Date and time of publication on KAP: 29.08.2024 19:30:54
https://www.kap.org.tr/en/Bildirim/1329041

KAMUYU AYDINLATMA PLATFORMU

NATURELGAZ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements
Financial Reports

Independet Audit Comment

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Naturelgaz Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

Naturelgaz Sanayi ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 ("TMS 34") "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 özet 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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 29 Ağustos 2024

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Yunus Can ÇARPATAN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	82.076.170	301.696.158
Trade Receivables		437.743.978	695.383.474
Trade Receivables Due From Related Parties	3	1.903.844	4.975.542
Trade Receivables Due From Unrelated Parties	6	435.840.134	690.407.932
Other Receivables	7	5.308.477	7.619.644
Other Receivables Due From Unrelated Parties	7	5.308.477	7.619.644
Inventories	5	41.948.148	45.587.229
Prepayments	8	40.289.833	60.414.748
Current Tax Assets	22	45.107.852	
Other current assets		2.021.928	1.307.368
Other Current Assets Due From Unrelated Parties	14	2.021.928	1.307.368
SUB-TOTAL		**654.496.386**	**1.112.008.621**
Total current assets		**654.496.386**	**1.112.008.621**
NON-CURRENT ASSETS			
Financial Investments		5.280.124	3.861.190
Property, plant and equipment	9	2.335.555.224	2.433.213.201
Land and Premises	9	113.234.810	113.234.810
Land Improvements	9	7.378.515	5.141.028
Buildings	9	98.149.090	99.628.124
Machinery And Equipments	9	1.524.075.967	1.568.406.032
Vehicles	9	151.098.876	178.983.573
Fixtures and fittings	9	411.550.306	435.114.175
Leasehold Improvements	9	21.301.259	23.939.058
Construction in Progress	9	8.766.401	8.766.401
Right of Use Assets	11	125.487.840	113.938.607
Intangible assets and goodwill	10	12.172.433	13.252.446
Other Rights	10	1.723.771	1.060.354
Licenses	10	2.185.407	3.115.670
Computer Softwares	10	3.436.708	3.971.420
Other intangible assets	10	4.826.547	5.105.002
Prepayments		48.833.707	1.551.330
Prepayments to Unrelated Parties	8	48.833.707	1.551.330
Total non-current assets		**2.527.329.328**	**2.565.816.774**
Total assets		**3.181.825.714**	**3.677.825.395**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		114.074.156	64.845.111
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		114.074.156	64.845.111
Bank Loans		19.730.000	
Lease Liabilities	11	94.344.156	64.845.111
Trade Payables		178.649.417	450.947.948
Trade Payables to Related Parties	3	7.909.699	3.458.576
Trade Payables to Unrelated Parties	6	170.739.718	447.489.372
Employee Benefit Obligations	13	20.397.755	8.019.522
Other Payables	7	9.411.102	33.899.873
Other Payables to Unrelated Parties	7	9.411.102	33.899.873
Current tax liabilities, current	22		36.596.265
Current provisions	13	13.360.189	38.254.456
Current provisions for employee benefits	13	13.360.189	38.254.456
Other Current Liabilities			280.714
Other Current Liabilities to Unrelated Parties	13		280.714
SUB-TOTAL		**335.892.619**	**632.843.889**
Total current liabilities		**335.892.619**	**632.843.889**
NON-CURRENT LIABILITIES			
Long Term Borrowings		29.886.954	37.609.372
Long Term Borrowings From Unrelated Parties		29.886.954	37.609.372

Lease Liabilities	11	29.886.954	37.609.372
Non-current provisions		16.116.169	8.417.721
Non-current provisions for employee benefits	13	16.116.169	8.417.721
Deferred Tax Liabilities	22	118.683.302	69.726.754
Total non-current liabilities		**164.686.425**	**115.753.847**
Total liabilities		**500.579.044**	**748.597.736**
EQUITY			
Equity attributable to owners of parent		2.681.246.670	2.929.227.659
Issued capital	15	230.000.000	230.000.000
Inflation Adjustments on Capital	15	1.105.934.415	1.105.934.415
Restricted Reserves Appropriated From Profits		67.749.912	117.881.659
Legal Reserves	15	67.749.912	117.881.659
Prior Years' Profits or Losses		1.200.292.858	1.355.038.317
Current Period Net Profit Or Loss		77.269.485	120.373.268
Total equity		**2.681.246.670**	**2.929.227.659**
Total Liabilities and Equity		**3.181.825.714**	**3.677.825.395**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	2.336.156.045	2.726.260.473	845.253.888	1.123.923.678
Cost of sales	16	-1.760.862.766	-2.191.962.524	-678.818.916	-829.572.092
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		575.293.279	534.297.949	166.434.972	294.351.586
GROSS PROFIT (LOSS)		575.293.279	534.297.949	166.434.972	294.351.586
General Administrative Expenses	17	-81.858.229	-61.076.526	-36.991.364	-32.927.298
Marketing Expenses	17	-248.427.190	-220.045.943	-127.768.899	-121.167.096
Other Income from Operating Activities	19	13.122.654	10.292.304	8.621.515	7.117.589
Other Expenses from Operating Activities	19	-2.942.875	-1.222.622	-945.893	-1.089.519
PROFIT (LOSS) FROM OPERATING ACTIVITIES		255.187.639	262.245.162	9.350.331	146.285.262
Investment Activity Income	20	673.574	6.598.227	611.576	660.369
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		255.861.213	268.843.389	9.961.907	146.945.631
Finance income	21	41.672.382	55.308.642	22.547.744	27.582.066
Finance costs	21	-30.264.332	-33.099.035	-22.177.009	-20.514.136
Gains (losses) on net monetary position		-132.314.351	-219.673.620	-55.891.330	-61.201.468
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		134.954.912	71.379.376	-45.558.688	92.812.093
Tax (Expense) Income, Continuing Operations		-57.685.427	-52.392.228	55.731.944	-8.688.975
Current Period Tax (Expense) Income	22	-8.728.879	-26.058.326	48.218.038	-2.774.494
Deferred Tax (Expense) Income	22	-48.956.548	-26.333.902	7.513.906	-5.914.481
PROFIT (LOSS) FROM CONTINUING OPERATIONS		77.269.485	18.987.148	10.173.256	84.123.118
PROFIT (LOSS)		77.269.485	18.987.148	10.173.256	84.123.118
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		77.269.485	18.987.148	10.173.256	84.123.118
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)	23	0,33600000	0,08300000	0,04400000	0,36600000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış pay başına kazanç		0,33600000	0,08300000	0,04400000	0,36600000

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		77.269.485	18.987.148	10.173.256	84.123.118
OTHER COMPREHENSIVE INCOME					
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		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**77.269.485**	**18.987.148**	**10.173.256**	**84.123.118**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		77.269.485	18.987.148	10.173.256	84.123.118

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**134.376.418**	**300.568.601**
Profit (Loss)		77.269.485	18.987.148
Adjustments to Reconcile Profit (Loss)		**367.887.771**	**415.713.530**
Adjustments for depreciation and amortisation expense	9,10,11	215.124.601	180.460.194
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.893.456	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	1.893.456	
Adjustments for provisions		19.164.451	16.939.121
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	19.164.451	16.939.121
Adjustments for Interest (Income) Expenses		-16.751.457	-37.743.660
Adjustments for Interest Income	21	-16.751.457	-37.743.660
Adjustments for Tax (Income) Expenses	22	57.685.427	14.143.375
Adjustments for losses (gains) on disposal of non-current assets		-673.574	-6.598.227
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-673.574	-6.598.227
Adjustments Related to Gain and Losses on Net Monetary Position		91.444.867	248.512.727
Changes in Working Capital		**-192.268.112**	**-28.693.962**
Adjustments for decrease (increase) in trade accounts receivable	6	117.853.058	364.557.552
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.085.059	-1.567.849
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		115.767.999	366.125.401
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		800.209	-5.948.018
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	800.209	-5.948.018
Adjustments for decrease (increase) in inventories	5	-5.400.764	33.387.308
Decrease (Increase) in Prepaid Expenses	8	-39.442.197	-58.465.545
Adjustments for increase (decrease) in trade accounts payable	6	-182.876.565	-284.403.347
Increase (Decrease) in Trade Accounts Payables to Related Parties		5.136.951	4.111.360
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-188.013.516	-288.514.707
Increase (Decrease) in Employee Benefit Liabilities	13	13.968.486	4.072.803
Adjustments for increase (decrease) in other operating payables	7	-17.766.502	1.543.930
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-17.766.502	1.543.930
Other Adjustments for Other Increase (Decrease) in Working Capital		-79.403.837	-83.438.645
Decrease (Increase) in Other Assets Related with Operations	11	-79.178.787	-84.344.305
Increase (Decrease) in Other Payables Related with Operations		-225.050	905.660
Cash Flows from (used in) Operations		**252.889.144**	**406.006.716**
Payments Related with Provisions for Employee Benefits	13	-28.079.729	-51.056.703
Income taxes refund (paid)	22	-90.432.997	-54.381.412
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-50.401.726**	**-155.832.129**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-2.184.600	
Proceeds from sales of property, plant, equipment and intangible assets		1.646.123	7.916.078
Proceeds from sales of property, plant and equipment	9,10,11	1.646.123	7.916.078
Purchase of Property, Plant, Equipment and Intangible Assets		-49.863.249	-163.748.207
Purchase of property, plant and equipment	9,10,11	-49.863.249	-163.748.207
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-246.411.333**	**-529.360.007**
Proceeds from borrowings	11	111.265.407	93.316.664
Payments of Lease Liabilities	11	-49.177.722	-36.015.313
Dividends Paid	15	-325.250.476	-624.405.018

Interest paid	22	-24.920.924	-17.564.982
Interest Received	21	41.672.382	55.308.642
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-162.436.641	-384.623.535
Net increase (decrease) in cash and cash equivalents		-162.436.641	-384.623.535
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**301.696.158**	**741.187.411**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-59.825.671	-122.365.924
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**79.433.846**	**234.197.952**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period	15	**115.000.000**	**740.561.613**	**458.753.195**				**33.351.657**		**704.014.457**	**1.381.825.825**	**3.433.506.747**	**0**	**3.433.506.747**
	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										1.381.825.825	-1.381.825.825	0	0	0
	Total Comprehensive Income (Loss)														
	Profit (loss)											18.987.148	18.987.148	0	18.987.148
	Other Comprehensive Income (Loss)														
	Issue of equity		115.000.000	372.174.596	-458.753.195				-28.421.401				0		0
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid								274.845.296		-899.250.314		-624.405.018	0	-624.405.018
	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	15	**230.000.000**	**1.112.736.209**	**0**					**279.775.552**	**1.186.589.968**	**18.987.148**	**2.828.088.877**	**0**	**2.828.088.877**
Current Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period	15	**230.000.000**	**1.105.934.415**	**0**					**117.881.661**	**1.355.038.317**	**120.373.268**	**2.929.227.661**	**0**	**2.929.227.661**
	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									45.226.015	75.147.253	-120.373.268	0	0	0
	Total Comprehensive Income (Loss)														
	Profit (loss)											77.269.485	77.269.485	0	77.269.485
	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									-95.357.764	-229.892.712		-325.250.476	0	-325.250.476
	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	15	**230.000.000**	**1.105.934.415**	**0**					**67.749.912**	**1.200.292.858**	**77.269.485**	**2.681.246.670**	**0**	**2.681.246.670**