

**DİTAŞ DOĞAN YEDEK PARÇA İMALAT VE TEKNİK A.Ş.**  
**Financial Report**  
**Consolidated**  
**2020 - 2. 3 Monthly Notification**

General Information About Financial Statements

## Independent Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

### ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

#### SINIRLI DENETİM RAPORU

Ditaş Doğan Yedek Parça İmalat ve Teknik A.Ş. Genel Kurulu'na

#### Giriş

1. Ditaş Doğan Yedek Parça İmalat ve Teknik A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2020 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

2. Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Sonuç

3. Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin Ditaş Doğan Yedek Parça İmalat ve Teknik A.Ş.'nin ve bağlı ortaklıklarının 30 Haziran 2020 tarihi itibarıyla konsolide finansal durumunun, aynı tarihte sona eren altı aylık döneme ilişkin konsolide finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Mert Tüten, SMMM

Sorumlu Denetçi

İstanbul, 12 Ağustos 2020

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10.144.344	2.075.550
Trade Receivables		21.796.908	23.406.520
Trade Receivables Due From Unrelated Parties	5	21.796.908	23.406.520
Other Receivables		116.224	122.715
Other Receivables Due From Unrelated Parties	6	116.224	122.715
Inventories	7	16.803.879	18.660.750
Prepayments	8	1.388.033	1.592.136
Current Tax Assets		18.196	16.573
Other current assets	9	2.228.743	856.895
<b>SUB-TOTAL</b>		<b>52.496.327</b>	<b>46.731.139</b>
<b>Total current assets</b>		<b>52.496.327</b>	<b>46.731.139</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables		93.040	19.744
Other Receivables Due From Unrelated Parties	6	93.040	19.744
Property, plant and equipment	11	27.865.939	29.977.746
Right of Use Assets	10	1.566.322	1.754.653
Intangible assets and goodwill	12	6.455.050	3.868.594
Prepayments	8	803.481	500.989
Deferred Tax Asset	22	3.166.023	2.233.823
<b>Total non-current assets</b>		<b>39.949.855</b>	<b>38.355.549</b>
<b>Total assets</b>		<b>92.446.182</b>	<b>85.086.688</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		28.779.242	5.712.705
Current Borrowings From Unrelated Parties		28.779.242	5.712.705
Bank Loans	4	28.779.242	5.712.705
Current Portion of Non-current Borrowings		2.117.945	5.573.047
Current Portion of Non-current Borrowings from Related Parties		539.626	630.388
Lease Liabilities	4,24	539.626	630.388
Current Portion of Non-current Borrowings from Unrelated Parties		1.578.319	4.942.659
Bank Loans	4	1.548.828	4.925.754
Lease Liabilities	4	29.491	16.905
Trade Payables		13.914.279	20.695.270
Trade Payables to Unrelated Parties	5	13.914.279	20.695.270
Employee Benefit Obligations	15	3.903.749	2.408.380
Other Payables		328.643	1.343.849
Other Payables to Related Parties	24	202.334	1.247.040
Other Payables to Unrelated Parties	6	126.309	96.809
Derivative Financial Liabilities	25	1.569.875	0
Deferred Income Other Than Contract Liabilities	8	663.644	309.380
Current provisions		2.355.873	2.113.145
Current provisions for employee benefits	15	1.693.416	1.921.624
Other current provisions	14	662.457	191.521
<b>SUB-TOTAL</b>		<b>53.633.250</b>	<b>38.155.776</b>
<b>Total current liabilities</b>		<b>53.633.250</b>	<b>38.155.776</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		4.406.438	10.125.029
Long Term Borrowings From Related Parties		1.305.119	1.374.037
Lease Liabilities	4,24	1.305.119	1.374.037
Long Term Borrowings From Unrelated Parties		3.101.319	8.750.992
Bank Loans	4	3.083.280	8.750.992
Lease Liabilities	4	18.039	0
Deferred Income Other Than Contract Liabilities	8	149.253	0
Non-current provisions		11.182.596	10.409.798
Non-current provisions for employee benefits	15	11.182.596	10.409.798
<b>Total non-current liabilities</b>		<b>15.738.287</b>	<b>20.534.827</b>

Total liabilities		69.371.537	58.690.603
EQUITY			
Equity attributable to owners of parent		23.074.645	26.396.085
Issued capital	16	10.000.000	10.000.000
Inflation Adjustments on Capital	16	15.137.609	15.137.609
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.712.176	-4.712.176
Gains (Losses) on Revaluation and Remeasurement		-4.712.176	-4.712.176
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-4.712.176	-4.712.176
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		335.728	302.365
Exchange Differences on Translation	16	335.728	302.365
Restricted Reserves Appropriated From Profits	16	3.028.735	3.018.735
Prior Years' Profits or Losses		2.039.552	1.565.470
Current Period Net Profit Or Loss		-2.754.803	1.084.082
Total equity		23.074.645	26.396.085
Total Liabilities and Equity		92.446.182	85.086.688

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	17	53.431.435	54.435.588	22.210.183	27.526.153
Cost of sales	17	-42.234.384	-41.635.904	-17.170.223	-21.047.028
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.197.051	12.799.684	5.039.960	6.479.125
GROSS PROFIT (LOSS)		11.197.051	12.799.684	5.039.960	6.479.125
General Administrative Expenses	18	-6.212.803	-4.968.700	-2.392.058	-2.499.916
Marketing Expenses	18	-4.713.531	-5.157.575	-2.153.084	-2.795.246
Research and development expense	18	-1.659.538	-179.583	-824.126	-104.323
Other Income from Operating Activities	20	3.969.078	3.741.464	1.943.795	1.903.537
Other Expenses from Operating Activities	20	-1.477.395	-1.740.448	-622.029	-682.436
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.102.862	4.494.842	992.458	2.300.741
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.102.862	4.494.842	992.458	2.300.741
Finance costs	21	-4.789.865	-2.867.669	-2.009.647	-1.569.659
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.687.003	1.627.173	-1.017.189	731.082
Tax (Expense) Income, Continuing Operations		932.200	344.597	362.458	153.902
Current Period Tax (Expense) Income	22	0	-11.687	0	-5.862
Deferred Tax (Expense) Income	22	932.200	356.284	362.458	159.764
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.754.803	1.971.770	-654.731	884.984
PROFIT (LOSS)		-2.754.803	1.971.770	-654.731	884.984
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.754.803	1.971.770	-654.731	884.984
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç/(kayıp)</i>	24	-0,28000000	0,20000000	-0,07000000	0,09000000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		33.363	85.973	18.770	11.242
Exchange Differences on Translation		33.363	85.973	18.770	11.242
Gains (Losses) on Exchange Differences on Translation		33.363	85.973	18.770	11.242
OTHER COMPREHENSIVE INCOME (LOSS)		33.363	85.973	18.770	11.242
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.721.440	2.057.743	-635.961	896.226
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.721.440	2.057.743	-635.961	896.226

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>364.497</b>	<b>8.251.060</b>
Profit (Loss)		-2.754.803	1.971.770
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>6.551.728</b>	<b>5.887.057</b>
Adjustments for depreciation and amortisation expense	10,11,12	2.716.026	2.507.981
Adjustments for Impairment Loss (Reversal of Impairment Loss)		57.010	-61.430
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	57.010	-61.430
Adjustments for provisions		818.074	1.137.806
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	818.074	1.137.806
Adjustments for Interest (Income) Expenses		634.737	668.785
Adjustments for Interest Income	20	-11.517	-42.960
Adjustments for interest expense	21	640.385	526.966
Deferred Financial Expense from Credit Purchases	20	-180.729	-78.711
Unearned Financial Income from Credit Sales	20	186.598	263.490
Adjustments for unrealised foreign exchange losses ( gains)	4	1.688.206	1.857.234
Adjustments for fair value losses (gains)		1.569.875	121.278
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	25	1.569.875	121.278
Adjustments for Tax (Income) Expenses	22	-932.200	-344.597
<b>Changes in Working Capital</b>		<b>-3.157.321</b>	<b>959.016</b>
Adjustments for decrease (increase) in trade accounts receivable		1.790.341	-3.441.577
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		1.790.341	-3.441.577
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-66.805	-91.683
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-66.805	-91.683
Adjustments for decrease (increase) in inventories		1.799.861	3.519.425
Decrease (Increase) in Prepaid Expenses	8	204.103	-1.264.757
Adjustments for increase (decrease) in trade accounts payable		-6.967.589	1.182.721
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-6.967.589	1.182.721
Increase (Decrease) in Employee Benefit Liabilities	15	1.495.369	-483.263
Adjustments for increase (decrease) in other operating payables		-1.015.206	789.319
Increase (Decrease) in Other Operating Payables to Related Parties		-1.044.706	768.219
Increase (Decrease) in Other Operating Payables to Unrelated Parties		29.500	21.100
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	503.517	-13.004
Other Adjustments for Other Increase (Decrease) in Working Capital		-900.912	761.835
Decrease (Increase) in Other Assets Related with Operations		-1.371.848	304.682
Increase (Decrease) in Other Payables Related with Operations		470.936	457.153
<b>Cash Flows from (used in) Operations</b>		<b>639.604</b>	<b>8.817.843</b>
Payments Related with Provisions for Employee Benefits	15	-273.484	-551.885
Income taxes refund (paid)	22	-1.623	-14.898
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-3.208.453</b>	<b>-3.121.296</b>
Purchase of Property, Plant, Equipment and Intangible Assets		-2.905.961	-3.213.778
Cash advances and loans made to other parties		-302.492	92.482
Other Cash Advances and Loans Made to Other Parties		-302.492	92.482
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>9.782.287</b>	<b>-5.538.307</b>
Proceeds from borrowings	4	31.287.865	6.892.236
Repayments of borrowings	4	-19.783.234	-7.997.247
Payments of Lease Liabilities	4	-472.518	-88.386
Dividends Paid		-600.000	-4.000.000

Interest paid		-661.307	-387.849
Interest Received		11.481	42.939
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		6.938.331	-408.543
Effect of exchange rate changes on cash and cash equivalents		1.130.544	475.748
Net increase (decrease) in cash and cash equivalents		8.068.875	67.205
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	2.075.433	2.777.671
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	10.144.308	2.844.876



		Footnote Reference	Equity																
			Equity attributable to owners of parent [member]														Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on 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]		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss							
Gains (Losses) on Remeasurements of Defined Benefit Plans																			
Previous Period 01.01.2019 - 30.06.2019	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		10.000.000	15.137.609	-4.332.193	-4.332.193	-4.332.193	200.509			200.509	2.219.392	-1.206.350	7.571.163	6.364.813	29.590.130		29.590.130	
	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		0	0	0	0	0	0		0	799.343	6.771.820	-7.571.163	-799.343	0		0		
	Total Comprehensive Income (Loss)		0	0	0	0	0	85.973		85.973	0	0	1.971.770	1.971.770	2.057.743		2.057.743		
	Profit (loss)		0	0	0	0	0	0		0	0	0	1.971.770	1.971.770	1.971.770		1.971.770		
	Other Comprehensive Income (Loss)		0	0	0	0	0	85.973		85.973	0	0	0	0	85.973		85.973		
	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		0	0	0	0	0	0		0	0	-4.000.000	0	-4.000.000	-4.000.000		-4.000.000		
	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	16		10.000.000	15.137.609	-4.332.193	-4.332.193	-4.332.193	286.482		286.482	3.018.735	1.565.470	1.971.770	3.537.240	27.647.873		27.647.873		
	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		10.000.000	15.137.609	-4.712.176	-4.712.176	-4.712.176	302.365		302.365	3.018.735	1.565.470	1.084.082	2.649.552	26.396.085		26.396.085		
	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		0	0	0	0	0	0		0	10.000	1.074.082	-1.084.082	-10.000	0		0		
	Total Comprehensive Income (Loss)		0	0	0	0	0	33.363		33.363	0	0	-2.754.803	-2.754.803	-2.721.440		-2.721.440		
	Profit (loss)		0	0	0	0	0	0		0	0	0	-2.754.803	-2.754.803	-2.754.803		-2.754.803		
	Other Comprehensive Income (Loss)		0	0	0	0	0	33.363		33.363	0	0	0	0	33.363		33.363		
	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																		

Current Period 01.01.2020 - 30.06.2020			0	0	0	0	0	0	0	0	0	-600.000	0	-600.000	-600.000	-600.000
		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	16	10.000.000	15.137.609	-4.712.176	-4.712.176	-4.712.176	335.728	335.728	3.028.735	2.039.552	-2.754.803	-715.251	23.074.645	23.074.645