



KAMUYU AYDINLATMA PLATFORMU

TGS DIŐ TİCARET A.Ő. Financial Report Consolidated 2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		17.428.009	26.031.902
Financial Investments		1.024.369	
Trade Receivables		19.079.755.875	7.034.815.793
Trade Receivables Due From Related Parties		1.580.560	21.580
Trade Receivables Due From Unrelated Parties		19.078.175.315	7.034.794.213
Other Receivables		938.512.429	514.339.914
Other Receivables Due From Unrelated Parties		938.512.429	514.339.914
Inventories		521.527.294	359.041.568
Prepayments		35.373.309	1.159.126
Current Tax Assets		6.311.512	7.638.824
Other current assets		7.747.349	1.159.670
SUB-TOTAL		20.607.680.146	7.944.186.797
Total current assets		20.607.680.146	7.944.186.797
NON-CURRENT ASSETS			
Financial Investments		7.611.620	
Property, plant and equipment		17.663.048	41.268.677
Prepayments		28.013	175.700
Deferred Tax Asset		867.395	
Total non-current assets		26.170.076	41.444.377
Total assets		20.633.850.222	7.985.631.174
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities		8.902	462.579
Trade Payables		20.326.558.010	7.772.172.371
Trade Payables to Related Parties		6.006.309	
Trade Payables to Unrelated Parties		20.320.551.701	7.772.172.371
Employee Benefit Obligations		2.838.902	2.704.404
Other Payables			7.015.209
Other Payables to Unrelated Parties			7.015.209
Current tax liabilities, current		9.571.533	12.647.936
Current provisions		1.000.000	
Other current provisions		1.000.000	
Other Current Liabilities		4.277.987	9.897.628
SUB-TOTAL		20.344.255.334	7.804.900.127
Total current liabilities		20.344.255.334	7.804.900.127
NON-CURRENT LIABILITIES			
Non-current provisions		2.901.520	3.935.549
Non-current provisions for employee benefits		2.901.520	3.935.549
Deferred Tax Liabilities			6.658.197
Total non-current liabilities		2.901.520	10.593.746
Total liabilities		20.347.156.854	7.815.493.873
EQUITY			
Equity attributable to owners of parent		286.682.156	170.101.506
Issued capital		15.000.000	15.000.000
Inflation Adjustments on Capital		37.391.542	37.391.542
Treasury Shares (-)		-1.048.318	-3.971.655
Capital Adjustments due to Cross-Ownership (-)		-77.025	-77.025
Share Premium (Discount)		188.515.058	15.623.939
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-292.465	-1.108.033
Gains (Losses) on Revaluation and Remeasurement		-292.465	-1.108.033
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		13.726.694	3.435.797
Prior Years' Profits or Losses		-13.853.061	80.196.938

Current Period Net Profit Or Loss		47.319.731	23.610.003
Non-controlling interests		11.212	35.795
Total equity		286.693.368	170.137.301
Total Liabilities and Equity		20.633.850.222	7.985.631.174



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		148.529.647	76.151.752	50.425.341	22.257.327
Cost of sales			-14.146.616		-290.211
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		148.529.647	62.005.136	50.425.341	21.967.116
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		148.529.647	62.005.136	50.425.341	21.967.116
General Administrative Expenses		-70.669.671	-40.670.853	-24.870.943	-13.651.748
Marketing Expenses			-44.988		-1.035
Other Income from Operating Activities		20.569.455	9.593.240	5.939.358	2.134.813
Other Expenses from Operating Activities		-3.669.211	-3.095.644	-1.917.327	3.260.453
PROFIT (LOSS) FROM OPERATING ACTIVITIES		94.760.220	27.786.891	29.576.429	13.709.599
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		94.760.220	27.786.891	29.576.429	13.709.599
Finance costs		-1.592.748	-872.716	1.548.086	-419.770
Gains (losses) on net monetary position		-36.220.174	-7.325.046	-10.774.186	-4.158.434
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		56.947.298	19.589.129	20.350.329	9.131.395
Tax (Expense) Income, Continuing Operations		-9.630.454	-4.039.444	-9.569.382	-1.307.398
Current Period Tax (Expense) Income		-9.571.533	-4.601.967	-9.571.533	-1.594.468
Deferred Tax (Expense) Income		-58.921	562.523	2.151	287.070
PROFIT (LOSS) FROM CONTINUING OPERATIONS		47.316.844	15.549.685	10.780.947	7.823.997
PROFIT (LOSS)		47.316.844	15.549.685	10.780.947	7.823.997
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-2.887	-656.427	-130	887
Owners of Parent		47.319.731	16.206.112	10.781.077	7.823.110
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-55.437	0	416.374
Gains (Losses) on Remeasurements of Defined Benefit Plans			-59.999		468.309
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	4.562	0	-51.935
Deferred Tax (Expense) Income			4.562		-51.935
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	1
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0

Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss					1
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	-55.437	0	416.375
TOTAL COMPREHENSIVE INCOME (LOSS)		47.316.844	15.494.248	10.780.947	8.240.372
Total Comprehensive Income Attributable to					
Non-controlling Interests		-2.887	-656.427	-130	887
Owners of Parent		47.319.731	16.150.675	10.781.077	8.239.485

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		-98.595.000	-24.343.958
Profit (Loss)		47.319.731	14.563.083
Adjustments to Reconcile Profit (Loss)		-9.263.211	817.706
Adjustments for depreciation and amortisation expense		1.372.813	629.587
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-3.110.431	912.577
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		-7.525.593	-724.458
Adjustments for losses (gains) on disposal of non-current assets		0	0
Changes in Working Capital		-136.651.520	-39.724.747
Adjustments for decrease (increase) in trade accounts receivable		-12.044.940.082	-8.055.651.679
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	0
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-162.485.726	-276.408.866
Adjustments for increase (decrease) in trade accounts payable		12.554.385.639	8.736.979.170
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-20.246.470	5.551.644
Other Adjustments for Other Increase (Decrease) in Working Capital		-463.364.881	-450.195.016
Cash Flows from (used in) Operations		-98.595.000	-24.343.958
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		21.208.448	-6.367.463
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-1.024.369	
Proceeds from sales of property, plant, equipment and intangible assets		22.232.817	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-6.367.463
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		68.782.659	41.383.396
Proceeds from Issuing Shares or Other Equity Instruments		172.891.119	6.682.566
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		-453.677	-141.130
Other inflows (outflows) of cash		-103.654.783	34.841.960
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.603.893	10.671.975
Net increase (decrease) in cash and cash equivalents		-8.603.893	10.671.975
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		26.031.902	29.245.674
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		17.428.009	39.917.649

		Footnote Reference	Equity															
			Equity attributable to owners of parent [member]												Non-controlling interests [member]			
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Capital Adjustments due to Cross-Ownership	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		15,000,000	37,391,542	-4,451,718		10,406,708		-1,084,073			1,898,982	37,530,001	21,151,906	117,933,348		31,094	117,964,442
	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													-21,151,906	-21,151,906			-21,151,906
	Total Comprehensive Income (Loss)						6,682,566		1,024,074			1,878,843	19,105,563	14,563,083	43,254,129		988,867	44,242,996
	Profit (loss)																	
	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																	
	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		15,000,000	37,391,542	-4,451,718		17,179,274		-59,999			3,777,824	56,635,564	14,563,083	140,035,571		1,019,961	141,055,532	
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		15,000,000	37,391,542	-3,971,655	-77,025	15,623,939		-1,108,033			3,435,797	80,196,938	23,610,003	170,101,507		35,794	170,137,301
	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													-23,610,003	-23,610,003			-23,610,003
	Total Comprehensive Income (Loss)				2,923,336		172,891,119		815,567			10,290,897	-94,049,999	47,319,731	140,190,652		-24,582	140,166,070
	Profit (loss)																	
	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																	
	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		15,000,000	37,391,542	-1,048,318	-77,025	188,515,058	-292,465			13,726,694	-13,853,061	47,319,731	286,682,156	11,212	286,693,368