

KAMUYU AYDINLATMA PLATFORMU

BİRKO BİRLEŞİK KOYUNLULULAR MENSUCAT TİCARET VE SANAYİ A.Ş. Financial Report Consolidated 2018 - 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 30.09.2018	Previous Period 31.12.2017
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	1.225.386	583.
Trade Receivables		6.971.287	13.989.
Trade Receivables Due From Related Parties	3-6	10.171	6.
Trade Receivables Due From Unrelated Parties		6.961.116	13.982
Other Receivables		149.552	22
Other Receivables Due From Unrelated Parties		149.552	22
Inventories	7	22.077.752	20.544
Other current assets		934.239	3.808
SUB-TOTAL		31.358.216	38.948
Total current assets		31.358.216	38.948
NON-CURRENT ASSETS			
Other Receivables		38.923	38
Other Receivables Due From Related Parties		38.923	38
Property, plant and equipment	8	103.728.010	105.87
Deferred Tax Asset	13	6.657.002	9.740
Total non-current assets		110.423.935	115.656
Total assets		141.782.151	154.604
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	20.368.780	24.139
Trade Payables		5.943.317	6.920
Trade Payables to Related Parties	43165	76.126	
Trade Payables to Unrelated Parties	6	5.867.191	6.920
Other Payables		13.200.220	22.53
Other Payables to Related Parties		2.573.961	763
Other Payables to Unrelated Parties		10.626.259	21.77
Current tax liabilities, current	13		
Other Current Liabilities			1
SUB-TOTAL		39.512.317	53.61
Total current liabilities		39.512.317	53.61
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	8.948.098	10.60
Employee Benefit Obligations		5.156.859	4.50
Total non-current liabilities	5	14.104.957	15.10
Total liabilities		53.617.274	68.72
EQUITY			
Equity attributable to owners of parent	10	88.161.205	85.89
Issued capital	10	120.000.000	77.288
Inflation Adjustments on Capital	10	30.493.681	30.493
Treasury Shares (-)		-20.000	-20
Capital Adjustments due to Cross-Ownership (-)		-6.173.439	-3.000
Share Premium (Discount)		-29.534.484	-6.510
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		93.057.947	93.05
Gains (Losses) on Revaluation and Remeasurement	10	93.057.947	93.05
Restricted Reserves Appropriated From Profits	10	9.745.832	2.53
Prior Years' Profits or Losses	10	-115.162.272	-105.493
Current Period Net Profit Or Loss		-14.246.060	-2.45
Non-controlling interests		3.672 88.164.877	-5 85.884
Total equity Total Liabilities and Equity		88.164.877 141.782.151	85.884 154.604



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017	Current Period 3 Months 01.07.2018 - 30.09.2018	Previous Period 3 Months 01.07.2017 - 30.09.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	11	22.287.023	21.467.596	6.458.690	8.813.469
Cost of sales	11	-18.573.110	-19.679.055	-5.526.659	-7.175.556
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.713.913	1.788.541	932.031	1.637.913
GROSS PROFIT (LOSS)		3.713.913	1.788.541	932.031	1.637.913
General Administrative Expenses		-3.502.931	-3.213.274	-1.760.576	-859.267
Marketing Expenses		-2.289.127	-1.834.201	-807.159	-594.773
Other Income from Operating Activities		6.681.470	13.260.323	2.809.374	1.318.562
Other Expenses from Operating Activities		-2.419.432	-4.120.476	-785.688	-1.047.933
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.183.893	5.880.913	387.982	454.502
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.183.893	5.880.913	387.982	454.502
Finance income		2.972.003	3.746.922	63.781	591.203
Finance costs		-16.320.386	-12.843.919	-8.445.515	-2.684.201
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.164.490	-3.216.084	-7.993.752	-1.638.496
Tax (Expense) Income, Continuing Operations	13	-3.083.162	5.009.210	858.096	-45.353
Current Period Tax (Expense) Income	13			-733	
Deferred Tax (Expense) Income		-3.083.162	5.009.210	858.829	-45.353
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-14.247.652	1.793.126	-7.135.656	-1.683.849
PROFIT (LOSS)		-14.247.652	1.793.126	-7.135.656	-1.683.849
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-1.591	-674	-769	347
Owners of Parent		-14.246.061	1.793.800	-7.134.887	-1.684.196
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-14.247.652	1.793.126	-7.135.656	-1.683.849
Total Comprehensive Income Attributable to					
Non-controlling Interests		-1.591	-674	-769	347
Owners of Parent		-14.246.061	1.793.800	-7.134.887	-1.684.196



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-13.944.904	17.474.36
Profit (Loss)		-14.246.061	1.793.80
Adjustments to Reconcile Profit (Loss)		3.579.100	-323.82
Adjustments for depreciation and amortisation expense	8	1.845.360	2.208.52
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.481.782	1.428.16
Adjustments for provisions		-2.186.803	682.04
Adjustments for Interest (Income) Expenses		-644.402	366.65
Adjustments for interest expense		-644.402	366.65
Adjustments for Tax (Income) Expenses	13	3.083.163	-5.009.21
Changes in Working Capital		-3.277.943	16.004.389
Adjustments for decrease (increase) in trade accounts receivable	6	6.789.577	29.305.33
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-126.944	93.85
Adjustments for decrease (increase) in inventories	7	-3.015.318	-1.368.08
Adjustments for increase (decrease) in trade accounts payable	6	-977.279	-5.770.12
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-977.279	-5.770.12
Adjustments for increase (decrease) in other operating payables		-5.993.736	-6.716.92
Other Adjustments for Other Increase (Decrease) in Working Capital		45.757	460.333
Cash Flows from (used in) Operations		-13.944.904	17.474.369
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.858.991	-603.95
Cash Inflows from Losing Control of Subsidiaries or Other Businesses			-1.359.00
Proceeds from sales of property, plant, equipment and intangible assets		1.858.991	755.04
Proceeds from sales of property, plant and equipment	8	1.858.991	755.049
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		12.728.063	-17.696.54
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		17.511.791	9.424.19
Cash Inflows from Sale of Acquired Entity's Shares		17.511.791	9.424.19
Proceeds from borrowings		-4.783.728	-27.120.73
Proceeds from Loans	5	-4.783.728	-27.120.73
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		642.150	-826.12
Net increase (decrease) in cash and cash equivalents		642.150	-826.12
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	583.235	2.076.049
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	1.225.385	1.249.925



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

								Equity						
							Equity attributable to owners of parent [n	nember]						
		Footnote Reference					Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earni	ngs	Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares Capital Adjustments due to Cross-Ownership	p Share premiums or discounts	Gains/Losses on Revaluation 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		
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
		27	60.000.000	30.493.682			93.057.947			2.528.526	-90.443.620	-15.041.238 80.59	5.297 -5.270	80.590.027
	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				-3.000.00	00 1.650.000						-1 35	0.000	-1.350.000
	Restated Balances				3.000.00	1.030.000						1.55	0.000	0
	Transfers					11.000					-15.050.238	15.041.238	9.000	-9.000
	Total Comprehensive Income (Loss)											1.793.800 1.79	3.800 -529	1.793.271
	Profit (loss)													0
	Other Comprehensive Income (Loss)													0
	Issue of equity 2	27	17.288.314			-8.298.391						8.98	9.923	8.989.923
	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
Period 0.09.2017	Dividends Paid													0
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share													0
	Transactions Increase (Decrease) through Share-Based Payment				-20.000					9.000				0
	Transactions													0
	Acquisition or Disposal of a Subsidiary Increase (decrease) through changes in ownership													0
	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													0
	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													0
	Commitment for which fair Value Hedge Accounting is Applied Increase (decrease) through other changes, equity													0
		27	77.288.314	30.493.682	-20.000 -3.000.00	-6.637.391	93.057.947			2.537.526	-105.493.858	1.793.300 90.02	0.020 -5.799	90.014.221
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
		27	77.288.314	30.493.682	-20.000 -3.000.00	-6.516.591	93.057.947			2.536.726	-105.493.056	-2.457.011 85.89	0.011 -5.262	85.884.749
	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				-3.173.45	-23.017.893				7.209.106	-3.099	-26.19	4.431 10.525	-26.183.906
	Restated Balances													0
	Transfers										-9.666.117	2.457.011		0
	Total Comprehensive Income (Loss)											-14.24	6.060 -1.591	-14.247.651
	Profit (loss)													0
	Other Comprehensive Income (Loss)											-14.246.060		0
	Issue of equity Capital Decrease	27										42.71	1.686	42.711.686
	Capital Advance	27	42.711.686											0
	Effect of Merger or Liquidation or Division													0
	Effects of Business Combinations Under Common													0
	Control Advance Dividend Payments													0
oriod	Dividends Paid													0
0.09.2018	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	120.000.000	30.493.682	-20.000	-6.173.439	-29.534.484	93.057.947		9.745.	-115.162.272	-14.246.060	88.161.205	3.672	88.164.877