreases) on Revaluation of Property, Plant and Equipment		31.552.390	31.552.390
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.958	-148.107
Restricted Reserves Appropriated From Profits	[21]	250.287	250.287
Legal Reserves	[21]	250.287	250.287
Prior Years' Profits or Losses	[22]	-21.777.586	-23.580.694
Current Period Net Profit Or Loss		-565.057	1.803.108
Total equity		71.277.712	71.699.620
Total Liabilities and Equity		115.994.337	113.926.838



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[23]	10.217.961	10.692.622	1.209.510	3.116.813
Cost of sales	[23]	-8.865.826	-9.687.778	-1.889.620	-4.185.749
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.352.135	1.004.844	-680.110	-1.068.936
GROSS PROFIT (LOSS)		1.352.135	1.004.844	-680.110	-1.068.936
General Administrative Expenses	[24]	-782.598	-896.679	-351.712	-206
Other Income from Operating Activities	[25]	473.708	646.834	225.385	208.695
Other Expenses from Operating Activities	[25]	-19.693	-43.447	0	33.387
PROFIT (LOSS) FROM OPERATING ACTIVITIES	[20]	1.023.552	711.552	-806.437	-827.060
Investment Activity Income Investment Activity Expenses	[26] [26]	42.373 -1.642.760	47.065	4.237 -1.408.268	1.389 -1.143.770
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[26]	-1.642.760	-3.011.870 55.057	-1.408.288	-1.143.770
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-575.583	-2.198.196	-2.199.794	-1.987.563
Finance income	[27]	864.284	717.580	297.574	405.108
Finance costs	[27]	-963.304	-764.538	-612.023	-649.703
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-674.603	-2.245.154	-2.514.243	-2.232.158
Tax (Expense) Income, Continuing Operations		109.546	-134.698	358.576	-101.761
Current Period Tax (Expense) Income		0	0		
Deferred Tax (Expense) Income	[28]	109.546	-134.698	358.576	-101.761
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-565.057	-2.379.852	-2.155.667	-2.333.919
PROFIT (LOSS)		-565.057	-2.379.852	-2.155.667	-2.333.919
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-565.057	-2.379.852	-2.155.667	-2.333.919
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		0,01000000			
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		143.149	2.844	58.337	13.900
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	183.524	3.555	74.791	17.375
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-40.375	-711	-16.454	-3.475
Taxes Relating to Remeasurements of Defined Benefit Plans	[20]	-40.375	-711	-16.454	-3.475

Other Comprehensive Income That Will Be Reclassified to Profit or Loss	(0 0		
OTHER COMPREHENSIVE INCOME (LOSS)	143.14	9 2.844	58.337	13.900
TOTAL COMPREHENSIVE INCOME (LOSS)	-421.90	8 -2.377.008	-2.097.330	-2.320.019
Total Comprehensive Income Attributable to				
Non-controlling Interests	(ס		
Owners of Parent	-421.908	-2.377.008	-2.097.330	-2.320.019



Statement of cash flows (Direct Method)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
itatement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.603.767	-975.899
Cash Receipts From Operating Activities		9.753.273	12.593.555
Receipts from sales of goods and rendering of services	[4,6,25]	9.288.260	11.972.100
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	[4,6,25]	465.013	621.455
Cash Payments From Operating Activities		-10.678.716	-10.979.293
Payments to suppliers for goods and services	[4,6,25]	-9.891.496	-10.083.611
Cash Payments from Interest, Fees, Commissions and other revenues	[4,6,25]	0	997
Other cash payments from operating activities	[4,7,25]	-787.220	-896.679
Net Cash Flows From (Used in) Operations		-925.443	1.614.262
Interest paid	[27]	-945.517	-757.968
Interest received	[27]	864.284	736.000
Income taxes refund (paid)	[10]	-101.213	685.227
Other inflows (outflows) of cash	[7]	-495.878	-3.253.420
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.922.451	-3.418.662
Proceeds from sales of property, plant, equipment and intangible assets		58.360	73.488
Proceeds from sales of property, plant and equipment	[12,13,26]	58.360	73.488
Purchase of Property, Plant, Equipment and Intangible Assets		-1.980.811	-3.492.150
Purchase of property, plant and equipment	[12,13,26]	-1.980.811	-3.492.150
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		6.274.353	-205.075
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		8.022.038	5.248.420
Proceeds from Loans	[5]	8.022.038	5.248.420
Repayments of borrowings		-1.619.961	-4.787.381
Loan Repayments	[5]	-1.619.961	-4.746.120
Cash Outflows from Other Financial Liabilities	[5]	0	-41.261
Increase in Other Payables to Related Parties	[6,7]	-127.724	-666.114
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.748.135	-4.599.636
Net increase (decrease) in cash and cash equivalents		2.748.135	-4.599.636
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	5.821.920	11.936.815
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[4]	8.570.055	7.337.179



Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Nature of Financial State	ements Unconsolidated												
								Equity					
							Equity attributable to o	wners of parent [member]					
		Footnote Reference				Other Accumulated Comprehensive Income Tha	t Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss		Retained Earnin		Non controlling interest for the large
			Issued Capita	al Capital Advance	e Share premiums or discounts	Gains/Losses on Revaluation and F	temeasurement [member]			Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [member]
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss	
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		24.937.50	00 24.937.50	0 11.947.636	31.827.43	.7 25.754			250.2	-8.275.964	-15.579.758 70.070.372	70.07
	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										-15.579.758	15.579.758 0	
	Total Comprehensive Income (Loss)						2.844				-13.313.136	-2.379.852 -2.377.008	-2.31
	Profit (loss)						2.011					-2.379.852 -2.379.852	-2.31
	Other Comprehensive Income (Loss)						2.844					2.844	
	Issue of equity		24.937.50	-24.937.50	0								
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
Previous Period 01.01.2019 - 30.06.2019	Dividends Paid												
	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		49.875.00	00	0 11.947.636	31.827.43	.7 28.598			250.2	37 -23.855.722	-2.379.852 67.693.364	67.65
s	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		49.875.00	00	0 11.947.636	31.552.39	0 -148.107			250.2	37 -23.580.694	1.803.108 71.699.620	71.65
	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										1.803.108	-1.803.108 0	
	Total Comprehensive Income (Loss)						143.149					-565.057 -421.908	-42
	Profit (loss)											-565.057 -565.057	
	Other Comprehensive Income (Loss)						143.149					143.149	14
	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						
.01.2020 - 30.06.2020	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	49.875.000	11.947.636	31.	52.390 -4.93	58

					0
					0
					0
					0
					0
					0
					0
					0
	250.287	-21.777.586	-565.057	71.277.712	71.277.712