Date and time of publication on KAP: 05.05.2022 18:11:28
https://www.kap.org.tr/en/Bildirim/1026694

KAMUYU AYDINLATMA PLATFORMU

OYLUM SINAİ YATIRIMLAR A.Ş.
Financial Report
Unconsolidated
2022 - 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 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	27.246.918	17.945.903
Financial Investments		3.459	3.459
Trade Receivables		48.574.536	30.938.832
Trade Receivables Due From Related Parties	4,7	27.164.346	18.944.170
Trade Receivables Due From Unrelated Parties	7	21.410.190	11.994.662
Other Receivables		123.880	108.457
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		123.880	108.457
Inventories	8	34.449.583	18.661.358
Prepayments	9	1.428.732	2.732.691
Current Tax Assets		39.719	37.523
Other current assets	10	4.626.273	2.315.488
SUB-TOTAL		**116.493.100**	**72.743.711**
Total current assets		**116.493.100**	**72.743.711**
NON-CURRENT ASSETS			
Financial Investments		750.000	750.000
Property, plant and equipment	11	34.074.616	33.131.141
Land and Premises		6.975.000	6.975.000
Land Improvements		688.514	705.998
Buildings		6.117.090	6.162.871
Machinery And Equipments		18.275.823	18.829.916
Vehicles		337.395	355.456
Fixtures and fittings		104.006	101.900
Construction in Progress		1.576.788	
Right of Use Assets		0	0
Intangible assets and goodwill	12	178.788	181.510
Other intangible assets		178.788	181.510
Prepayments	9	117.872	372.242
Deferred Tax Asset	26	4.581.260	4.312.643
Current Tax Assets, Non-current	10	239	239
Total non-current assets		**39.702.775**	**38.747.775**
Total assets		**156.195.875**	**111.491.486**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	32.973.548	3.199.885
Current Portion of Non-current Borrowings	13	26.862.053	17.501.301
Trade Payables		26.330.036	22.193.727
Trade Payables to Unrelated Parties	7	26.330.036	22.193.727
Employee Benefit Obligations	16	970.484	882.029
Other Payables		477.911	321.197
Other Payables to Unrelated Parties	14	477.911	321.197
Deferred Income Other Than Contract Liabilities		817.087	2.214.240
Deferred Income Other Than Contract Liabilities from Unrelated Parties		817.087	2.214.240
SUB-TOTAL		**88.431.119**	**46.312.379**
Total current liabilities		**88.431.119**	**46.312.379**
NON-CURRENT LIABILITIES			
Long Term Borrowings	13	4.459.907	7.269.165
Employee Benefit Obligations	18	2.462.410	1.199.757
Deferred Income Other Than Contract Liabilities	17	183.485	345.390
Deferred Tax Liabilities	26	3.715.568	3.726.891
Total non-current liabilities		**10.821.370**	**12.541.203**
Total liabilities		**99.252.489**	**58.853.582**
EQUITY			
Equity attributable to owners of parent		56.943.386	52.637.904
Issued capital	19	27.617.600	27.617.600
Share Premium (Discount)		5.431.181	5.431.181

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		16.781.701	17.328.573
Gains (Losses) on Revaluation and Remeasurement		16.781.701	17.328.573
Increases (Decreases) on Revaluation of Property, Plant and Equipment		15.789.803	15.789.803
Gains (Losses) on Remeasurements of Defined Benefit Plans		-909.225	-362.353
Other Revaluation Increases (Decreases)		1.901.123	1.901.123
Prior Years' Profits or Losses		2.260.550	-3.714.090
Current Period Net Profit Or Loss		4.852.354	5.974.640
Total equity		**56.943.386**	**52.637.904**
Total Liabilities and Equity		**156.195.875**	**111.491.486**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	106.725.241	72.190.729
Cost of sales	20	-94.160.927	-60.882.032
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		12.564.314	11.308.697
GROSS PROFIT (LOSS)		12.564.314	11.308.697
General Administrative Expenses	21	-3.006.678	-2.451.938
Marketing Expenses	21	-6.195.965	-3.520.730
Other Income from Operating Activities	23	9.523.134	3.085.411
Other Expenses from Operating Activities	23	-3.995.151	-2.266.267
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.889.654	6.155.173
Investment Activity Income	24	642.445	646.326
Investment Activity Expenses	24	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.532.099	6.801.499
Finance income	25	0	217.915
Finance costs	25	-3.480.256	-3.011.087
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.051.843	4.008.327
Tax (Expense) Income, Continuing Operations		-77.203	66.656
Deferred Tax (Expense) Income	26	-77.203	66.656
PROFIT (LOSS) FROM CONTINUING OPERATIONS		5.974.640	4.074.983
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		5.974.640	4.074.983
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		5.974.640	4.074.983
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		1.660.048	-55.731
Gains (Losses) on Remeasurements of Defined Benefit Plans		-108.037	-71.449
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.768.085	15.718
Deferred Tax (Expense) Income		1.768.085	15.718
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**1.660.048**	**-55.731**
TOTAL COMPREHENSIVE INCOME (LOSS)		**7.634.688**	**4.019.252**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		7.634.688	4.019.252

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-25.414.461**	**-2.474.587**
Profit (Loss)		4.852.354	2.555.181
Adjustments to Reconcile Profit (Loss)		**1.102.047**	**599.222**
Adjustments for depreciation and amortisation expense	11,12	666.205	660.638
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		552.430	44.270
Adjustments for (Reversal of) Provisions Related with Employee Benefits		552.430	44.270
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		-116.588	-105.686
Other Adjustments for Fair Value Losses (Gains)	7	-116.588	-105.686
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for losses (gains) on disposal of non-current assets		0	0
Changes in Working Capital		**-30.850.505**	**-6.592.185**
Adjustments for decrease (increase) in trade accounts receivable		-18.861.240	-7.599.153
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-8.220.178	-1.961.618
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-10.641.062	-5.637.535
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-15.423	-74.518
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	14	-15.423	-74.518
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories	8	-15.788.225	-1.924.260
Decrease (Increase) in Prepaid Expenses	9	1.558.329	-109.525
Adjustments for increase (decrease) in trade accounts payable		4.136.309	3.144.486
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	4.136.309	3.144.486
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-321.197	-29.221
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-321.197	-29.221
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.559.058	6
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**-24.896.104**	**-3.437.782**
Other inflows (outflows) of cash		-518.357	963.195
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.609.680**	**-460.887**
Proceeds from sales of property, plant, equipment and intangible assets		0	455
Proceeds from sales of property, plant and equipment	11,12	0	455
Purchase of Property, Plant, Equipment and Intangible Assets		-1.609.680	-461.342
Purchase of property, plant and equipment	11,12	-1.609.680	-461.342
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**36.325.156**	**-658.640**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		40.740.113	1.000.000
Proceeds from Loans	13	40.740.113	1.000.000
Repayments of borrowings		-4.414.957	-1.658.640
Loan Repayments	13	-4.414.957	-1.658.640

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		9.301.015	-3.594.114
Net increase (decrease) in cash and cash equivalents		9.301.015	-3.594.114
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**17.945.903**	**15.109.855**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**27.246.918**	**11.515.741**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

			Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
		Footnote Reference	Issued Capital	Share premiums or discounts	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		Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]									
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2021 - 31.03.2021	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**27.617.600**		**5.431.181**	**15.947.691**	**-279.165**			**-7.789.073**	**4.074.983**	**45.003.217**		**45.003.217**
	Adjustments Related to Accounting Policy Changes													0
	Adjustments Related to Required Changes in Accounting Policies													0
	Adjustments Related to Voluntary Changes in Accounting Policies													0
	Adjustments Related to Errors													0
	Other Restatements													0
	Restated Balances													0
	Transfers									4.074.983	-4.074.983	0		0
	Total Comprehensive Income (Loss)													0
	Profit (loss)													0
	Other Comprehensive Income (Loss)					-473.665	83.489					-390.176		-390.176
	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
	Dividends Paid													0
	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	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) or Firm Commitment for which Fair Value Hedge Accounting is Applied													0
	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 Commitment for which Fair Value Hedge Accounting is Applied													0
	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													0
	Increase (decrease) through other changes, equity													0
	Equity at end of period		**27.617.600**		**5.431.181**	**15.474.026**	**-195.676**			**-3.714.090**	**2.555.183**	**47.168.224**		**47.168.224**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**27.617.600**	**5.431.181**	**15.789.803**	**-362.353**	**1.901.123**			**-3.714.090**	**5.974.640**	**52.637.904**		**52.637.904**
	Adjustments Related to Accounting Policy Changes													0
	Adjustments Related to Required Changes in Accounting Policies													0
	Adjustments Related to Voluntary Changes in Accounting Policies													0
	Adjustments Related to Errors													0
	Other Restatements													0
	Restated Balances													0
	Transfers									5.974.640	-5.974.640			0
	Total Comprehensive Income (Loss)													0
	Profit (loss)													0
	Other Comprehensive Income (Loss)					-546.872					4.852.354	4.305.482		4.305.482
	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
	Dividends Paid													

Current Period														0
01.01.2022 - 31.03.2022	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	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) or Firm Commitment for which Fair Value Hedge Accounting is Applied													0
	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 Commitment for which Fair Value Hedge Accounting is Applied													0
	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													0
	Increase (decrease) through other changes, equity													0
	Equity at end of period		**27.617.600**	**5.431.181**	**15.789.803**	**-909.225**	**1.901.123**			**2.260.550**	**4.852.354**	**56.943.386**		**56.943.386**