

OYAK YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2021 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	213.420	4.363.549
Financial Investments	4	32.168.238	29.066.856
Trade Receivables	5	0	48.109
Other Receivables	6	2.282.212	1.064.658
Prepayments		19.911	8.678
Other current assets		2.815	2.594
SUB-TOTAL		34.686.596	34.554.444
Total current assets		34.686.596	34.554.444
NON-CURRENT ASSETS			
Property, plant and equipment	8	161.982	177.168
Leasehold Improvements		161.982	177.168
Total non-current assets		161.982	177.168
Total assets		34.848.578	34.731.612
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5	1.661.900	58.820
Trade Payables to Related Parties	16	1.119.603	58.820
Trade Payables to Unrelated Parties		542.297	
Employee Benefit Obligations	9	34.243	35.585
Other Payables	6	5.340	2.205
Other Payables to Unrelated Parties		5.340	2.205
Current provisions	7	0	28.203
Other current provisions		0	28.203
SUB-TOTAL		1.701.483	124.813
Total current liabilities		1.701.483	124.813
NON-CURRENT LIABILITIES			
Non-current provisions	9	115.361	110.399
Non-current provisions for employee benefits		115.361	110.399
Total non-current liabilities		115.361	110.399
Total liabilities		1.816.844	235.212
EQUITY			
Equity attributable to owners of parent		33.031.734	34.496.400
Issued capital	11	20.000.000	20.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			0
Gains (Losses) on Revaluation and Remeasurement			0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			0
Gains (Losses) on Hedge			0
Gains (Losses) on Revaluation and Reclassification			0
Restricted Reserves Appropriated From Profits	11	1.014.940	732.595
Prior Years' Profits or Losses	11	12.420.556	8.183.026
Current Period Net Profit Or Loss	11	-403.762	5.580.779
Total equity		33.031.734	34.496.400
Total Liabilities and Equity		34.848.578	34.731.612

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	12	11.556.296	22.076.624
Cost of sales	12	-11.471.779	-21.786.013
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		84.517	290.611
Revenue from Finance Sector Operations			0
Cost of Finance Sector Operations			0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0
GROSS PROFIT (LOSS)		84.517	290.611
General Administrative Expenses	13	-408.097	-299.157
Marketing Expenses	13	-80.180	-67.064
Other Expenses from Operating Activities	13	-2	-3
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-403.762	-75.613
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-403.762	-75.613
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-403.762	-75.613
Tax (Expense) Income, Continuing Operations			0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-403.762	-75.613
PROFIT (LOSS)		-403.762	-75.613
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-403.762	-75.613
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
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		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-403.762	-75.613
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-403.762	-75.613

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-4.148.158	-6.323.226
Profit (Loss)		-403.762	-75.613
Profit (Loss) from Continuing Operations		-403.762	-75.613
Adjustments to Reconcile Profit (Loss)		533.137	415.549
Adjustments for depreciation and amortisation expense	8	15.186	
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.305.532	980.358
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	4	1.305.532	980.358
Adjustments for provisions	9	4.962	1.028
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.962	1.028
Adjustments for Interest (Income) Expenses		-792.543	-565.837
Adjustments for Interest Income	12	-792.543	-565.837
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for losses (gains) on disposal of non-current assets			0
Other adjustments to reconcile profit (loss)			0
Changes in Working Capital		-5.144.340	-7.237.079
Decrease (Increase) in Financial Investments		-4.406.913	-7.645.561
Adjustments for decrease (increase) in trade accounts receivable		48.109	803.567
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		48.109	803.567
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.330.846	-1.030.370
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.330.846	-1.030.370
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for increase (decrease) in trade accounts payable		542.174	631.971
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		542.174	631.971
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		3.136	3.314
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.136	3.314
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		-5.014.965	-6.897.143
Dividends received	12	74.264	8.080
Interest received		792.543	565.837
Payments Related with Provisions for Employee Benefits	9	0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
Proceeds from Issuing Shares or Other Equity Instruments			0
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings			0
Repayments of borrowings			0
Dividends Paid	11	0	0
Interest Received		0	

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.148.158	-6.323.226
Net increase (decrease) in cash and cash equivalents		-4.148.158	-6.323.226
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	4.361.578	17.361.123
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	213.420	11.037.897

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]								Non-controlling interests [member]		
			Issued 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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2020 - 31.03.2020	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period		20.000.000				413.349	3.645.128	5.989.067	30.053.544		30.053.544	
	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							5.989.067	-5.989.067				
	Total Comprehensive Income (Loss)								-75.613	-75.613	-75.613		
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	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	11									0		
	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	11	20.000.000				419.349	9.634.195	-75.613	29.977.931		29.977.931		
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period		20.000.000				732.595	8.183.026	5.580.779	34.496.400		34.496.400		
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						282.345	4.237.530	-5.580.779	-1.060.904		-1.060.904		
Total Comprehensive Income (Loss)								-403.762	-403.762		-403.762		
Profit (loss)													
Other Comprehensive Income (Loss)													
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	11										0		
Decrease through Other Distributions to Owners													
Current Period 01.01.2021 - 31.03.2021													

	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											0
	Equity at end of period	11	20,000,000				1,014,940	12,420,556	-403,762	33,031,734		33,031,734