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

General Information About Financial Statements

Financial Reports

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	217.518.015	328.606.067
Trade Receivables		567.825.316	757.408.481
Trade Receivables Due From Related Parties	3	2.157.323	5.419.337
Trade Receivables Due From Unrelated Parties	6	565.667.993	751.989.144
Other Receivables		5.043.092	8.299.282
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	7	5.043.092	8.299.282
Inventories	5	52.377.121	49.653.400
Prepayments		42.312.646	65.803.465
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties	8	42.312.646	65.803.465
Current Tax Assets	22	38.360.208	0
Other current assets		2.367.631	1.423.980
Other Current Assets Due From Unrelated Parties	14	2.367.631	1.423.980
SUB-TOTAL		**925.804.029**	**1.211.194.675**
Total current assets		**925.804.029**	**1.211.194.675**
NON-CURRENT ASSETS			
Financial Investments		5.751.080	4.205.584
Other Financial Investments		5.751.080	4.205.584
Property, plant and equipment	9	2.548.686.113	2.650.244.627
Land and Premises		123.334.833	90.775.530
Land Improvements		10.189.289	1.359.462
Buildings		106.098.060	45.159.554
Machinery And Equipments		1.664.045.782	1.735.093.712
Vehicles		166.804.835	207.582.216
Fixtures and fittings		436.386.724	434.427.500
Leasehold Improvements		23.343.402	41.532.044
Construction in Progress		18.483.188	94.314.609
Right of Use Assets	11	135.569.976	124.101.407
Intangible assets and goodwill	10	12.166.272	14.434.504
Other Rights		1.704.935	771.196
Licenses		1.840.402	3.900.193
Computer Softwares		3.515.528	4.674.576
Other intangible assets		5.105.407	5.088.539
Prepayments	8	48.202.493	1.689.702
Prepayments to Unrelated Parties		48.202.493	1.689.702
Total non-current assets		**2.750.375.934**	**2.794.675.824**
Total assets		**3.676.179.963**	**4.005.870.499**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		77.076.935	70.628.997
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		77.076.935	70.628.997
Lease Liabilities	11	77.076.935	70.628.997
Trade Payables		381.893.786	491.170.430
Trade Payables to Related Parties	3	4.766.942	3.767.065
Trade Payables to Unrelated Parties	6	377.126.844	487.403.365
Employee Benefit Obligations	13	15.551.422	8.734.827
Other Payables		18.091.483	36.923.585
Other Payables to Unrelated Parties	7	18.091.483	36.923.585
Current tax liabilities, current		0	39.860.484
Current provisions		12.470.350	41.666.577
Current provisions for employee benefits	13	12.470.350	41.666.577
Other Current Liabilities		57.352	305.753
Other Current Liabilities to Unrelated Parties		57.352	305.753
SUB-TOTAL		**505.141.328**	**689.290.653**
Total current liabilities		**505.141.328**	**689.290.653**
NON-CURRENT LIABILITIES			

Long Term Borrowings		51.846.531	40.963.955
Long Term Borrowings From Unrelated Parties		51.846.531	40.963.955
Lease Liabilities	11	51.846.531	40.963.955
Non-current provisions		16.116.169	9.168.543
Non-current provisions for employee benefits	13	16.116.169	9.168.543
Deferred Tax Liabilities	22	135.710.407	75.946.060
Total non-current liabilities		**203.673.107**	**126.078.558**
Total liabilities		**708.814.435**	**815.369.211**
EQUITY			
Equity attributable to owners of parent		2.967.365.528	3.190.501.288
Issued capital	15	690.000.000	230.000.000
Inflation Adjustments on Capital	15	765.093.620	1.225.093.620
Restricted Reserves Appropriated From Profits		177.656.130	128.396.161
Legal Reserves	15	177.656.130	128.396.161
Prior Years' Profits or Losses		1.203.490.222	1.475.901.502
Current Period Net Profit Or Loss		131.125.556	131.110.005
Total equity		**2.967.365.528**	**3.190.501.288**
Total Liabilities and Equity		**3.676.179.963**	**4.005.870.499**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		3.667.090.296	4.059.304.710	1.122.559.878	1.089.874.343
Cost of sales		-2.811.144.759	-3.211.431.091	-893.221.134	-823.955.592
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		855.945.537	847.873.619	229.338.744	265.918.751
GROSS PROFIT (LOSS)		855.945.537	847.873.619	229.338.744	265.918.751
General Administrative Expenses		-134.794.495	-104.650.519	-45.634.889	-38.126.248
Marketing Expenses		-376.615.135	-361.855.108	-106.029.382	-122.182.079
Other Income from Operating Activities		25.852.601	17.049.274	11.559.467	5.838.944
Other Expenses from Operating Activities		-6.362.202	-3.765.389	-3.156.836	-2.433.715
PROFIT (LOSS) FROM OPERATING ACTIVITIES		364.026.306	394.651.877	86.077.104	109.015.653
Investment Activity Income			7.218.587		31.829
Investment Activity Expenses		-7.199.418		-7.933.072	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		356.826.888	401.870.464	78.144.032	109.047.482
Finance income		53.797.188	74.784.434	11.506.081	14.542.516
Finance costs		-40.253.081	-45.729.910	-10.387.569	-9.678.593
Gains (losses) on net monetary position		-155.439.649	-340.658.849	-11.323.467	-101.391.354
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		214.931.346	90.266.139	67.939.077	12.520.051
Tax (Expense) Income, Continuing Operations		-83.805.790	-68.168.787	-20.975.088	-11.103.413
Current Period Tax (Expense) Income		-24.041.443	-42.943.713	-14.533.988	-14.561.104
Deferred Tax (Expense) Income		-59.764.347	-25.225.074	-6.441.100	3.457.691
PROFIT (LOSS) FROM CONTINUING OPERATIONS		131.125.556	22.097.352	46.963.989	1.416.638
PROFIT (LOSS)		131.125.556	22.097.352	46.963.989	1.416.638
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		131.125.556	22.097.352	46.963.989	1.416.638
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	0,19000000	0,09600000	0,06800000	0,00600000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış pay başına kazanç	23	0,19000000	0,09600000	0,06800000	0,00600000

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		131.125.556	22.097.352	46.963.989	1.416.638
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)		**131.125.556**	**22.097.352**	**46.963.989**	**1.416.638**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		131.125.556	22.097.352	46.963.989	1.416.638

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**420.588.454**	**764.900.084**
Profit (Loss)		131.125.556	22.097.352
Profit (Loss) from Continuing Operations		131.125.556	22.097.352
Adjustments to Reconcile Profit (Loss)		**562.277.199**	**801.552.384**
Adjustments for depreciation and amortisation expense	9-10-11	336.171.803	300.001.384
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.893.456	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		1.893.456	0
Adjustments for provisions		18.731.316	23.138.714
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	18.731.316	23.138.714
Adjustments for Interest (Income) Expenses		-16.960.082	-50.962.104
Adjustments for Interest Income	21	-16.960.082	-50.962.104
Adjustments for Tax (Income) Expenses	22	83.805.790	20.975.088
Adjustments for losses (gains) on disposal of non-current assets	20	7.199.418	-3.485.321
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	7.199.418	-3.485.321
Adjustments Related to Gain and Losses on Net Monetary Position		131.435.498	511.884.623
Changes in Working Capital		**-141.969.378**	**84.431.673**
Adjustments for decrease (increase) in trade accounts receivable	6	-12.228.280	345.320.330
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.831.580	197.544
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-14.059.860	345.122.786
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.065.594	1.213.700
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	1.065.594	1.213.700
Adjustments for decrease (increase) in inventories	5	-15.829.737	17.581.828
Decrease (Increase) in Prepaid Expenses	8	-40.833.796	-18.170.490
Adjustments for increase (decrease) in trade accounts payable		20.367.804	-161.523.864
Increase (Decrease) in Trade Accounts Payables to Related Parties		1.994.194	8.505.062
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		18.373.610	-170.028.926
Increase (Decrease) in Employee Benefit Liabilities	13	9.122.153	4.261.500
Adjustments for increase (decrease) in other operating payables		-9.086.121	-7.551.728
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-9.086.121	-7.551.728
Other Adjustments for Other Increase (Decrease) in Working Capital		-94.546.995	-96.699.603
Decrease (Increase) in Other Assets Related with Operations		-94.379.297	-97.286.932
Increase (Decrease) in Other Payables Related with Operations		-167.698	587.329
Cash Flows from (used in) Operations		**551.433.377**	**908.081.409**
Payments Related with Provisions for Employee Benefits	12	-28.582.789	-55.904.935
Income taxes refund (paid)	22	-102.262.134	-87.276.390
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-138.916.799**	**-383.328.905**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-2.655.557	
Proceeds from sales of property, plant, equipment and intangible assets		992.399	4.923.270
Proceeds from sales of property, plant and equipment	9	992.399	4.923.270
Purchase of Property, Plant, Equipment and Intangible Assets		-137.253.641	-388.252.175
Purchase of property, plant and equipment	9	-136.007.345	-388.252.175
Purchase of intangible assets	10	-1.246.296	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-312.210.771**	**-600.141.567**
Proceeds from borrowings	11	74.268.186	81.864.770

Payments of Lease Liabilities	11	-49.177.722	-52.869.367
Dividends Paid	15	-354.261.316	-680.099.074
Interest paid	21	-35.798.985	-23.822.330
Interest Received	21	52.759.066	74.784.434
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-30.539.116	-218.570.388
Net increase (decrease) in cash and cash equivalents		-30.539.116	-218.570.388
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**328.606.067**	**807.297.918**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-86.735.580	-268.578.943
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**211.331.371**	**320.148.587**

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 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**115.000.000**	**816.873.773**	**499.671.870**				**36.326.472**	**766.809.308**	**1.505.078.333**	**3.739.759.756**		**3.739.759.756**
	Adjustments Related to Accounting Policy Changes										22.097.352	22.097.352		22.097.352
	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									1.505.078.333	-1.505.078.333	0		0
	Total Comprehensive Income (Loss)													
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		115.000.000	415.628.330	-499.671.870				-30.956.460			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								299.360.232	-979.459.306		-680.099.074		-680.099.074
	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		**230.000.000**	**1.232.502.103**					**304.730.244**	**1.292.428.335**	**22.097.352**	**3.081.758.034**		**3.081.758.034**
Current Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**230.000.000**	**1.225.093.620**					**128.396.161**	**1.475.901.502**	**131.110.005**	**3.190.501.288**		**3.190.501.288**
	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									131.110.005	-131.110.005	0		0
	Total Comprehensive Income (Loss)													
	Profit (loss)										131.125.556	131.125.556		131.125.556
	Other Comprehensive Income (Loss)													
	Issue of equity		460.000.000	-460.000.000										
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid								49.259.969	-403.521.285		-354.261.316		-354.261.316
	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		**690.000.000**	**765.093.620**					**177.656.130**	**1.203.490.222**	**131.125.556**	**2.967.365.528**		**2.967.365.528**