

#### KAMUYU AYDINLATMA PLATFORMU

# DİRİTEKS DİRİLİŞ TEKSTİL SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2020 - 3. 3 Monthly Notification

**General Information About Financial Statements** 





### **Statement of Financial Position (Balance Sheet)**

	Footnote Reference	Current Period 30.09.2020	Previous Period 31.12.2019
tement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	33.193	17.8
Trade Receivables		1.515.526	92.7
Trade Receivables Due From Unrelated Parties	[5]	1.515.526	92.7
Other Receivables	fol.	22.564	117.5
Other Receivables Due From Unrelated Parties Inventories	[8]	22.564	117.5 79.8
Prepayments		449.783	13.7
Prepayments to Unrelated Parties	[9]	449.783	13.7
Other current assets	[9]	102.807	192.8
Other Current Assets Due From Unrelated Parties	[10]	102.807	192.8
SUB-TOTAL SUB-TOTAL		2.123.873	514.
Total current assets		2.123.873	514.
NON-CURRENT ASSETS			
Trade Receivables		0	
Other Receivables		505	
Other Receivables Due From Unrelated Parties	[8]	505	
Investments accounted for using equity method	[7]	653.572	664.
Property, plant and equipment	[13]	15.366.949	11.785.
Land and Premises		8.100.000	6.410.
Buildings		5.801.667	3.254.
Machinery And Equipments		1.455.897	2.111.
Fixtures and fittings		9.385	9.
Intangible assets and goodwill	[14]	2.192	2.
Other Rights		2.192	2.
Other intangible assets			
Total non-current assets		16.023.218	12.453.
Total assets		18.147.091	12.968.1
IABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	4	3.085.494	3.035.
Current Portion of Non-current Borrowings from Unrelated Parties		3.085.494	3.035.
Bank Loans	[4]	3.085.494	3.035.
Trade Payables		491.994	482.
Trade Payables to Unrelated Parties	[5]	491.994	482.
Employee Benefit Obligations	[6]	1.590.836	854.
Other Payables	[8]	458.135	783.
Other Payables to Related Parties		286.631	415.
Other Payables to Unrelated Parties		171.504	
Other Payables to Unrelated Parties  Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from	[0]	171.504 424.613	107.
Deferred Income Other Than Contract Liabilities	[9]	171.504	107.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from	[9] [11]	171.504 424.613	107. 107.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits		171.504 424.613 424.613 931.938 399.756	107 107 723 399.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions		171.504 424.613 424.613 931.938 399.756 532.182	107 107 723 399 323
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL		171.504 424.613 424.613 931.938 399.756 532.182 <b>6.983.010</b>	107. 107. 723. 399. 323. 5.986.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions		171.504 424.613 424.613 931.938 399.756 532.182	107 107 723 399 323 5.986
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL		171.504 424.613 424.613 931.938 399.756 532.182 <b>6.983.010</b>	107. 107. 723. 399. 323. 5.986.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings		171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010	107. 107. 723. 399. 323. 5.986. 5.986.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties		171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010	107. 107. 723. 399. 323. 5.986. 7.513. 7.513.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties  Bank Loans		171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010 7.420.785 7.420.785 7.420.785	107. 107. 723. 399. 323. 5.986. 5.986. 7.513.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties  Bank Loans  Other Payables		171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010 7.420.785 7.420.785 7.420.785	107. 107. 723. 399. 323. 5.986. 7.513. 7.513.
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties  Bank Loans  Other Payables  Non-current provisions	[4]	171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010 7.420.785 7.420.785 7.420.785 0	107.3 107.3 723.3 399.3 323.5 5.986.3 7.513.3 7.513.3
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties  Bank Loans  Other Payables  Non-current provisions  Deferred Tax Liabilities		171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010 7.420.785 7.420.785 7.420.785 0 0	107.1 107.1 723.3 399.7 323.5 5.986.3 7.513.2 7.513.2 7.513.2
Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from Unrelated Parties  Current provisions  Current provisions for employee benefits  Other current provisions  SUB-TOTAL  Total current liabilities  NON-CURRENT LIABILITIES  Long Term Borrowings  Long Term Borrowings From Unrelated Parties  Bank Loans  Other Payables  Non-current provisions	[4]	171.504 424.613 424.613 931.938 399.756 532.182 6.983.010 6.983.010 7.420.785 7.420.785 7.420.785 0	367.6 107.1 107.1 107.1 723.3 399.7 323.5 5.986.3 7.513.2 7.513.2 7.513.2 7.7513.2

Faulty attributable to auguers of parent		2 740 252	774 672
Equity attributable to owners of parent		3.740.252	-774.672
Issued capital	[15]	10.650.000	10.650.000
Share Premium (Discount)	[17]	18.907	18.907
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		14.810.230	10.865.388
Gains (Losses) on Revaluation and Remeasurement		14.810.230	10.865.388
Increases (Decreases) on Revaluation of Property, Plant and Equipment		14.856.994	10.912.152
Gains (Losses) on Remeasurements of Defined Benefit Plans		-46.764	-46.764
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits	[18]	534.645	534.645
Prior Years' Profits or Losses		-22.817.267	-16.113.013
Current Period Net Profit Or Loss		543.737	-6.730.599
Non-controlling interests		3.044	3.443
Total equity		3.743.296	-771.229
Total Liabilities and Equity		18.147.091	12.968.177



#### Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period <sup>(</sup> 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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	[19]	1.231.169	1.543.648	0	33.167
Cost of sales	[19]	-888.925	-3.204.619	365.295	-428.812
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		342.244	-1.660.971	365.295	-395.645
GROSS PROFIT (LOSS)		342.244	-1.660.971	365.295	-395.645
General Administrative Expenses		-182.827	-688.006	-73.296	-79.351
Other Income from Operating Activities		141	792.828	1	19.259
Other Expenses from Operating Activities		-209.657	-1.364.382	0	-297.821
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-50.099	-2.920.531	292.000	-753.558
Investment Activity Income	[19]	0	0	-1.876.138	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-11.290	-351.784	-11.290	111.200
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-61.389	-3.272.315	-1.595.428	-642.358
Finance income		0	9.361	0	0
Finance costs		-73.329	-1.942.648	277.158	-393.304
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-134.718	-5.205.602	-1.318.270	-1.035.662
Tax (Expense) Income, Continuing Operations		678.056	343.766	23.709	132.202
Deferred Tax (Expense) Income		678.056	343.766	23.709	132.202
PROFIT (LOSS) FROM CONTINUING OPERATIONS		543.338	-4.861.836	-1.294.561	-903.460
PROFIT (LOSS)		543.338	-4.861.836	-1.294.561	-903.460
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-399	-266.392	-102	0
Owners of Parent		543.737	-4.595.444	-1.294.459	-903.460
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



## **Statement of Other Comprehensive Income**

	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 Other Comprehensive Income					
PROFIT (LOSS)		543.338	-4.861.836	-1.294.561	-903.460
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.938.585	-17	213.378	-30.425
Gains (Losses) on Revaluation of Property, Plant and Equipment	[13]	4.383.158	0	237.087	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	[12]	-7.821	-21	0	-38.031
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-436.752	4	-23.709	7.606
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	[12]	-436.752	4	-23.709	7.606
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		3.938.585	-17	213.378	-30.425
TOTAL COMPREHENSIVE INCOME (LOSS)		4.481.923	-4.861.853	-1.081.183	-933.885
Total Comprehensive Income Attributable to					
Non-controlling Interests		-399	-266.392	-102	0
Owners of Parent		4.482.322	-4.595.461	-1.081.081	-933.885



### Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
tement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		15.313	-4.188.13
Profit (Loss)		543.338	-4.861.83
Profit (Loss) from Continuing Operations		543.338	-4.861.83
Adjustments to Reconcile Profit (Loss)	[4.0]	-1.645	-1.961.76
Adjustments for depreciation and amortisation expense Adjustments for Impairment Loss (Reversal of	[13]	802.259 -291.739	676.30
Impairment Loss)  Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-303.029	
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		11.290	
Adjustments for provisions		208.617	-162.97
Adjustments for (Reversal of) Provisions Related with Employee Benefits		0	-162.97
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	[11]	208.617	
Adjustments for Interest (Income) Expenses		-42.726	6.44
Adjustments for Interest Income	[5]	-140	-6.906
Adjustments for interest expense	[4]	-42.586	13.354
Adjustments for fair value losses (gains)		0	(
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	351.784
Adjustments for undistributed profits of associates  Adjustments for Tax (Income) Expenses		-678.056	351.78/ -661.09
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and		-678.036	-2.172.23
Financial Investments			
Changes in Working Capital		-526.380	2.635.45
Adjustments for decrease (increase) in trade accounts receivable		-1.396.271	-82.206
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	-230.21
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	[5]	-1.396.271	148.01
Adjustments for Decrease (Increase) in Other Receivables Related with Operations  Decrease (Increase) in Other Unrelated Party		95.000	178.15
Receivables Related with Operations		95.000	178.15
Adjustments for decrease (increase) in inventories		382.835	2.472.47
Decrease (Increase) in Prepaid Expenses	[9]	-436.067	8.569
Adjustments for increase (decrease) in trade accounts payable	[5]	9.582	-17.24
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		9.582	-17.24
Adjustments for Increase (Decrease) in Contract Liabilities		0	
Adjustments for increase (decrease) in other operating payables		411.083	-26.58
Increase (Decrease) in Other Operating Payables to Related Parties	[8]	-169.805	-320.13
Increase (Decrease) in Other Operating Payables to Unrelated Parties Increase (Decrease) in Deferred Income Other Than	[8]	580.888	293.55
Contract Liabilities  Other Adjustments for Other Increase (Decrease) in	[9]	317.433	-140.65
Working Capital  Decrease (Increase) in Other Assets Related with		90.025	242.94
Operations  Cash Flows from (used in) Operations	[10]	90.025 <b>15.313</b>	242.94 - <b>4.188.13</b>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	5.946.19
Proceeds from sales of property, plant, equipment and intangible assets		0	5.958.46
Proceeds from sales of property, plant and equipment		0	5.958.46
Purchase of Property, Plant, Equipment and Intangible Assets		0	-12.270
Purchase of property, plant and equipment	[12]		-12.276

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-1.950.806
Proceeds from borrowings		0	0
Repayments of borrowings		0	-1.950.806
Payments of Issued Debt Instruments		0	-1.950.806
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		15.313	-192.754
Net increase (decrease) in cash and cash equivalents		15.313	-192.754
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	17.880	215.847
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	33.193	23.093



# Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Consolidated

							Equity						
						Equity attrib	itable to owners of parent [member]						
	Footnote Reference				Other Accumulated Comprehensive Income	r That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensis	re Income That Will Be Reclassified In Profit Or Loss		Retained Earnin	as		
		1 oothote reference					Outer recumulated comprehensiv	E HE GHE THE CHECKES SHEET HOT FOR OF E033		Recalled Estima	57	,	Non-controlling interests [member]
			Issued Capital	Share premiums or discounts	Gains/Losses on Revaluation a	and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss		
					Increases (Decreases) on Revaluation of Property, Plant and Equipme	ent Gains (Losses) on Remeasurements of Defined Benefit Plans							
	Statement of changes in equity [abstract]												
-	Statement of changes in equity [line items]												
	Equity at beginning of period		10.650.000	18.907	13.40	04.008 -49.344			534.645	-13.463.130	-5.178.353	5.916.733	1.297.533 7.214.266
-	Adjustments Related to Accounting Policy Changes  Adjustments Related to Required Changes in												0
	Accounting Policies  Adjustments Related to Voluntary Changes in												0
	Accounting Policies  Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers									-5.178.353	5.178.353		0
	Total Comprehensive Income (Loss)					-17				3.110.333		-4.595.461	-266.392 -4.861.853
	Profit (loss)											-4.595.444	-266.392 -4.861.836
	Other Comprehensive Income (Loss)					-17						-17	-17
	Issue of equity												0
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
ous Period	Dividends Paid												0
19 - 30.09.2019	Decrease through Other Distributions to Owners												0
	Increase (Decrease) through Treasury Share Transactions												0
	Increase (Decrease) through Share-Based Payment Transactions				-2.49	91.856 8.924				2.528.470		45.538	-1.027.486 -981.948
	Acquisition or Disposal of a Subsidiary												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of												0
	control, equity  Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												0
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability)												0
	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												0
	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												0
	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												0
	Accounting is Applied Increase (decrease) through other changes, equity												
	Equity at end of period		10.650.000	18.907	10.00	12.152 -40.437			534.645	-16.113.013	-4.595.444	1.366.910	3.655 1.370.465
			10.030.000	18,907	10.91	-40,437			534.645	-10.113.013	7.095.444	2.500.610	3.033 I.310.465
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period  Adjustments Related to Accounting Policy Changes		10.650.000	18.907	10.91	<b>-46.764</b>			534.645	-16.040.592	-6.803.020	-774.672	3.443 -771.229
	Adjustments Related to Required Changes in Accounting Policies												
	Adjustments Related to Voluntary Changes in Accounting Policies												
	Adjustments Related to Errors												
	Other Restatements												
	Restated Balances												0
	Transfers									-6.803.020	6.803.020		0
	Total Comprehensive Income (Loss)				3.94	44.842					543.737	4.488.579	-399 4.488.180
	Profit (loss)					0					543.737	543.737	-399 543.338
	Other Comprehensive Income (Loss)				3.94	44.842						3.944.842	3.944.842
	Issue of equity												0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common												
	Control												
	Advance Dividend Payments												

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