

AYGAZ A.Ş.
Financial Report
Consolidated
2018 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	615.615	593.172
Trade Receivables		795.833	576.679
Trade Receivables Due From Related Parties	18	51.733	39.354
Trade Receivables Due From Unrelated Parties	8	744.100	537.325
Other Receivables		8.573	7.353
Other Receivables Due From Unrelated Parties		8.573	7.353
Derivative Financial Assets	7	33.176	9.097
Inventories	9	280.112	323.579
Prepayments		142.894	64.577
Current Tax Assets		1.115	2.701
Other current assets		31.920	10.376
SUB-TOTAL		1.909.238	1.587.534
Total current assets		1.909.238	1.587.534
NON-CURRENT ASSETS			
Financial Investments	5	355.988	317.124
Trade Receivables		8.605	8.441
Trade Receivables Due From Unrelated Parties	8	8.605	8.441
Other Receivables		71	81
Other Receivables Due From Unrelated Parties		71	81
Derivative Financial Assets	7	66.352	22.743
Investments accounted for using equity method	10	2.156.142	2.273.331
Property, plant and equipment	11	681.411	677.927
Intangible assets and goodwill		15.507	19.280
Other intangible assets	12	15.507	19.280
Prepayments		49.757	59.074
Deferred Tax Asset	17	1.128	685
Total non-current assets		3.334.961	3.378.686
Total assets		5.244.199	4.966.220
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	88.726	84.784
Current Portion of Non-current Borrowings	6	487.821	304.820
Trade Payables		856.834	670.034
Trade Payables to Related Parties	18	207.972	165.911
Trade Payables to Unrelated Parties	8	648.862	504.123
Employee Benefit Obligations		9.917	53.191
Other Payables		1.505	1.577
Other Payables to Related Parties	18	1.052	863
Other Payables to Unrelated Parties		453	714
Derivative Financial Liabilities	7	4.430	214
Deferred Income		22.239	2.483
Current tax liabilities, current		6.828	2.076
Current provisions		100.108	45.455
Current provisions for employee benefits		30.864	0
Other current provisions	14	69.244	45.455
Other Current Liabilities	14	33.556	114.176
SUB-TOTAL		1.611.964	1.278.810
Total current liabilities		1.611.964	1.278.810
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	830.165	583.666
Other Payables		104.051	97.603
Other Payables to Unrelated parties		104.051	97.603
Non-current provisions		44.827	38.455
Non-current provisions for employee benefits		44.827	38.455
Deferred Tax Liabilities	17	56.755	44.623
Total non-current liabilities		1.035.798	764.347
Total liabilities		2.647.762	2.043.157

EQUITY			
Equity attributable to owners of parent		2.596.437	2.923.063
Issued capital	15	300.000	300.000
Inflation Adjustments on Capital	15	71.504	71.504
Capital Adjustments due to Cross-Ownership (-)		-7.442	-7.442
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		716	716
Gains (Losses) on Revaluation and Remeasurement		1.187	1.187
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.187	1.187
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-471	-471
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-81.490	99.893
Gains (Losses) on Hedge		13.364	0
Gains (Losses) on Cash Flow Hedges		13.364	0
Gains (Losses) on Revaluation and Reclassification		187.755	213.653
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		187.755	213.653
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		-282.609	-113.760
Restricted Reserves Appropriated From Profits		294.210	249.509
Prior Years' Profits or Losses		1.703.805	1.631.864
Current Period Net Profit Or Loss		315.134	577.019
Total equity		2.596.437	2.923.063
Total Liabilities and Equity		5.244.199	4.966.220

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2018 - 30.09.2018	01.01.2017 - 30.09.2017	Months 01.07.2018 - 30.09.2018	3 Months 01.07.2017 - 30.09.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		7.191.134	6.161.871	2.905.628	2.215.593
Cost of sales		-6.557.413	-5.605.276	-2.628.492	-1.992.387
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		633.721	556.595	277.136	223.206
GROSS PROFIT (LOSS)		633.721	556.595	277.136	223.206
General Administrative Expenses		-154.583	-145.320	-52.431	-47.986
Marketing Expenses		-231.029	-208.311	-84.880	-76.304
Research and development expense		-2.472	-2.349	-1.161	-1.087
Other Income from Operating Activities		217.718	109.105	110.517	31.607
Other Expenses from Operating Activities		-264.115	-90.520	-165.232	-29.096
PROFIT (LOSS) FROM OPERATING ACTIVITIES		199.240	219.200	83.949	100.340
Investment Activity Income		23.191	7.330	2.009	1.036
Investment Activity Expenses		-1.430	-3.861	-483	-2.942
Share of Profit (Loss) from Investments Accounted for Using Equity Method	10	195.140	340.677	61.789	99.566
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		416.141	563.346	147.264	198.000
Finance income		172.700	53.344	111.723	16.890
Finance costs		-242.069	-93.334	-134.748	-31.564
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		346.772	523.356	124.239	183.326
Tax (Expense) Income, Continuing Operations		-31.638	-31.105	-12.731	-17.040
Current Period Tax (Expense) Income	17	-22.261	-32.993	-8.280	-13.171
Deferred Tax (Expense) Income	17	-9.377	1.888	-4.451	-3.869
PROFIT (LOSS) FROM CONTINUING OPERATIONS		315.134	492.251	111.508	166.286
PROFIT (LOSS)		315.134	492.251	111.508	166.286
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		315.134	492.251	111.508	166.286
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	16	1,05044700	1,64083700	0,37169300	0,55428700
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)	16	1,05044700	1,64083700	0,37169300	0,55428700

Statement of Other Comprehensive Income

Presentation Currency	1.000 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 Other Comprehensive Income					
PROFIT (LOSS)		315.134	492.251	111.508	166.286
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-26	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	-26	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	-26	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-181.383	83.077	-104.898	1.250
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		-27.261	73.875	0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		-27.261	73.875	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		17.133	0	17.133	0
Gains (Losses) on Cash Flow Hedges		17.133	0	17.133	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		-168.849	12.896	-118.262	1.250
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		-171.816	12.858	-120.214	1.199
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		2.967	38	1.952	51
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-2.406	-3.694	-3.769	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income	17	1.363	-3.694	0	0
Taxes Relating to Cash Flow Hedges	17	-3.769	0	-3.769	0
OTHER COMPREHENSIVE INCOME (LOSS)		-181.383	83.051	-104.898	1.250
TOTAL COMPREHENSIVE INCOME (LOSS)		133.751	575.302	6.610	167.536
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		133.751	575.302	6.610	167.536

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		151.758	135.306
Profit (Loss)		315.134	492.251
Profit (Loss) from Continuing Operations		315.134	492.251
Adjustments to Reconcile Profit (Loss)		40.667	-159.294
Adjustments for depreciation and amortisation expense	11,12	66.845	65.531
Adjustments for Impairment Loss (Reversal of Impairment Loss)		6.685	-283
Adjustments for provisions		65.112	47.886
Adjustments for Dividend (Income) Expenses		-572	-296
Adjustments for Interest (Income) Expenses		81.920	37.060
Adjustments for Interest Income		-44.354	-28.802
Adjustments for interest expense		126.274	65.862
Adjustments for unrealised foreign exchange losses (gains)		51.817	1.685
Adjustments for fair value losses (gains)		-50.108	1.775
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		-50.108	1.775
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	10	-195.140	-340.677
Adjustments for Tax (Income) Expenses	17	35.407	31.105
Adjustments for losses (gains) on disposal of non-current assets		-21.739	-3.172
Other adjustments to reconcile profit (loss)		440	92
Changes in Working Capital		-184.033	-162.702
Adjustments for decrease (increase) in trade accounts receivable		-226.380	-64.007
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-22.754	-1.250
Adjustments for decrease (increase) in inventories		43.467	-8.137
Decrease (Increase) in Prepaid Expenses		-67.404	-63.065
Adjustments for increase (decrease) in trade accounts payable		186.800	20.906
Increase (Decrease) in Employee Benefit Liabilities		-43.274	-33.889
Adjustments for increase (decrease) in other operating payables		-74.244	-12.956
Increase (Decrease) in Deferred Income		19.756	-304
Cash Flows from (used in) Operations		171.768	170.255
Payments Related with Provisions for Employee Benefits		-4.087	-3.012
Income taxes refund (paid)	17	-15.923	-31.937
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		32.575	-39.425
Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	-2.588
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	10	-203.974	-50.000
Proceeds from sales of property, plant, equipment and intangible assets		27.843	5.754
Purchase of Property, Plant, Equipment and Intangible Assets	11,12	-72.660	-80.378
Dividends received		348.026	87.787
Other inflows (outflows) of cash	5	-66.660	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-202.735	-262.903
Proceeds from borrowings		567.480	350.600
Repayments of borrowings		-246.094	-133.420
Dividends Paid		-460.000	-450.000
Interest paid		-106.879	-58.452
Interest Received		42.758	28.369
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.402	-167.022
Effect of exchange rate changes on cash and cash equivalents		40.845	0
Net increase (decrease) in cash and cash equivalents		22.443	-167.022
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	593.172	567.728
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	615.615	400.706

		Footnote Reference	Equity																				
			Equity attributable to owners of parent [member]																	Non-controlling interests [member]			
			Issued Capital	Inflation Adjustments on Capital	Capital Adjustments due to Cross-Ownership	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]	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Prior Years' Profits or Losses	Net Profit or Loss											
Gains (Losses) on Remeasurements of Defined Benefit Plans	Cash Flow Hedges	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income																					
Previous Period 01.01.2017 – 30.09.2017	Statement of changes in equity (abstract)																						
	Statement of changes in equity (line items)																						
	Equity at beginning of period		300.000	71.504	-7.442	124	124	-917	-793			157.508	157.508	-113.181	44.327	203.549	1.713.648	415.670	2.129.318	2.740.463	1.094	2.741.357	
	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															43.500	372.170	-415.670	-43.500	0		0	
	Total Comprehensive Income (Loss)							-26	-26			70.181	70.181	12.896	83.077			492.251	492.251	575.302		575.302	
	Profit (loss)																	492.251	492.251	492.251		492.251	
	Other Comprehensive Income (Loss)							-26	-26			70.181	70.181	12.896	83.077					83.051		83.051	
	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																		-450.000	-450.000	-450.000		-450.000
	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																		-1.494	-1.494	-1.494	-1.094	-2.588
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			300.000	71.504	-7.442	124	124	-943	-819			227.689	227.689	-100.285	127.404	247.049	1.634.324	492.251	2.126.575	2.864.271	0	2.864.271	
	Statement of changes in equity (abstract)																						
	Statement of changes in equity (line items)																						
	Equity at beginning of period		300.000	71.504	-7.442	1.187	1.187	-471	716	0	0	213.653	213.653	-113.760	99.893	249.509	1.631.864	577.019	2.208.883	2.923.063		2.923.063	
	Adjustments Related to Accounting Policy Changes																	-377	-377	-377		-377	
	Adjustments Related to Required Changes in Accounting Policies	2.2																-377	-377	-377		-377	
	Adjustments Related to Voluntary Changes in Accounting Policies																						
	Adjustments Related to Errors																						
	Other Restatements																						
	Restated Balances																						
	Transfers															44.701	532.318	-577.019	-44.701	0		0	
	Total Comprehensive Income (Loss)									13.364	13.364		-25.898	-25.898	-168.849	-181.383		315.134	315.134	133.751		133.751	
	Profit (loss)																	315.134	315.134	315.134		315.134	
	Other Comprehensive Income (Loss)									13.364	13.364		-25.898	-25.898	-168.849	-181.383				-181.383		-181.383	
	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 01.01.2018 – 30.09.2018		15																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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