

KAMUYU AYDINLATMA PLATFORMU

TGS DIŞ TİCARET A.Ş. Financial Report Consolidated 2019 - 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 30.09.2019	Previous Period 31.12.2018
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	4.385.058	831.
Trade Receivables	6,7	2.569.272.371	2.382.087
Trade Receivables Due From Unrelated Parties	7	2.569.272.371	2.382.087
Other Receivables	6,9	42.245	30
Other Receivables Due From Unrelated Parties	9	42.245	30
Inventories	10	53.586.479	29.281
Prepayments	6,12	9.304.000	36.695
Prepayments to Unrelated Parties Other current assets	12	9.304.000 84.673.888	36.695
SUB-TOTAL	29	2.721.264.041	80.603 2.529.52 9
Total current assets		2.721.264.041	2.529.529
NON-CURRENT ASSETS		2.721.204.041	2.323.323
	14	2 721 120	2.75
Property, plant and equipment Deferred Tax Asset	14	3.721.138	3.756
	40	289.001 4.010.139	1.810 5.56 7
Total non-current assets Total assets		2.725.274.180	2.535.09°
		2.123.214.160	2.333.09
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	0	143
Current Borrowings From Related Parties	47	0	14.
Bank Loans	47	0	143
Current Portion of Non-current Borrowings	47	2.827.119	2.580
Current Portion of Non-current Borrowings from Related Parties	47	2.827.119	2.58
Bank Loans	47	2.827.119	2.58
Trade Payables	6,7	2.660.974.107	2.486.26
Trade Payables to Unrelated Parties	7	2.660.974.107	2.486.26
Employee Benefit Obligations	27	325.383	65
Other Payables	6,9	1.916.525	2.60
Other Payables to Unrelated Parties	9	1.916.525	2.60
Deferred Income Other Than Contract Liabilities	6,12	8.582.929	1.57
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	8.582.929	1.57
Current tax liabilities, current	40	552.867	85
SUB-TOTAL		2.675.178.930	2.494.08
Total current liabilities		2.675.178.930	2.494.08
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	549.526	86
Non-current provisions	25	385.098	31
Non-current provisions for employee benefits	25	385.098	31
Total non-current liabilities		934.624	1.18
Total liabilities		2.676.113.554	2.495.26
EQUITY			
Equity attributable to owners of parent		49.164.550	39.83
Issued capital	30	15.000.000	15.000
Inflation Adjustments on Capital	30	-56.693	-50
Treasury Shares (-)	30	-1.003.291	-1.00
Share Premium (Discount)	30	11.500.000	11.500
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	-12.760	-12
Gains (Losses) on Revaluation and Remeasurement	30	-12.760	-1
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-12.760	-1
Restricted Reserves Appropriated From Profits	30	1.030.080	1.03
Prior Years' Profits or Losses	30	13.374.364	2.73
Current Period Net Profit Or Loss	40	9.332.850	10.64
Non-controlling interests		-3.924	
Total equity		49.160.626	39.82

Total Liabilities and Equity 2.725.274.180 2.535.097.066



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	19.033.981	11.101.506	5.946.735	4.053.673
Cost of sales		0	0	0	(
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		19.033.981	11.101.506	5.946.735	4.053.673
GROSS PROFIT (LOSS)		19.033.981	11.101.506	5.946.735	4.053.673
General Administrative Expenses	28,33	-7.898.150	-4.825.901	-1.992.264	-1.643.384
Other Income from Operating Activities	34	101.067	17.540	90.553	-12.568
Other Expenses from Operating Activities	34	-41.009	22.802	-202	25.336
PROFIT (LOSS) FROM OPERATING ACTIVITIES		11.195.889	6.315.947	4.044.822	2.423.05
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		11.195.889	6.315.947	4.044.822	2.423.05
Finance income	37	1.522.761	593.344	394.939	171.35
Finance costs	37	-1.013.259	-1.031.997	-295.834	-894.25
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		11.705.391	5.877.294	4.143.927	1.700.15
Tax (Expense) Income, Continuing Operations	39	-2.372.548	-706.988	-219.766	-108.71
Current Period Tax (Expense) Income	40	-850.722	-1.421.685	-226.016	-586.55
Deferred Tax (Expense) Income	40	-1.521.826	714.697	6.250	477.83
PROFIT (LOSS) FROM CONTINUING OPERATIONS		9.332.843	5.170.306	3.924.161	1.591.44
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	
PROFIT (LOSS)		9.332.843	5.170.306	3.924.161	1.591.44
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-7	3	-7	
Owners of Parent		9.332.850	5.170.303	3.924.168	1.591.44
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	41	0,00620000	0,00690000	0,00260000	0,0021000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	
TOTAL COMPREHENSIVE INCOME (LOSS)		9.332.843	5.170.306	3.924.161	1.591.44
Total Comprehensive Income Attributable to					
Non-controlling Interests		-7	3	0	
Owners of Parent		9.332.850	5.170.303	3.924.161	1.591.44



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		3.905.723	-1.538.02
Profit (Loss)		9.332.843	5.877.29
Profit (Loss) from Continuing Operations	41	9.332.843	5.877.29
Adjustments to Reconcile Profit (Loss)		1.802.609	137.40
Adjustments for depreciation and amortisation expense	14	175.083	113.84
Adjustments for Impairment Loss (Reversal of Impairment Loss)	22	36.622	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	22	36.622	
Adjustments for provisions	25	69.077	23.55
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	69.077	23.55
Adjustments for Tax (Income) Expenses	40	1.521.827	
Changes in Working Capital		-6.931.137	-6.991.88
Adjustments for decrease (increase) in trade accounts receivable	6,7	-187.185.076	-935.120.67
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-187.185.076	-935.120.67
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6,9	-11.305	-1.762.01
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-11.305	-1.762.01
Adjustments for decrease (increase) in inventories	10	-24.305.428	-127.730.47
Decrease (Increase) in Prepaid Expenses	6,12	27.355.082	-3.193.05
Adjustments for increase (decrease) in trade accounts payable	6,7	174.706.650	1.097.886.33
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	174.706.650	1.097.886.33
Increase (Decrease) in Employee Benefit Liabilities	27	259.467	1.495.66
Adjustments for increase (decrease) in other operating payables	6,9	-689.782	1.441.73
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-689.782	1.441.73
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	6,12	7.009.582	-605.78
Other Adjustments for Other Increase (Decrease) in Working Capital	27	-4.070.327	-39.403.60
Decrease (Increase) in Other Assets Related with Operations	27	-4.070.327	-39.403.60
Cash Flows from (used in) Operations		4.204.315	-977.18
Income taxes refund (paid)		-298.592	-560.83
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-139.659	-419.34
Purchase of Property, Plant, Equipment and Intangible Assets	14,17	-139.659	-419.34
Purchase of property, plant and equipment	14	-139.659	-419.34
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-212.131	-1.502.05
Proceeds from borrowings	47	762.855	-470.05
Repayments of borrowings	47	-68.684	
Interest paid		-906.302	-1.031.99
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.553.933	-3.459.42
Effect of exchange rate changes on cash and cash equivalents		0	
Net increase (decrease) in cash and cash equivalents		3.553.933	-3.459.42
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	831.125	8.274.85
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	4.385.058	4.815.42



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

	Footnote Reference				Equity attributat	le to owners of parent [member]				
		Issued Capital Inflation Adjustmen	ents on Capital Treas	sury Shares Share premiums or discount	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		Non-controlling interests [member]
Statement of change in anything the same					Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses Net I	TOTIL OF LOSS	
Statement of changes in equity [abstract]										
Statement of changes in equity [line items]										
Equity at beginning of period		7.500.000	-56.693	-1.003.291 11.500.00	-36.725		927.902	8.346.747	2.199.691 29.377.	-3.916
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		7.500.000	-56.693	-1.003.291 11.500.00	-36.725		927.902	8.346.747	2.199.691 29.377.	-3.916
Transfers	30							2.199.691	-2.199.691	
Total Comprehensive Income (Loss)								2.199.091		202
	41								5.170.303 5.170.	
Profit (loss)	41								5.170.303 5.170.	303
Other Comprehensive Income (Loss)										
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	30							-213.503	-213.	503
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		7.500.000	-56.693	-1.003.291 11.500.00	00 -36.725		927.902	10.332.935	5.170.303 34.334.	-3.913
Statement of changes in equity [abstract]										
Statement of changes in equity [line items]										
Equity at beginning of period		15.000.000	-56.693	-1.003.291 11.500.00	-12.760		1.030.080	2.730.746	10.643.618 39.831.	700 -3.917
Adjustments Related to Accounting Policy Changes			33.300	12.000.00	-12.100		2,000,000	21,000,70		5,511
Adjustments Related to Required Changes in										
Accounting Policies Adjustments Related to Voluntary Changes in										
Accounting Policies										
Adjustments Related to Errors										
Other Restatements										
Restated Balances		15.000.000	-56.693	-1.003.291 11.500.00	-12.760		1.030.080	2.730.746	10.643.618 39.831.	700 -3.917
Transfers	30							10.643.618	-10.643.618	
Total Comprehensive Income (Loss)	41								9.332.850 9.332.	
Profit (loss)	41								9.332.850 9.332.	350
Other Comprehensive Income (Loss)	37									-7
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										
Decrease through Other Distributions to Owners										

Transmission of the process of the p	Equity at end of period	15.000.000	-56.69	93 -1.003.291	11.500.000	-12.760		1.030.080	13.374.364	g 337 seu	49.164.550	-3.924 49.160.626
Transcelor Internation of Regional of Substituting Auguston of Regional of Substituting Auguston of Regional of Substituting Internation and Substituting Internation with regional of Substituting Internation of Su	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											
Transactions Intercase (Decrease) through Shara Based Payment Transactions Anguindinon to Disposal of a Subradiumy Interest (Decrease) through changes in connecting Interest (Decrease) through changes in connecting Interest (Decrease) through changes in connecting Interest (Decrease) I	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											
Transactions Increase Decrease) through Share Based Payment Transactions Acquisition or Disposal of a Subsidiary Increase (Gerease) 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 Heides and Incided in initial Cash or Other Carrying Amount of Non-Financial Asses (Liability) or Firm Commitment for which Fails Flag Value Hedge	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											
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	Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge											
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	Increase through Other Contributions by Owners											
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	Transactions with noncontrolling shareholders											
Transactions Increase (Decrease) through Share-Based Payment Transactions	interests in subsidiaries that do not result in loss of											
Transactions Increase (Decrease) through Share-Based Payment	Acquisition or Disposal of a Subsidiary											
	Increase (Decrease) through Share-Based Payment Transactions											