

DİTAŞ DOĞAN YEDEK PARÇA İMALAT VE TEKNİK A.Ş.
Financial Report
Consolidated
2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	3.395.457	2.075.550
Trade Receivables		36.987.732	23.406.520
Trade Receivables Due From Unrelated Parties	5	36.987.732	23.406.520
Other Receivables		145.998	122.715
Other Receivables Due From Unrelated Parties	6	145.998	122.715
Inventories	7	15.988.117	18.660.750
Prepayments	8	1.556.682	1.592.136
Current Tax Assets		20.322	16.573
Other current assets	9	1.412.002	856.895
SUB-TOTAL		59.506.310	46.731.139
Total current assets		59.506.310	46.731.139
NON-CURRENT ASSETS			
Other Receivables		93.040	19.744
Other Receivables Due From Unrelated Parties	6	93.040	19.744
Property, plant and equipment	11	25.644.816	29.977.746
Right of Use Assets	10	1.675.643	1.754.653
Intangible assets and goodwill	12	8.468.584	3.868.594
Prepayments	8	667.834	500.989
Deferred Tax Asset	22	3.710.626	2.233.823
Total non-current assets		40.260.543	38.355.549
Total assets		99.766.853	85.086.688
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		21.884.052	5.712.705
Current Borrowings From Unrelated Parties		21.884.052	5.712.705
Bank Loans	4	21.884.052	5.712.705
Current Portion of Non-current Borrowings		2.586.488	5.573.047
Current Portion of Non-current Borrowings from Related Parties		721.107	630.388
Lease Liabilities	4,24	721.107	630.388
Current Portion of Non-current Borrowings from Unrelated Parties		1.865.381	4.942.659
Bank Loans	4	1.841.876	4.925.754
Lease Liabilities	4	23.505	16.905
Trade Payables		21.074.231	20.695.270
Trade Payables to Unrelated Parties	5	21.074.231	20.695.270
Employee Benefit Obligations	15	4.700.109	2.408.380
Other Payables		376.487	1.343.849
Other Payables to Related Parties	24	170.293	1.247.040
Other Payables to Unrelated Parties	6	206.194	96.809
Derivative Financial Liabilities	25	3.651.786	0
Deferred Income Other Than Contract Liabilities	8	768.452	309.380
Current provisions		3.095.910	2.113.145
Current provisions for employee benefits	15	2.047.285	1.921.624
Other current provisions	14	1.048.625	191.521
SUB-TOTAL		58.137.515	38.155.776
Total current liabilities		58.137.515	38.155.776
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.016.752	10.125.029
Long Term Borrowings From Related Parties		1.264.586	1.374.037
Lease Liabilities	4,24	1.264.586	1.374.037
Long Term Borrowings From Unrelated Parties		2.752.166	8.750.992
Bank Loans	4	2.738.430	8.750.992
Lease Liabilities	4	13.736	0
Deferred Income Other Than Contract Liabilities	8	74.626	0
Non-current provisions		11.483.870	10.409.798
Non-current provisions for employee benefits	15	11.483.870	10.409.798
Total non-current liabilities		15.575.248	20.534.827

Total liabilities		73.712.763	58.690.603
EQUITY			
Equity attributable to owners of parent		26.054.090	26.396.085
Issued capital	16	10.000.000	10.000.000
Inflation Adjustments on Capital	16	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	16	-4.712.176	-4.712.176
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		386.156	302.365
Exchange Differences on Translation	16	386.156	302.365
Restricted Reserves Appropriated From Profits	16	3.028.735	3.018.735
Prior Years' Profits or Losses		2.039.552	1.565.470
Current Period Net Profit Or Loss		174.214	1.084.082
Total equity		26.054.090	26.396.085
Total Liabilities and Equity		99.766.853	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 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	93.830.278	84.518.331	40.398.843	30.082.743
Cost of sales	17	-71.885.572	-65.245.440	-29.651.188	-23.609.536
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		21.944.706	19.272.891	10.747.655	6.473.207
GROSS PROFIT (LOSS)		21.944.706	19.272.891	10.747.655	6.473.207
General Administrative Expenses	18	-9.118.319	-8.238.264	-2.905.516	-3.269.564
Marketing Expenses	18	-7.479.630	-7.988.889	-2.766.099	-2.831.314
Research and development expense	18	-2.780.843	-296.543	-1.121.305	-116.960
Other Income from Operating Activities	20	8.215.993	4.207.040	4.246.915	465.576
Other Expenses from Operating Activities	20	-2.350.679	-2.752.574	-873.284	-1.012.126
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.431.228	4.203.661	7.328.366	-291.181
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		8.431.228	4.203.661	7.328.366	-291.181
Finance costs	21	-9.733.817	-1.693.539	-4.943.952	1.174.130
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.302.589	2.510.122	2.384.414	882.949
Tax (Expense) Income, Continuing Operations		1.476.803	386.405	544.603	41.808
Current Period Tax (Expense) Income	22	0	-15.713	0	-4.026
Deferred Tax (Expense) Income	22	1.476.803	402.118	544.603	45.834
PROFIT (LOSS) FROM CONTINUING OPERATIONS		174.214	2.896.527	2.929.017	924.757
PROFIT (LOSS)		174.214	2.896.527	2.929.017	924.757
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		174.214	2.896.527	2.929.017	924.757
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>	23	0,02000000	0,29000000	0,29000000	0,09000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		83.791	75.331	50.428	-10.642
Exchange Differences on Translation		83.791	75.331	50.428	-10.642
Gains (Losses) on Exchange Differences on Translation		83.791	75.331	50.428	-10.642
OTHER COMPREHENSIVE INCOME (LOSS)		83.791	75.331	50.428	-10.642
TOTAL COMPREHENSIVE INCOME (LOSS)		258.005	2.971.858	2.979.445	914.115
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		258.005	2.971.858	2.979.445	914.115

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		4.118.440	15.198.538
Profit (Loss)		174.214	2.896.527
Adjustments to Reconcile Profit (Loss)		12.840.790	6.547.039
Adjustments for depreciation and amortisation expense	10.11.12	4.583.336	3.804.956
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-79.266	-55.131
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-79.266	-55.131
Adjustments for provisions		1.706.964	1.956.070
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.706.964	1.956.070
Adjustments for Interest (Income) Expenses		1.050.737	990.878
Adjustments for Interest Income	20	-24.987	-63.436
Adjustments for interest expense	21	1.041.555	1.006.204
Deferred Financial Expense from Credit Purchases	20	-38.524	-155.764
Unearned Financial Income from Credit Sales	20	72.693	203.874
Adjustments for unrealised foreign exchange losses (gains)	4	3.404.036	544.129
Adjustments for fair value losses (gains)		3.651.786	-307.458
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	25	3.651.786	-307.458
Adjustments for Tax (Income) Expenses	22	-1.476.803	-386.405
Changes in Working Capital		-8.385.584	6.345.785
Adjustments for decrease (increase) in trade accounts receivable		-13.542.688	-2.171.565
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-13.542.688	-2.171.565
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-96.579	-95.697
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-96.579	-95.697
Adjustments for decrease (increase) in inventories		2.751.899	3.114.499
Decrease (Increase) in Prepaid Expenses	8	35.454	-1.097.677
Adjustments for increase (decrease) in trade accounts payable		306.268	5.760.721
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		306.268	5.760.721
Increase (Decrease) in Employee Benefit Liabilities	15	2.291.729	-662.416
Adjustments for increase (decrease) in other operating payables		-967.362	1.544.269
Increase (Decrease) in Other Operating Payables to Related Parties		-1.076.747	26.838
Increase (Decrease) in Other Operating Payables to Unrelated Parties		109.385	1.517.431
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	533.698	-474.720
Other Adjustments for Other Increase (Decrease) in Working Capital		301.997	428.371
Decrease (Increase) in Other Assets Related with Operations	9	-555.107	-299.120
Increase (Decrease) in Other Payables Related with Operations	14	857.104	727.491
Cash Flows from (used in) Operations		4.629.420	15.789.351
Payments Related with Provisions for Employee Benefits	15	-507.231	-571.532
Income taxes refund (paid)	22	-3.749	-19.281
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-4.474.034	-5.672.891
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Proceeds from sales of property, plant and equipment		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-4.307.189	-5.808.250
Cash advances and loans made to other parties		-166.845	135.359
Other Cash Advances and Loans Made to Other Parties		-166.845	135.359
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-42.702	-11.278.041

Proceeds from borrowings		32.741.082	9.150.859
Repayments of borrowings		-30.554.770	-15.572.039
Payments of Lease Liabilities	4	-937.153	-190.723
Dividends Paid		-600.000	-4.000.000
Interest paid		-716.965	-729.574
Interest Received		25.104	63.436
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-398.296	-1.752.394
Effect of exchange rate changes on cash and cash equivalents		1.718.320	494.607
Net increase (decrease) in cash and cash equivalents		1.320.024	-1.257.787
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	2.075.433	2.777.671
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	3.395.457	1.519.884

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 - 30.09.2019	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	75.331			75.331	0	0	2.896.527	2.896.527	2.971.858	2.971.858
	Profit (loss)		0	0	0	0	0	0			0	0	0	2.896.527	2.896.527	2.896.527	2.896.527
	Other Comprehensive Income (Loss)		0	0	0	0	0	75.331			75.331	0	0	0	0	75.331	75.331
	Issue of equity																
	Capital Decrease																
	Capital Advance																
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control																
	Advance Dividend Payments																0
	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	16	10.000.000	15.137.609	-4.332.193	-4.332.193	-4.332.193	275.840			275.840	3.018.735	1.565.470	2.896.527	4.461.997	28.561.988	28.561.988	
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	83.791			83.791	0	0	174.214	174.214	258.005	258.005	
Profit (loss)		0	0	0	0	0	0			0	0	0	174.214	174.214	174.214	174.214	
Other Comprehensive Income (Loss)		0	0	0	0	0	83.791			83.791	0	0	0	0	83.791	83.791	
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 - 30.09.2020			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	16	10.000.000	15.137.609	-4.712.176	-4.712.176	-4.712.176	386.156	386.156	3.028.735	2.039.552	174.214	2.213.766	26.054.090	26.054.090