

MEPET METRO PETROL VE TESİSLERİ SANAYİ TİCARET A.Ş

Financial Report Consolidated 2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	865.972	429.551
Financial Investments	8	157.163	152.146
Trade Receivables	9	32.327.774	23.467.850
Trade Receivables Due From Related Parties	6-9	24.111.093	19.800.701
Trade Receivables Due From Unrelated Parties	9	8.216.681	3.667.149
Other Receivables	6-10	430.189	737.171
Other Receivables Due From Related Parties	10	0	0
Other Receivables Due From Unrelated Parties	10	430.189	737.171
Inventories	12	5.715.232	5.439.386
Prepayments	13	2.429.644	2.010.640
Prepayments to Related Parties	13	0	0
Prepayments to Unrelated Parties	13	2.429.644	2.010.640
Current Tax Assets	10	0	0
Other current assets	22	230.820	128.878
SUB-TOTAL		42.156.794	32.365.622
Non-current Assets or Disposal Groups Classified as Held for Sale	30	0	0
Total current assets		42.156.794	32.365.622
NON-CURRENT ASSETS			
Other Receivables	10	265.997	174.031
Other Receivables Due From Related Parties	6-10	0	0
Other Receivables Due From Unrelated Parties	10	265.997	174.031
Investment property	14	7.065.000	7.065.000
Property, plant and equipment	15	344.312.572	319.098.240
Land and Premises		15.373.842	15.373.842
Buildings		323.941.495	297.849.344
Machinery And Equipments		705.868	900.045
Vehicles		218.096	285.566
Fixtures and fittings		883.521	916.821
Leasehold Improvements		3.189.750	3.772.622
Right of Use Assets	16	4.882	59.033
Intangible assets and goodwill	17	13.190.524	15.403.961
Rights Regarding Concession Arrangements		13.096.812	15.331.097
Other Rights		93.712	72.864
Prepayments	13	429	734
Prepayments to Unrelated Parties		429	734
Total non-current assets		364.839.404	341.800.999
Total assets		406.996.198	374.166.621
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	17.008.070	12.767.409
Current Borrowings From Related Parties	8	17.008.070	12.767.409
Bank Loans	8	16.997.386	12.676.157
Lease Liabilities	8	10.684	91.252
Trade Payables		26.258.093	22.207.263
Trade Payables to Related Parties	6-9	229.261	319.678
Trade Payables to Unrelated Parties	9	26.028.832	21.887.585
Employee Benefit Obligations	11	1.373.903	839.757
Other Payables		72.721.292	48.546.158
Other Payables to Related Parties	6-10	47.469.929	30.190.337
Other Payables to Unrelated Parties	10	25.251.363	18.355.821
Contract Liabilities	13	718.939	292.948
Other Contact Liabilities		718.939	292.948
Deferred Income Other Than Contract Liabilities	13	1.837.363	6.139.084
Current tax liabilities, current	31	2.755.184	3.674.015
Current provisions	20-21	14.952.275	14.401.018
Current provisions for employee benefits	21	538.970	367.624
Other current provisions	20	14.413.305	14.033.394

SUB-TOTAL		137.625.119	108.867.652
Total current liabilities		137.625.119	108.867.652
NON-CURRENT LIABILITIES			
Long Term Borrowings		44.972.169	37.982.470
Long Term Borrowings From Related Parties		44.972.169	37.982.470
Bank Loans		44.972.169	37.982.470
Other Payables	8	15.353.211	25.292.375
Other Payables to Related Parties	10	15.353.211	23.448.080
Other Payables to Unrelated parties	6	0	1.844.295
Contract Liabilities	6-10	2.988.456	3.625.238
Other Contract Liabilities	13	2.988.456	3.625.238
Deferred Income Other Than Contract Liabilities	13	163.077	652.306
Non-current provisions	21	995.971	985.413
Non-current provisions for employee benefits	21	995.971	985.413
Deferred Tax Liabilities	31	1.955.709	2.584.515
Total non-current liabilities		66.428.593	71.122.317
Total liabilities		204.053.712	179.989.969
EQUITY			
Equity attributable to owners of parent		202.942.486	194.176.652
Issued capital	23	75.350.000	75.350.000
Treasury Shares (-)	23	-2.051.949	-2.051.949
Share Premium (Discount)	23	112.832	112.832
Effects of Business Combinations Under Common Control	23	5.246.719	5.246.719
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	23	58.759.171	59.236.255
Gains (Losses) on Revaluation and Remeasurement	23	58.759.171	59.236.255
Increases (Decreases) on Revaluation of Property, Plant and Equipment	23	59.207.277	59.826.583
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-448.106	-590.328
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	23	63.331.209	43.528.909
Exchange Differences on Translation	23	63.331.209	43.528.909
Restricted Reserves Appropriated From Profits	23	2.968.274	2.968.274
Legal Reserves	23	2.968.274	2.968.274
Prior Years' Profits or Losses	23	10.404.918	12.130.857
Current Period Net Profit Or Loss	23	-11.178.688	-2.345.245
Total equity		202.942.486	194.176.652
Total Liabilities and Equity		406.996.198	374.166.621

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	24	302.094.889	398.917.705	137.434.363	176.454.471
Cost of sales	24	-286.877.858	-375.038.770	-127.627.587	-161.596.916
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		15.217.031	23.878.935	9.806.776	14.857.555
GROSS PROFIT (LOSS)		15.217.031	23.878.935	9.806.776	14.857.555
General Administrative Expenses	25-26	-3.657.824	-3.721.467	-1.241.529	-1.133.894
Other Income from Operating Activities	27	3.641.109	5.668.839	881.846	1.544.803
Other Expenses from Operating Activities	27	-7.544.315	-9.709.575	-1.637.038	-2.410.923
PROFIT (LOSS) FROM OPERATING ACTIVITIES		7.656.001	16.116.732	7.810.055	12.857.541
Investment Activity Income	28	42	98	14	30
Investment Activity Expenses	28	-1.426.240	-1.426.240	-475.413	-475.413
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.229.803	14.690.590	7.334.656	12.382.158
Finance income	29	1.889.467	2.108.867	611.812	772.844
Finance costs	29	-17.210.803	-21.409.589	-8.318.845	-5.045.038
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-9.091.533	-4.610.132	-372.377	8.109.964
Tax (Expense) Income, Continuing Operations		-2.087.155	-2.780.437	-1.581.764	-2.259.108
Current Period Tax (Expense) Income	31	-2.756.075	-2.802.388	-1.865.078	-2.228.064
Deferred Tax (Expense) Income	31	668.920	21.951	283.314	-31.044
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-11.178.688	-7.390.569	-1.954.141	5.850.856
PROFIT (LOSS)		-11.178.688	-7.390.569	-1.954.141	5.850.856
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.178.688	-7.390.569	-1.954.141	5.850.856
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)	32	-0,14840000	-0,09810000	-0,02590000	0,07760000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-11.178.688	-7.390.569	-1.954.141	5.850.856
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		142.222	-220.878	-21.063	-28.454
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	182.336	-283.177	-27.004	-36.479
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-40.114	62.299	5.941	8.025
Taxes Relating to Remeasurements of Defined Benefit Plans	21-31	-40.114	62.299	5.941	8.025
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		19.802.300	-5.826.421	9.053.127	-8.345.360
Exchange Differences on Translation	23	19.802.300	-5.826.421	9.053.127	-8.345.360
OTHER COMPREHENSIVE INCOME (LOSS)		19.944.522	-6.047.299	9.032.064	-8.373.814
TOTAL COMPREHENSIVE INCOME (LOSS)		8.765.834	-13.437.868	7.077.923	-2.522.958
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		8.765.834	-13.437.868	7.077.923	-2.522.958

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		17.130.587	-49.877.548
Profit (Loss)		-11.178.688	-7.390.569
Profit (Loss) from Continuing Operations		-11.178.688	-7.390.569
Adjustments to Reconcile Profit (Loss)		29.351.282	9.770.092
Adjustments for depreciation and amortisation expense	15-16	8.942.904	8.364.143
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-332.692	-1.347.821
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	9	-332.692	-1.347.821
Adjustments for provisions		704.037	-1.695.022
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	324.126	274.475
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	20	379.911	-1.969.497
Adjustments for Interest (Income) Expenses		2.072.586	2.719.044
Adjustments for Interest Income	9-27	-3.404.772	-1.746.515
Adjustments for interest expense	9-27	5.477.358	4.465.559
Adjustments for unrealised foreign exchange losses (gains)		15.783.027	0
Adjustments for Tax (Income) Expenses	31	2.127.269	1.687.179
Other adjustments to reconcile profit (loss)		54.151	42.569
Changes in Working Capital		1.215.005	-49.818.633
Decrease (Increase) in Financial Investments		-5.017	-7.365
Adjustments for decrease (increase) in trade accounts receivable		-9.937.099	-420.965
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6-9	-5.100.395	-751.913
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-4.836.704	330.948
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		215.016	327.233
Decrease (Increase) in Other Related Party Receivables Related with Operations	6-10	0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	215.016	327.233
Adjustments for decrease (increase) in inventories	12	-275.846	-793.547
Decrease (Increase) in Prepaid Expenses	13	-418.699	-1.261.546
Adjustments for increase (decrease) in trade accounts payable		5.644.232	131.885
Increase (Decrease) in Trade Accounts Payables to Related Parties	6-9	581.090	-403.286
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	5.063.142	535.171
Increase (Decrease) in Employee Benefit Liabilities	11	534.146	330.738
Adjustments for Increase (Decrease) in Contract Liabilities		-210.791	1.212.632
Increase (Decrease) In Other Contract Liabilities		-210.791	1.212.632
Adjustments for increase (decrease) in other operating payables		10.561.955	-43.630.400
Increase (Decrease) in Other Operating Payables to Related Parties	6-10	9.184.723	-41.482.992
Increase (Decrease) in Other Operating Payables to Unrelated Parties	10	1.377.232	-2.147.408
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	-4.790.950	-4.584.700
Other Adjustments for Other Increase (Decrease) in Working Capital		-101.942	-1.122.598
Decrease (Increase) in Other Assets Related with Operations	22	-101.942	-1.122.598
Cash Flows from (used in) Operations		19.387.599	-47.439.110
Interest paid	9-27	-4.067.491	-3.425.530
Interest received	9-27	1.811.370	987.092
Income taxes refund (paid)		-891	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.396.733	-1.647.346
Purchase of Property, Plant, Equipment and Intangible Assets	16	-1.396.733	-1.647.346

Purchase of property, plant and equipment		-1.363.573	-1.647.346
Purchase of intangible assets		-33.160	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-4.606.818	49.524.407
Proceeds from borrowings		0	52.005.151
Proceeds from Loans		0	52.005.151
Repayments of borrowings	9	-4.472.099	-2.345.437
Loan Repayments	9	-4.472.099	-2.345.437
Payments of Lease Liabilities		-134.719	-135.307
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		11.127.036	-2.000.487
Effect of exchange rate changes on cash and cash equivalents		-10.690.615	2.541.478
Net increase (decrease) in cash and cash equivalents		436.421	540.991
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		429.551	330.213
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		865.972	871.204

[illegible]

Current Period 01.01.2020 - 30.09.2020																
	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		75.350.000	-2.051.949	112.832		5.246.719					2.968.274	10.404.918	-11.178.688	202.942.486	0 202.942.486