



KAMUYU AYDINLATMA PLATFORMU

**CARREFOURSA CARREFOUR SABANCI TİCARET MERKEZİ
A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification**

General Information About Financial Statements

Financial Statements of 30 June 2024



Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. Genel Kurulu'na

Giriş

CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara döneme ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı bağımsız denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı bağımsız denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin sonuç bildirmektir.

Sınırlı Bağımsız Denetimin Kapsamı

Yaptığımız sınırlı bağımsız 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 bağımsız denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı bağımsız denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet finansal bilgilerin sınırlı bağımsız denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı bağımsız denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf 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 olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2023 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Haziran 2023 tarihinde sona eren altı aylık hesap dönemine ait özet finansal tablolarının bağımsız sınırlı denetimi başka bir bağımsız denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31 Aralık 2023 tarihli finansal tablolar ile ilgili olarak 28 Mart 2024 tarihli bağımsız denetim raporunda olumlu görüş vermiş ve 30 Haziran 2023 dönemine ait özet finansal tablolar ile ilgili olarak 28 Temmuz 2023 tarihli sınırlı denetim raporunda TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığını ifade etmiştir.

Ömer Yüksel

İstanbul, 20 Ağustos 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	3	1.464.206	2.128.475
Trade Receivables		1.480.452	1.336.054
Trade Receivables Due From Related Parties	5,24	118.405	84.793
Trade Receivables Due From Unrelated Parties	5	1.362.047	1.251.261
Other Receivables		219.550	421.157
Other Receivables Due From Unrelated Parties		219.550	421.157
Inventories	6	6.828.845	6.780.412
Prepayments		411.391	267.258
SUB-TOTAL		10.404.444	10.933.356
Total current assets		10.404.444	10.933.356
NON-CURRENT ASSETS			
Other Receivables		180.069	201.963
Other Receivables Due From Unrelated Parties		180.069	201.963
Property, plant and equipment	7	3.560.720	3.718.404
Right of Use Assets	8	5.115.157	4.978.023
Intangible assets and goodwill		4.088.749	4.105.857
Goodwill	10	3.759.600	3.759.600
Other intangible assets	9	329.149	346.257
Prepayments		1.782	6.476
Deferred Tax Asset	22	455.566	178.200
Total non-current assets		13.402.043	13.188.923
Total assets		23.806.487	24.122.279
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.582.460	1.901.448
Current Borrowings From Related Parties		0	64.474
Bank Loans	4,24	0	64.474
Current Borrowings From Unrelated Parties		3.582.460	1.836.974
Bank Loans	4	3.472.460	1.564.073
Other short-term borrowings	4	110.000	272.901
Current Portion of Non-current Borrowings		718.496	574.442
Current Portion of Non-current Borrowings from Unrelated Parties	4	718.496	574.442
Trade Payables		9.848.323	11.192.573
Trade Payables to Related Parties	5, 24	143.308	238.338
Trade Payables to Unrelated Parties	5	9.705.015	10.954.235
Employee Benefit Obligations	13	701.565	566.479
Other Payables		406.278	258.221
Other Payables to Related Parties	24	215.046	94.014
Other Payables to Unrelated Parties		191.232	164.207
Deferred Income Other Than Contract Liabilities	14	177.725	170.402
Current provisions		194.208	151.639
Current provisions for employee benefits	11	37.765	15.410
Other current provisions	11	156.443	136.229
Other Current Liabilities		14.982	16.727
SUB-TOTAL		15.644.037	14.831.931
Total current liabilities		15.644.037	14.831.931
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.150.051	2.251.185
Long Term Borrowings From Unrelated Parties	4	2.150.051	2.251.185
Non-current provisions		764.201	620.071
Non-current provisions for employee benefits	11	764.201	620.071
Total non-current liabilities		2.914.252	2.871.256
Total liabilities		18.558.289	17.703.187
EQUITY			
Equity attributable to owners of parent		5.248.198	6.419.092
Issued capital	15	127.774	127.774

Inflation Adjustments on Capital	15	15.901.383	15.901.383
Share Premium (Discount)		2.440.711	2.440.711
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-952.544	-771.442
Gains (Losses) on Revaluation and Remeasurement		-952.544	-771.442
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-952.544	-771.442
Restricted Reserves Appropriated From Profits		145.006	145.006
Legal Reserves	15	145.006	145.006
Prior Years' Profits or Losses	15	-11.424.340	-12.926.394
Current Period Net Profit Or Loss		-989.792	1.502.054
Total equity		5.248.198	6.419.092
Total Liabilities and Equity		23.806.487	24.122.279

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	27.368.083	26.311.062	14.425.148	14.038.321
Cost of sales	16	-21.245.763	-20.927.938	-11.192.644	-11.202.439
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.122.320	5.383.124	3.232.504	2.835.882
GROSS PROFIT (LOSS)		6.122.320	5.383.124	3.232.504	2.835.882
General Administrative Expenses	17	-836.015	-782.606	-397.783	-376.326
Marketing Expenses	17	-6.115.781	-5.485.265	-3.098.759	-2.681.237
Other Income from Operating Activities	19	206.427	235.684	72.462	193.430
Other Expenses from Operating Activities	19	-2.004.896	-975.945	-1.063.136	-611.026
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.627.945	-1.625.008	-1.254.712	-639.277
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.627.945	-1.625.008	-1.254.712	-639.277
Finance income	20	40.858	19.192	17.756	8.657
Finance costs	21	-1.640.693	-781.746	-931.841	-427.198
Gains (losses) on net monetary position		3.020.990	2.468.301	1.135.552	952.320
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.206.790	80.739	-1.033.245	-105.498
Tax (Expense) Income, Continuing Operations		216.998	-77.591	225.294	-3.759
Deferred Tax (Expense) Income	22	216.998	-77.591	225.294	-3.759
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-989.792	3.148	-807.951	-109.257
PROFIT (LOSS)		-989.792	3.148	-807.951	-109.257
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-989.792	3.148	-807.951	-109.257
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar) (1 TL'lik Hisse Başına, Tam</i>		-7,74640000	0,02460000	-6,32330000	-0,85510000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar) (1 TL'lik Hisse Başına, Tam)</i>		-7,74640000	0,02460000	-6,32330000	-0,85510000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-181.102	-278.508	-33.588	-12.022
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	-241.470	-348.135	-44.785	-15.028
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		60.368	69.627	11.197	3.006
Taxes Relating to Remeasurements of Defined Benefit Plans		60.368	69.627	11.197	3.006
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-181.102	-278.508	-33.588	-12.022
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.170.894	-275.360	-841.539	-121.279
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.170.894	-275.360	-841.539	-121.279

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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			
Profit (Loss)		-989.792	3.148
Profit (Loss) from Continuing Operations		-989.792	3.148
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	7,8,9	1.425.508	1.278.804
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-10.780	28.742
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5	4.133	2.679
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-14.913	26.063
Adjustments for provisions		257.275	215.557
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	210.639	207.754
Adjustments for (Reversal of) Other Provisions	11	46.636	7.803
Adjustments for Interest (Income) Expenses		1.607.144	762.554
Adjustments for Interest Income	20	-27.850	-19.192
Adjustments for interest expense	21	1.634.994	781.746
Adjustments for unrealised foreign exchange losses (gains)	21,22	-17.903	-30.681
Adjustments for Tax (Income) Expenses	22	-216.998	77.591
Adjustments Related to Gain and Losses on Net Monetary Position		-736.187	-501.901
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-148.531	-150.308
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-33.612	-77.304
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-114.919	-73.004
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		223.501	9.934
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		223.501	9.934
Adjustments for decrease (increase) in inventories		-33.520	-1.078.341
Decrease (Increase) in Prepaid Expenses		-139.439	-523.228
Adjustments for increase (decrease) in trade accounts payable		-1.386.119	1.738.715
Increase (Decrease) in Trade Accounts Payables to Related Parties		26.002	111.713
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.412.121	1.627.002
Increase (Decrease) in Employee Benefit Liabilities		135.086	342.619
Adjustments for increase (decrease) in other operating payables		27.025	2.347
Increase (Decrease) in Other Operating Payables to Unrelated Parties		27.025	2.347
Other Adjustments for Other Increase (Decrease) in Working Capital		5.578	-20.414
Increase (Decrease) in Other Payables Related with Operations		5.578	-20.414
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	11	-130.663	-370.751
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		19.405	74.025
Purchase of Property, Plant, Equipment and Intangible Assets		-385.715	-530.223
Purchase of property, plant and equipment	7	-301.808	-415.326
Purchase of intangible assets	9	-83.907	-114.897
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		2.931.400	1.309.080
Proceeds from Loans	4	2.931.400	1.309.080
Repayments of borrowings		-965.045	-1.535.263
Loan Repayments		-965.045	-1.535.263
Payments of Lease Liabilities	4	-726.470	-746.086

Interest paid		-1.025.395	-466.745
Interest Received	20	27.850	19.192
Other inflows (outflows) of cash		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-252.785	-91.633
Effect of exchange rate changes on cash and cash equivalents		10.594	30.681
Net increase (decrease) in cash and cash equivalents		-242.191	-60.952
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.128.475	2.451.042
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-422.078	-404.654
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	1.464.206	1.985.436

