

MEPET METRO PETROL VE TESİSLERİ SANAYİ TİCARET A.Ş

Financial Report Consolidated 2021 - 1. 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 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	637.820	661.460
Financial Investments	8	159.409	158.292
Trade Receivables	9	40.918.532	34.353.031
Trade Receivables Due From Related Parties	6-9	33.089.353	28.201.973
Trade Receivables Due From Unrelated Parties	9	7.829.179	6.151.058
Other Receivables	6-10	235.881	293.369
Other Receivables Due From Related Parties	10	1.531	1.532
Other Receivables Due From Unrelated Parties	10	234.350	291.837
Inventories	12	4.242.378	4.968.741
Prepayments		2.450.177	3.028.683
Prepayments to Related Parties	13	0	0
Prepayments to Unrelated Parties	13	2.450.177	3.028.683
Current Tax Assets	10	0	0
Other current assets	22	100.150	74.064
SUB-TOTAL		48.744.347	43.537.640
Total current assets		48.744.347	43.537.640
NON-CURRENT ASSETS			
Other Receivables	10	246.902	265.997
Other Receivables Due From Related Parties	6-10	0	0
Other Receivables Due From Unrelated Parties	10	246.902	265.997
Investment property	14	8.440.000	8.440.000
Property, plant and equipment	15	348.448.133	330.032.561
Land and Premises		15.373.842	15.373.842
Buildings		326.740.611	308.821.423
Machinery And Equipments		541.685	605.207
Vehicles		270.574	195.606
Fixtures and fittings		828.058	858.871
Leasehold Improvements		4.693.363	4.177.612
Right of Use Assets	16	298.617	328.479
Intangible assets and goodwill	17	11.699.243	12.440.935
Rights Regarding Concession Arrangements		11.616.179	12.352.546
Other Rights		83.064	88.389
Prepayments	13	171	0
Prepayments to Unrelated Parties		171	0
Total non-current assets		369.133.066	351.507.972
Total assets		417.877.413	395.045.612
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		18.690.536	18.045.924
Current Borrowings From Unrelated Parties	8	18.690.536	18.045.924
Bank Loans	8	18.552.012	17.907.326
Lease Liabilities	8	138.524	138.598
Trade Payables	9	30.162.158	24.304.231
Trade Payables to Related Parties	6-9	1.107.847	454.916
Trade Payables to Unrelated Parties	9	29.054.311	23.849.315
Employee Benefit Obligations	11	715.538	537.415
Other Payables	10	69.253.871	55.119.421
Other Payables to Related Parties	6-10	50.004.070	41.239.025
Other Payables to Unrelated Parties	10	19.249.801	13.880.396
Contract Liabilities	13	375.457	504.499
Other Contact Liabilities		375.457	504.499
Deferred Income Other Than Contract Liabilities	13	4.157.629	7.395.907
Current tax liabilities, current	31	163.319	3.228.663
Current provisions	20-21	18.479.577	17.759.583
Current provisions for employee benefits	21	703.877	591.483
Other current provisions	20	17.775.700	17.168.100
Other Current Liabilities	17	0	0
Other Current Liabilities to Unrelated Parties	17	0	0

SUB-TOTAL		141.998.085	126.895.643
Total current liabilities		141.998.085	126.895.643
NON-CURRENT LIABILITIES			
Long Term Borrowings		39.478.506	38.647.950
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties	8	39.478.506	38.647.950
Bank Loans	8	39.307.520	38.452.082
Lease Liabilities	8	170.986	195.868
Other Payables	10	23.756.741	24.652.607
Other Payables to Related Parties	10	14.660.108	13.497.492
Other Payables to Unrelated parties	6	9.096.633	11.155.115
Contract Liabilities	13	3.524.560	3.524.560
Other Contract Liabilities	13	3.524.560	3.524.560
Deferred Income Other Than Contract Liabilities	13	9.380.588	9.265.881
Non-current provisions	21	2.295.497	1.692.227
Non-current provisions for employee benefits	21	2.295.497	1.692.227
Deferred Tax Liabilities	31	840.665	1.182.353
Other non-current liabilities	31	0	0
Other Non-Current Liabilities to Related Parties		0	0
Other Non-current Liabilities to Unrelated Parties	22	0	0
Total non-current liabilities		79.276.557	78.965.578
Total liabilities		221.274.642	205.861.221
EQUITY			
Equity attributable to owners of parent		196.602.771	189.184.391
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	56.777.384	57.506.211
Gains (Losses) on Revaluation and Remeasurement	23	56.777.384	57.506.211
Increases (Decreases) on Revaluation of Property, Plant and Equipment	23	57.890.056	58.277.361
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-1.112.672	-771.150
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		65.841.343	54.383.658
Exchange Differences on Translation	23	65.841.343	54.383.658
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		-3.944.049	11.334.834
Current Period Net Profit Or Loss		-3.697.783	-15.666.188
Total equity		196.602.771	189.184.391
Total Liabilities and Equity		417.877.413	395.045.612

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	24	85.556.647	106.616.380
Cost of sales	24	-83.642.640	-102.814.763
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.914.007	3.801.617
GROSS PROFIT (LOSS)		1.914.007	3.801.617
General Administrative Expenses	25-26	-1.337.959	-1.389.823
Other Income from Operating Activities	27	1.938.218	2.262.655
Other Expenses from Operating Activities	27	-4.125.074	-2.948.647
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.610.808	1.725.802
Investment Activity Income	28	2.578	16
Investment Activity Expenses	28	-475.412	-475.413
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.083.642	1.250.405
Finance income	29	1.722.488	620.177
Finance costs	29	-3.429.558	-11.584.747
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.790.712	-9.714.165
Tax (Expense) Income, Continuing Operations		92.929	-656.531
Current Period Tax (Expense) Income	31	-163.379	-569.415
Deferred Tax (Expense) Income	31	256.308	-87.116
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.697.783	-10.370.696
PROFIT (LOSS)		-3.697.783	-10.370.696
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-3.697.783	-10.370.696
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	-0,04910000	-0,13760000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-3.697.783	-10.370.696
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-341.522	-21.997
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	-426.902	-28.201
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		85.380	6.204
Taxes Relating to Remeasurements of Defined Benefit Plans	21-31	85.380	6.204
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		11.457.685	-6.195.971
Exchange Differences on Translation	23	11.457.685	-6.195.971
OTHER COMPREHENSIVE INCOME (LOSS)		11.116.163	-6.217.968
TOTAL COMPREHENSIVE INCOME (LOSS)		7.418.380	-16.588.664
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		7.418.380	-16.588.664

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		13.204.689	-5.164.050
Profit (Loss)		-3.697.783	-10.370.696
Profit (Loss) from Continuing Operations		-3.697.783	-10.370.696
Adjustments to Reconcile Profit (Loss)		7.053.185	266.947
Adjustments for depreciation and amortisation expense	15-16-17	3.078.426	2.930.590
Adjustments for Impairment Loss (Reversal of Impairment Loss)		617.474	-183.223
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	9	860.718	-183.223
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		-243.244	0
Adjustments for provisions		896.362	75.706
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	288.762	75.706
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	20	607.600	0
Adjustments for Interest (Income) Expenses		-494.339	459.607
Adjustments for Interest Income	9-27	-1.553.251	-1.766.836
Adjustments for interest expense	9-27	1.058.912	2.226.443
Adjustments for unrealised foreign exchange losses (gains)		2.742.315	0
Adjustments for Tax (Income) Expenses	31	178.309	-3.024.148
Adjustments for losses (gains) on disposal of non-current assets		-2.562	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-2.562	0
Other adjustments to reconcile profit (loss)		37.200	8.415
Changes in Working Capital		11.230.100	5.626.999
Decrease (Increase) in Financial Investments		-1.117	-2.594
Adjustments for decrease (increase) in trade accounts receivable		-7.325.440	-982.261
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6-9	-4.886.197	436.512
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-2.439.243	-1.418.773
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.700.580	123.101
Decrease (Increase) in Other Related Party Receivables Related with Operations	6-10	1.380.754	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	319.826	123.101
Adjustments for decrease (increase) in inventories	12	726.363	1.885.583
Decrease (Increase) in Prepaid Expenses	13	578.335	-138.501
Adjustments for increase (decrease) in trade accounts payable		5.413.371	1.272.517
Increase (Decrease) in Trade Accounts Payables to Related Parties	6-9	656.246	753.368
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	4.757.125	519.149
Increase (Decrease) in Employee Benefit Liabilities	11	178.123	354.522
Adjustments for Increase (Decrease) in Contract Liabilities		-129.042	-75.835
Increase (Decrease) In Other Contract Liabilities		-129.042	-75.835
Adjustments for increase (decrease) in other operating payables		13.238.584	4.849.689
Increase (Decrease) in Other Operating Payables to Related Parties	6-10	9.927.661	2.943.665
Increase (Decrease) in Other Operating Payables to Unrelated Parties	10	3.310.923	1.906.024
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	-3.123.571	-1.536.941
Other Adjustments for Other Increase (Decrease) in Working Capital		-26.086	-122.281
Decrease (Increase) in Other Assets Related with Operations	22	-26.086	-122.281
Cash Flows from (used in) Operations		14.585.502	-4.476.750

Interest paid	9-27	-1.380.753	-1.277.292
Interest received	9-27		590.452
Income taxes refund (paid)		-60	-460
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.093.168	-99.829
Proceeds from sales of property, plant, equipment and intangible assets	15	2.562	0
Proceeds from sales of property, plant and equipment		2.562	0
Purchase of Property, Plant, Equipment and Intangible Assets		-1.095.730	-99.829
Purchase of property, plant and equipment		-1.095.730	-99.829
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.966.133	2.137.855
Proceeds from borrowings		0	4.911.439
Proceeds from Loans		0	4.911.439
Repayments of borrowings	9	-3.928.933	-2.733.239
Loan Repayments	9	-3.928.933	-2.733.239
Payments of Lease Liabilities		-37.200	-40.345
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.145.388	-3.126.024
Effect of exchange rate changes on cash and cash equivalents		-8.169.028	3.371.892
Net increase (decrease) in cash and cash equivalents		-23.640	245.868
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		661.460	429.551
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		637.820	675.419

Previous Period 01.01.2020 - 31.03.2020	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		75.350.000	-2.051.949	112.832	5.246.719	59.826.583	-590.328	43.528.909			2.968.274	12.310.857	-2.345.245	194.176.652		0	194.176.652
	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						-230.455						-2.114.790	2.345.245				
	Total Comprehensive Income (Loss)							-21.997	-6.195.971					-10.370.696	-16.588.664		0	-16.588.664
	Profit (loss)													-10.370.696	-10.370.696		0	-10.370.696
	Other Comprehensive Income (Loss)							-21.997	-6.195.971						-6.217.968		0	-6.217.968
	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																	
	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	59.596.128	-612.325	37.332.938			2.968.274	10.016.067	-10.370.696	177.587.988		0	177.587.988
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period		75.350.000	-2.051.949	112.832	5.246.719	58.277.361	-771.150	54.383.658			2.968.274	11.334.834	-15.666.188	189.184.391		0	189.184.391	
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						-387.305							-15.278.883	15.666.188				
Total Comprehensive Income (Loss)							-341.522	11.457.685					-3.697.783	7.418.380		0	7.418.380	
Profit (loss)													-3.697.783	-3.697.783		0	-3.697.783	
Other Comprehensive Income (Loss)							-341.522	11.457.685						11.116.163		0	11.116.163	
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 01.01.2021 - 31.03.2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											</
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