

KAMUYU AYDINLATMA PLATFORMU

BİOTREND ÇEVRE VE ENERJİ YATIRIMLARI A.Ş. Financial Report Consolidated 2021 - 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 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	25.906.705	101.809.9
Trade Receivables		31.444.990	30.201.
Trade Receivables Due From Related Parties	5	0	
Trade Receivables Due From Unrelated Parties	7	31.444.990	30.201.
Other Receivables	-	14.921.925	8.372.
Other Receivables Due From Related Parties Other Receivables Due From Unrelated Parties	5 8	12.073.851 2.848.074	7.157 1.215
Inventories	9	5.862.983	4.416
Prepayments		106.198.415	63.881
Prepayments to Unrelated Parties	10	106.198.415	63.881
Current Tax Assets	27	132.566	76
Other current assets		38.799.217	28.088
Other Current Assets Due From Unrelated Parties	18	38.799.217	28.088
SUB-TOTAL		223.266.801	236.847
Total current assets		223.266.801	236.847
NON-CURRENT ASSETS			
Financial Investments		0	
Other Receivables		0	
Investments accounted for using equity method	31	30.286.388	25.302
Investment property	12	3.291.856	3.291
Property, plant and equipment		595.279.935	436.083
Land and Premises	13	32.000	32
Buildings	13	7.803.590 254.925.417	5.161
Machinery And Equipments Vehicles	13 13	2.248.231	208.42 ⁴ 2.401
Fixtures and fittings	13	7.170.805	5.580
Construction in Progress	13	323.099.892	214.483
Right of Use Assets	26	37.180.386	37.442
Intangible assets and goodwill		63.705.709	64.908
Goodwill	15	6.532.000	6.532
Other Rights	14	598.162	561
Licenses		56.575.547	57.815
Other Non-current Assets		16.118.239	10.873
Other Non-Current Assets Due From Unrelated Parties	18	16.118.239	10.873
Total non-current assets		745.862.513	577.902
Total assets		969.129.314	814.750
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	744.835	105
Current Borrowings From Related Parties	6	744.835	105
Bank Loans	6	744.835	105
Current Portion of Non-current Borrowings Current Portion of Non-current Borrowings from		106.144.344	85.744
Related Parties		106.144.344	85.744
Bank Loans	6	104.713.046	84.700
Lease Liabilities	26	1.431.298	1.043
Trade Payables	7	138.785.576	88.427
Trade Payables to Unrelated Parties	7	138.785.576	88.427
Employee Benefit Obligations Other Payables	17	2.629.547 33.400.647	2.725 27.085
Other Payables to Related Parties	5	29.345.525	16.792
Other Payables to Unrelated Parties	8	4.055.122	10.293
Deferred Income Other Than Contract Liabilities		2.955.131	7.662
Deferred Income Other Than Contract Liabilities from	10	2.955.131	7.662
Unrelated Parties		2.333.131	
Current provisions	27	4 (02 201	5.032
Current provisions Current provisions for employee benefits	16	4.693.291	4.693 439
current provisions for employee benefits	10	439.184	439

Other current provisions	16	4.254.107	4.254.107
Other Current Liabilities			0
SUB-TOTAL		289.353.371	221.477.052
Total current liabilities		289.353.371	221.477.052
NON-CURRENT LIABILITIES			
Long Term Borrowings		399.956.858	368.405.893
Long Term Borrowings From Related Parties		399.956.858	368.405.893
Bank Loans	6	363.823.825	331.985.322
Lease Liabilities	26	36.133.033	36.420.571
Long Term Borrowings From Unrelated Parties		0	0
Other Payables		4.419.056	5.302.867
Other Payables to Unrelated parties	8	4.419.056	5.302.867
Deferred Income Other Than Contract Liabilities		1.863.099	2.484.132
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	1.863.099	2.484.132
Non-current provisions		1.060.165	764.132
Non-current provisions for employee benefits	17	1.060.165	764.132
Deferred Tax Liabilities	27	29.707.077	16.330.801
Total non-current liabilities		437.006.255	393.287.825
Total liabilities		726.359.626	614.764.877
EQUITY			
Equity attributable to owners of parent		242.681.073	200.158.964
Issued capital	19	128.000.000	128.000.000
Effects of Business Combinations Under Common Control	3	-21.579.143	-21.579.143
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		72.920.573	37.501.817
Gains (Losses) on Revaluation and Remeasurement		72.920.573	37.501.817
Increases (Decreases) on Revaluation of Property, Plant and Equipment	19	73.067.800	37.786.461
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-147.227	-284.644
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Restricted Reserves Appropriated From Profits		0	0
Prior Years' Profits or Losses	19	56.236.290	5.761.975
Current Period Net Profit Or Loss	28	7.103.353	50.474.315
Non-controlling interests	19	88.615	-173.609
Total equity		242.769.688	199.985.355
Total Liabilities and Equity		969.129.314	814.750.232



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
tatement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	66.915.701	48.120.5
Cost of sales	20	-50.093.727	-35.934.7
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.821.974	12.185.8
GROSS PROFIT (LOSS)		16.821.974	12.185.8
General Administrative Expenses	21	-5.800.703	-3.820.3
Marketing Expenses	21	-983.663	-434.8
Other Income from Operating Activities	23	16.709.069	1.193.4
Other Expenses from Operating Activities	23	-10.117.379	-5.850.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.629.298	3.273.
Investment Activity Income	24	621.033	25.267.0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	31	4.983.758	1.184.0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		22.234.089	29.724.
Finance income	25	1.988.841	573.
Finance costs	25	-12.337.623	-12.180.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		11.885.307	18.118.
Tax (Expense) Income, Continuing Operations		-4.519.730	-23.
Current Period Tax (Expense) Income	27	-4.519.730	-296.
Deferred Tax (Expense) Income	27		272.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		7.365.577	18.094.
PROFIT (LOSS)		7.365.577	18.094.
Profit (loss), attributable to [abstract]			
Non-controlling Interests		262.224	541.
Owners of Parent		7.103.353	17.552.
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Hisse Başına Kazanç / Zarar	28	0,05500000	15,26300
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		35.418.756	126.
Gains (Losses) on Revaluation of Property, Plant and Equipment	29	44.101.674	
Gains (Losses) on Remeasurements of Defined Benefit Plans	29	171.771	157.
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-8.854.689	-31.
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	29	-8.820.335	
Taxes Relating to Remeasurements of Defined Benefit Plans	29	-34.354	-31.
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	
OTHER COMPREHENSIVE INCOME (LOSS)		35.418.756	126.
TOTAL COMPREHENSIVE INCOME (LOSS)		42.784.333	18.220.
Total Comprehensive Income Attributable to		12.104.000	10,220,
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Non-controlling Interests		262.224	541.



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	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		-7.329.804	6.318.45	
Profit (Loss)		7.365.577	18.094.04	
Profit (Loss) from Continuing Operations	28	7.365.577	18.094.04	
Adjustments to Reconcile Profit (Loss)		15.719.769	8.146.50	
Adjustments for depreciation and amortisation expense	22	6.507.766	4.783.43	
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0		
Adjustments for provisions		467.804	4.469.95	
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	467.804	217.34	
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16		4.252.60	
Adjustments for Interest (Income) Expenses		1.646.823	674.23	
Adjustments for Interest Income	25	-875.674	-401.29	
Adjustments for interest expense	25	2.522.497	1.075.5	
Adjustments for unrealised foreign exchange losses (gains)	18	8.182.437		
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-4.983.758	-1.184.09	
Adjustments for undistributed profits of associates	31	-4.983.758	-1.184.0	
Adjustments for Tax (Income) Expenses	27	4.519.730	23.98	
Adjustments for losses (gains) on disposal of non-current assets		-621.033	-621.0	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-621.033	-621.03	
Changes in Working Capital		-25.382.842	-18.622.9	
Adjustments for decrease (increase) in trade accounts receivable		-1.243.419	-21.997.5	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-1.243.419	-21.997.5	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.549.594	-14.351.73	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-6.549.594	-14.351.7	
Adjustments for Decrease (Increase) in Contract Assets		0		
Adjustments for decrease (increase) in inventories	9	-1.446.299		
Decrease (Increase) in Prepaid Expenses	10	-42.316.857	-21.858.0	
Adjustments for increase (decrease) in trade accounts payable		50.357.718	-1.124.9	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	50.357.718	-1.124.9	
Increase (Decrease) in Employee Benefit Liabilities	17	-95.610	375.5	
Adjustments for increase (decrease) in other operating payables		5.431.012	40.224.6	
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	5.431.012	40.224.6	
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-5.328.060	-2.080.7	
Other Adjustments for Other Increase (Decrease) in Working Capital		-24.191.733	2.189.8	
Increase (Decrease) in Other Payables Related with Operations		-24.191.733	2.189.8	
Cash Flows from (used in) Operations Income taxes refund (paid)	27	-2.297.496 -5.032.308	7.617.5 -1.299.1	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-119.778.811	-5.438.7	
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses			-3.368.19	
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures			-847.4	
Proceeds from sales of property, plant, equipment and intangible assets		998.663	4.431.9	
Proceeds from sales of property, plant and equipment		998.663	4.431.9	
Purchase of Property, Plant, Equipment and Intangible Assets		-120.777.474	-5.655.09	
Purchase of property, plant and equipment	13,14	-120.777.474	-5.655.09	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		51.205.397	-388.4	

Proceeds from Issuing Shares or Other Equity Instruments		0	
Proceeds from borrowings		52.852.220	285.744
Proceeds from Loans	6,26	52.852.220	285.744
Repayments of borrowings		0	0
Interest paid	25	-1.646.823	-674.221
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-75.903.218	491.199
Net increase (decrease) in cash and cash equivalents		-75.903.218	491.199
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	101.809.923	18.340.368
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	25.906.705	18.831.567



Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statement

Consolidated

										Equity						
			Equity attributable to owners of parent [member]													
						Other Accumulated Comprehensive Inc	tome That Will Not Be Reclassified In									
		Footnote Reference		Share		Profit O				Other Accumulated Compreher	nsive Income That Will Be Reclassified In Profit Or Loss			Restricted Reserves	Retained Earnings	Non-controlling interests [member]
			Capital Shan	res premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Gains/Losses on Revaluation and	Reserve Of Gains or Losses on Hedge	Gai Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial	ns (Losses) on Revaluation and Reclassification Gains (Losses) from Financial Assets Measured at Fai	ir Pasanue of Other Remassuring or	Change in Value of Change in Value of Forward Time Value of Options Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss (Losses)	Appropriated From Profits [member]	Prior Years' Profits or Losses Or Loss	
						Property, Plant and Equipment	Remeasurements of Defined Benefit Plans	Reclassification of Available-for-sale Financial Assets	Value through Other Comprehensive Income	Reclassification Adjustments						
	Statement of changes in equity [abstract] Statement of changes in equity [line items]															
	Equity at beginning of period		1.150.000	43.387.800	0 -8.970.144	40.707.05	0 -160.547								464.960 5.682.237 82.261.35	12.193.546 94.454.902
	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														5.682.237 -5.682.237	0 (
	Total Comprehensive Income (Loss)						126.191								17.552.503 17.678.69	594 541.539 18.220.233
	Profit (loss)														17.552.503 17.552.50	
	Other Comprehensive Income (Loss)						126.191								126.19	.91 126.193
	Issue of equity Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
Previous Period .01.2020 - 31.03.2020	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				129.775	-3.172.70	1								-385.222 -3.428.14	.48 59.956 -3.368.192
	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		1.150.000	43.387.800	0 -8.840.369	37.534.34	9 -34.356								5.761.975 17.552.503 96.511.90	12.795.041 109.306.943
	Statement of changes in equity [abstract] Statement of changes in equity [line items]															
	Statement or changes in equity (line items) Equity at beginning of period		128.000.000		-21.579.143	37.786.46	1 -284.644								5.761.975 50.474.315 200.158.96	964 -173,609 199,985,355
	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 Postatements															
	Other Restatements Restated Balances															
	Transfers														50.474.315 50.474.315	
	Total Comprehensive Income (Loss)					35.281.33	9 137.417								7.103.353 42.522.10	.09 262.224 42.784.333
	Profit (loss)														7.103.353 7.103.35	353 262.224 7.365.577
	Other Comprehensive Income (Loss)					35.281.33	9 137.417								35.418.75	756 35.418.756
	Issue of equity Capital Decrease															0
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	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 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 Increase (decrease) through other changes, equity Equity at end of period 128.000.000 0 0 73.067.800 0 0 0 0 00 0 56.236.290 7.103.353 242.681.073 88.615 242.769.688 -21.579.143 -147.227