



**KAMUYU AYDINLATMA PLATFORMU**

**ATAKEY PATATES GIDA SANAYİ VE TİCARET A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2023 - 3. 3 Monthly Notification**

**General Information About Financial Statements**

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	897.119.297	87.843.413
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		343.845.893	162.567.398
Trade Receivables Due From Related Parties	6-23	312.684.218	109.647.378
Trade Receivables Due From Unrelated Parties	6	31.161.675	52.920.020
Receivables From Financial Sector Operations		0	0
Other Receivables		1.637.625	1.637.625
Other Receivables Due From Unrelated Parties		1.637.625	1.637.625
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	7	701.139.476	477.548.559
Prepayments		6.949.278	2.445.560
Prepayments to Unrelated Parties	14	6.949.278	2.445.560
Other current assets		82.699.559	60.574.213
Other Current Assets Due From Unrelated Parties	13	82.699.559	60.574.213
<b>SUB-TOTAL</b>		<b>2.033.391.128</b>	<b>792.616.768</b>
<b>Total current assets</b>		<b>2.033.391.128</b>	<b>792.616.768</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		1.476.056	1.476.056
Other Receivables Due From Unrelated Parties		1.476.056	1.476.056
Contract Assets		0	0
Derivative Financial Assets		4.783.351	5.314.363
Derivative Financial Assets Held for Hedging		4.783.351	5.314.363
Property, plant and equipment	8	775.209.777	776.026.328
Land and Premises		155.264.000	155.264.000
Land Improvements		16.729.436	18.193.000
Buildings		196.537.329	198.943.002
Machinery And Equipments		402.252.422	401.699.055
Vehicles		668.629	533.758
Fixtures and fittings		2.863.700	1.128.691
Construction in Progress		894.261	264.822
Right of Use Assets	10	4.555.334	3.108.240
Intangible assets and goodwill	9	354.535	287.860
Other Rights		354.535	287.860
Prepayments		0	3.094
Prepayments to Unrelated Parties	14		3.094
Deferred Tax Asset	22	204.202.781	157.855.850
Other Non-current Assets		0	0
<b>Total non-current assets</b>		<b>990.581.834</b>	<b>944.071.791</b>
<b>Total assets</b>		<b>3.023.972.962</b>	<b>1.736.688.559</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		369.025.758	138.668.276
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		369.025.758	138.668.276
Bank Loans		366.272.618	136.684.837
Lease Liabilities	5	2.753.140	1.983.439
Current Portion of Non-current Borrowings		218.126.064	253.052.270

Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		218.126.064	253.052.270
Bank Loans	4	218.126.064	253.052.270
Other Financial Liabilities		0	0
Trade Payables		293.230.766	175.881.678
Trade Payables to Related Parties	6,23	25.690.862	362.949
Trade Payables to Unrelated Parties	6	267.539.904	175.518.729
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	12	3.936.428	1.075.981
Other Payables		169.010	354.776
Other Payables to Related Parties	23	0	136.500
Other Payables to Unrelated Parties		169.010	218.276
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	93.289.185
Deferred Income Other Than Contract Liabilities From Related Parties	14	0	93.289.185
Current tax liabilities, current	22	12.786.814	8.891.513
Current provisions		4.955.613	2.500.488
Current provisions for employee benefits	12	2.711.767	1.163.053
Other current provisions	11	2.243.846	1.337.435
Other Current Liabilities		3.347.986	998.171
Other Current Liabilities to Unrelated Parties	13	3.347.986	998.171
SUB-TOTAL		905.578.439	674.712.338
Total current liabilities		905.578.439	674.712.338
NON-CURRENT LIABILITIES			
Long Term Borrowings		172.036.011	162.118.455
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		172.036.011	162.118.455
Bank Loans	4	170.021.221	160.853.123
Lease Liabilities	5	2.014.790	1.265.332
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	12	4.557.437	2.842.732
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		0	0
Other non-current liabilities		0	0
Total non-current liabilities		176.593.448	164.961.187
Total liabilities		1.082.171.887	839.673.525
EQUITY			
Equity attributable to owners of parent		1.941.801.075	897.015.034
Issued capital	15	138.768.000	117.600.000
Share Premium (Discount)		778.014.909	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		578.984.889	579.105.312
Gains (Losses) on Revaluation and Remeasurement		578.984.889	579.105.312
Increases (Decreases) on Revaluation of Property, Plant and Equipment		578.921.106	578.921.106
Gains (Losses) on Remeasurements of Defined Benefit Plans		63.783	184.206
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-121.183.770	-67.243.534
Gains (Losses) on Hedge		-121.183.770	-67.243.534
Gains (Losses) on Cash Flow Hedges		-121.183.770	-67.243.534
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		0	0
Prior Years' Profits or Losses		267.553.256	-178.516.186
Current Period Net Profit Or Loss		299.663.791	446.069.442
Total equity		1.941.801.075	897.015.034
Total Liabilities and Equity		3.023.972.962	1.736.688.559

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	17	1.438.931.383	660.541.017	696.630.196	325.840.470
Cost of sales	17	-899.636.547	-411.865.357	-397.381.478	-158.202.393
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		539.294.836	248.675.660	299.248.718	167.638.077
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)		539.294.836	248.675.660	299.248.718	167.638.077
General Administrative Expenses	18	-42.663.769	-18.471.641	-9.213.871	-3.568.238
Other Income from Operating Activities	19	38.709.441	18.331.694	38.705.048	11.859.218
Other Expenses from Operating Activities	19	-63.673.112	-9.104.787	-30.950.384	-2.222.173
PROFIT (LOSS) FROM OPERATING ACTIVITIES		471.667.396	239.430.926	297.789.511	173.706.884
Investment Activity Income	20	68.131.617	52.484.576	3.388.579	846.953
Investment Activity Expenses	20	-2.740.048	-1.032.326	-3.396.518	-153.255
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		537.058.965	290.883.176	297.781.572	174.400.582
Finance income	21	388.038	157.496	494.535	324.137
Finance costs	21	-200.561.513	-84.466.194	-71.774.935	-17.091.802
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		336.885.490	206.574.478	226.501.172	157.632.917
Tax (Expense) Income, Continuing Operations		-37.221.699	-19.892.701	44.715.160	4.342.486
Current Period Tax (Expense) Income	22	-59.954.818	-11.379.340	-3.755.300	-3.755.300
Deferred Tax (Expense) Income	22	22.733.119	-8.513.361	48.470.460	8.097.786
PROFIT (LOSS) FROM CONTINUING OPERATIONS		299.663.791	186.681.777	271.216.332	161.975.403
PROFIT (LOSS)		299.663.791	186.681.777	271.216.332	161.975.403
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		299.663.791	186.681.777	271.216.332	161.975.403
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-120.423	-374.425	20.313	-142.475
Gains (Losses) on Remeasurements of Defined Benefit Plans		-150.528	-468.031	25.392	-178.098
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		30.105	93.606	-5.079	35.623
Taxes Relating to Remeasurements of Defined Benefit Plans		30.105	93.606	-5.079	35.623
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-53.940.236	28.487.565	-42.447.876	-11.024.047
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		-77.523.943	25.510.807	-53.059.845	-13.780.058
Gains (Losses) on Cash Flow Hedges		-77.523.943	25.510.807	-53.059.845	-13.780.058
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
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		23.583.707	2.976.758	10.611.969	2.756.011
Taxes Relating to Cash Flow Hedges		23.583.707	2.976.758	10.611.969	2.756.011
OTHER COMPREHENSIVE INCOME (LOSS)		-54.060.659	28.113.140	-42.427.563	-11.166.522
TOTAL COMPREHENSIVE INCOME (LOSS)		245.603.132	214.794.917	228.788.769	150.808.881
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		245.603.132	214.794.917	228.788.769	150.808.881

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>61.792.736</b>	<b>176.800.910</b>
Profit (Loss)		299.663.791	271.216.332
Profit (Loss) from Continuing Operations		299.663.791	271.216.332
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>229.622.738</b>	<b>34.431.648</b>
Adjustments for depreciation and amortisation expense	8-9	43.409.070	19.834.443
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	
Adjustments for provisions		6.914.065	3.119.104
Adjustments for (Reversal of) Provisions Related with Employee Benefits		5.670.270	1.965.805
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	1.243.795	1.153.299
Adjustments for Interest (Income) Expenses		1.448.508	30.332.327
Adjustments for Interest Income	21	-53.735.845	-921.951
Adjustments for interest expense	21	49.055.822	32.744.243
Deferred Financial Expense from Credit Purchases	21	17.460.510	6.798.165
Unearned Financial Income from Credit Sales	21	-11.331.979	-8.288.130
Adjustments for unrealised foreign exchange losses ( gains)		140.030.614	31.454.901
Adjustments for fair value losses (gains)		531.012	-5.289.266
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		531.012	-5.289.266
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	22	37.221.699	-44.715.160
Adjustments for losses (gains) on disposal of non-current assets			-587
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			-587
Other adjustments to reconcile profit (loss)		67.770	-304.114
<b>Changes in Working Capital</b>		<b>-408.539.513</b>	<b>-123.590.080</b>
Adjustments for decrease (increase) in trade accounts receivable		-198.739.005	-80.170.580
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-203.036.840	-32.610.375
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.297.835	-47.560.205
Adjustments for Decrease (Increase) in Other Receivables Related with Operations			-360.118
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations			-360.118
Adjustments for decrease (increase) in inventories		-223.590.917	-114.901.123
Decrease (Increase) in Prepaid Expenses		-4.500.624	4.485.344
Adjustments for increase (decrease) in trade accounts payable		128.681.067	126.187.545
Increase (Decrease) in Trade Accounts Payables to Related Parties		25.327.913	236.545
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		103.353.154	125.951.000
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		5.024.497	8.825.789
Increase (Decrease) in Other Operating Payables to Unrelated Parties		5.024.497	8.825.789
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-93.289.185	-42.059.556
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.125.346	-25.597.381
Decrease (Increase) in Other Assets Related with Operations		-22.125.346	-25.597.381
<b>Cash Flows from (used in) Operations</b>		<b>120.747.016</b>	<b>182.057.900</b>
Payments Related with Provisions for Employee Benefits		-2.557.379	-446.500
Payments Related with Other Provisions		-337.384	-290.000
Income taxes refund (paid)	22	-56.059.517	-4.520.490
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>13.211.856</b>	<b>-15.067.961</b>

Proceeds from sales of property, plant, equipment and intangible assets			5.032
Proceeds from sales of property, plant and equipment			5.032
Purchase of Property, Plant, Equipment and Intangible Assets		-40.523.989	-15.994.944
Purchase of property, plant and equipment	8	-40.366.861	-15.951.798
Purchase of intangible assets	9	-157.128	-43.146
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
Interest received		53.735.845	921.951
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>734.271.292</b>	<b>-133.989.370</b>
Proceeds from Issuing Shares or Other Equity Instruments		799.182.909	0
Proceeds from issuing shares		799.182.909	
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		595.959.882	209.428.793
Proceeds from Loans	4	595.959.882	209.428.793
Repayments of borrowings		-606.846.245	-302.914.200
Loan Repayments	4	-606.846.245	-302.914.200
Payments of Lease Liabilities	10	-2.130.911	-2.030.185
Interest paid	4	-40.916.707	-31.438.198
Other inflows (outflows) of cash	4	-10.977.636	-7.035.580
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		809.275.884	27.743.579
Net increase (decrease) in cash and cash equivalents		809.275.884	27.743.579
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>87.843.413</b>	<b>5.670.253</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>897.119.297</b>	<b>33.413.832</b>



Previous Period 01.01.2022 - 30.09.2022	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period	15	117.600.000			202.251.695		108.308					-130.301.153	-48.215.033	141.443.817		141.443.817		
	Adjustments Related to Accounting Policy Changes														0		0		
	Adjustments Related to Required Changes in Accounting Policies														0		0		
	Adjustments Related to Voluntary Changes in Accounting Policies														0		0		
	Adjustments Related to Errors														0		0		
	Other Restatements														0		0		
	Restated Balances														0		0		
	Transfers												-48.215.033	48.215.033	0		0		
	Total Comprehensive Income (Loss)							20.313	-42.447.876					271.216.332	228.788.769		228.788.769		
	Profit (loss)													271.216.332	271.216.332		271.216.332		
	Other Comprehensive Income (Loss)							20.313	-42.447.876						-42.427.563		-42.427.563		
	Issue of equity														0		0		
	Capital Decrease														0		0		
	Capital Advance														0		0		
	Effect of Merger or Liquidation or Division														0		0		
	Effects of Business Combinations Under Common Control														0		0		
	Advance Dividend Payments														0		0		
	Dividends Paid														0		0		
	Decrease through Other Distributions to Owners														0		0		
	Increase (Decrease) through Treasury Share Transactions														0		0		
	Increase (Decrease) through Share-Based Payment Transactions														0		0		
	Acquisition or Disposal of a Subsidiary														0		0		
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0		0		
	Transactions with noncontrolling shareholders														0		0		
	Increase through Other Contributions by Owners														0		0		
	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														0		0		
	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														0		0		
	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														0		0		
	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														0		0		
	Increase (decrease) through other changes, equity														0		0		
	Equity at end of period		117.600.000			202.251.695		128.621	-42.447.876				-178.516.186	271.216.332	370.232.586		370.232.586		
	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period	15	117.600.000			578.921.106		184.206	-67.243.534				-178.516.186	446.069.442	897.015.034		897.015.034		
	Adjustments Related to Accounting Policy Changes														0		0		
	Adjustments Related to Required Changes in Accounting Policies														0		0		
	Adjustments Related to Voluntary Changes in Accounting Policies														0		0		
	Adjustments Related to Errors														0		0		
	Other Restatements														0		0		
	Restated Balances														0		0		
	Transfers												446.069.442	-446.069.442	0		0		
	Total Comprehensive Income (Loss)							-120.423	-53.940.236					299.663.791	245.603.132		245.603.132		
Profit (loss)													299.663.791	299.663.791		299.663.791			
Other Comprehensive Income (Loss)							-120.423	-53.940.236						-54.060.659		-54.060.659			
Issue of equity		21.168.000												21.168.000		21.168.000			
Capital Decrease														0		0			
Capital Advance														0		0			
Effect of Merger or Liquidation or Division														0		0			
Effects of Business Combinations Under Common Control														0		0			
Advance Dividend Payments														0		0			
Dividends Paid														0		0			



Current Period 01.01.2023 - 30.09.2023											0	0
	Decrease through Other Distributions to Owners										0	0
	Increase (Decrease) through Treasury Share Transactions										0	0
	Increase (Decrease) through Share-Based Payment Transactions			778.014.909						778.014.909		778.014.909
	Acquisition or Disposal of a Subsidiary										0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity										0	0
	Transactions with noncontrolling shareholders										0	0
	Increase through Other Contributions by Owners										0	0
	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										0	0
	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										0	0
	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										0	0
	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										0	0
	Increase (decrease) through other changes, equity										0	0
	Equity at end of period		138.768.000	778.014.909	578.921.106	63.783	-121.163.770		267.553.256	299.663.791	1.941.801.075	1.941.801.075