Date and time of publication on KAP: 22.08.2024 19:32:32
https://www.kap.org.tr/en/Bildirim/1327071

KAMUYU AYDINLATMA PLATFORMU

ERSU MEYVE VE GIDA SANAYİ A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

ERSU MEYVE SUYU VE SANAYİİ TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

1. Giriş

Ersu Meyve Suyu ve Sanayii Ticaret Anonim Şirketi 'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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" 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 özet finansal bilgilerin sınırlı 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 denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 22 Ağustos 2024

NOTE OFFICE ULUSLARARASI BAĞIMSIZ DENETİM

DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK AŞ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

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	3	51.368.772	799.410
Trade Receivables	4	32.458.150	11.835.557
Trade Receivables Due From Related Parties		26.922.824	8.278.405
Trade Receivables Due From Unrelated Parties		5.535.326	3.557.152
Other Receivables	5	54.418.880	703.819
Other Receivables Due From Related Parties		53.696.704	0
Other Receivables Due From Unrelated Parties		722.176	703.819
Inventories	7	28.274.400	46.233.732
Prepayments	8	9.448.655	6.503.110
Prepayments to Unrelated Parties		9.448.655	6.503.110
Current Tax Assets		722.622	0
Other current assets	10	5.146.167	4.833.586
Other Current Assets Due From Unrelated Parties		5.146.167	4.833.586
SUB-TOTAL		**181.837.646**	**70.909.214**
Total current assets		**181.837.646**	**70.909.214**
NON-CURRENT ASSETS			
Other Receivables	5	0	65.337
Other Receivables Due From Unrelated Parties		0	65.337
Property, plant and equipment	11	248.899.577	401.617.296
Land and Premises		115.013.520	205.890.344
Land Improvements		3.619.879	12.706.037
Buildings		44.100.393	82.254.954
Machinery And Equipments		79.618.731	89.846.649
Vehicles		1.807.385	2.118.087
Fixtures and fittings		488.740	469.584
Bearer Plants		4.250.929	8.331.641
Total non-current assets		**248.899.577**	**401.682.633**
Total assets		**430.737.223**	**472.591.847**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	4	14.029.256	14.417.278
Trade Payables to Related Parties		184.866	7.001.899
Trade Payables to Unrelated Parties		13.844.390	7.415.379
Employee Benefit Obligations	6	1.072.919	906.847
Other Payables	5	1.430.798	353
Other Payables to Related Parties		1.430.515	0
Other Payables to Unrelated Parties		283	353
Deferred Income Other Than Contract Liabilities	8	4.771.556	6.481.399
Deferred Income Other Than Contract Liabilities from Unrelated Parties		4.771.556	6.481.399
Current provisions	15,16	1.965.220	1.451.079
Current provisions for employee benefits		1.902.802	1.373.222
Other current provisions		62.418	77.857
Other Current Liabilities	10	515.197	227.619
Other Current Liabilities to Unrelated Parties		515.197	227.619
SUB-TOTAL		**23.784.946**	**23.484.575**
Total current liabilities		**23.784.946**	**23.484.575**
NON-CURRENT LIABILITIES			
Other Payables	5	0	0
Non-current provisions	15	1.373.902	2.050.871
Non-current provisions for employee benefits		1.373.902	2.050.871
Deferred Tax Liabilities	14	78.144.858	79.724.841
Total non-current liabilities		**79.518.760**	**81.775.712**
Total liabilities		**103.303.706**	**105.260.287**
EQUITY			
Equity attributable to owners of parent		327.433.517	367.331.560
Issued capital	13	36.000.000	36.000.000

Inflation Adjustments on Capital		667.616.165	667.616.165
Share Premium (Discount)		4.966.165	4.966.165
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.447.731	-2.015.478
Gains (Losses) on Revaluation and Remeasurement		-1.447.731	-2.015.478
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.447.731	-2.015.478
Restricted Reserves Appropriated From Profits		5.314.386	5.314.386
Legal Reserves		5.314.386	5.314.386
Other reserves		19.132.547	19.132.547
Prior Years' Profits or Losses		-363.682.225	-354.114.594
Current Period Net Profit Or Loss		-40.465.790	-9.567.631
Total equity		**327.433.517**	**367.331.560**
Total Liabilities and Equity		**430.737.223**	**472.591.847**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	61.800.943	51.746.641		
Cost of sales	17	-60.872.612	-48.727.097		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		928.331	3.019.544		
GROSS PROFIT (LOSS)		928.331	3.019.544		
General Administrative Expenses	18	-8.038.317	-6.741.865		
Marketing Expenses	18	-1.903.098	-1.297.630		
Other Income from Operating Activities	19	4.141.030	1.493.980		
Other Expenses from Operating Activities	19	-3.761.071	-1.316.909		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-8.633.125	-4.842.880		
Investment Activity Income	21	97.340.991	0		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		88.707.866	-4.842.880		
Finance income	20	10.768.113	35.322		
Finance costs	20	-673.405	-369.670		
Gains (losses) on net monetary position		-121.393.707	-20.151.066		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-22.591.133	-25.328.294		
Tax (Expense) Income, Continuing Operations		-17.890.474	-2.262.888		
Current Period Tax (Expense) Income	13	0	-203.305		
Deferred Tax (Expense) Income	14	-17.890.474	-2.059.583		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-40.481.607	-27.591.182		
PROFIT (LOSS)		-40.481.607	-27.591.182		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-40.481.607	-27.591.182		
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)	13	0,01100000	0,00800000		
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	13	168.082	-368.980		
Gains (Losses) on Remeasurements of Defined Benefit Plans		224.109	-461.226		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-56.027	92.246		
Taxes Relating to Remeasurements of Defined Benefit Plans		-56.027	92.246		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**168.082**	**-368.980**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-40.313.525**	**-27.960.162**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-40.313.525	-27.960.162		

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		**25.955.109**	**-2.539.359**
Profit (Loss)		-40.481.607	-27.591.182
Adjustments to Reconcile Profit (Loss)		**138.961.891**	**21.595.579**
Adjustments for depreciation and amortisation expense		-26.242.621	3.792.647
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.784.803	100.324
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		2.784.803	100.324
Adjustments for provisions		699.683	-150.812
Adjustments for (Reversal of) Provisions Related with Employee Benefits		699.683	-150.812
Adjustments for Interest (Income) Expenses		-297.693	363.591
Adjustments for Interest Income		566.200	88.814
Adjustments for interest expense		-863.893	274.777
Adjustments for Tax (Income) Expenses		14.229.274	14.687.859
Adjustments Related to Gain and Losses on Net Monetary Position		147.788.445	2.801.970
Changes in Working Capital		**-70.864.197**	**3.376.599**
Adjustments for decrease (increase) in trade accounts receivable		-26.336.111	-9.117.516
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-53.950.561	-146.146
Adjustments for decrease (increase) in inventories		8.806.838	38.982.838
Decrease (Increase) in Prepaid Expenses		-4.219.280	-2.320.148
Adjustments for increase (decrease) in trade accounts payable		3.334.785	-20.912.949
Increase (Decrease) in Employee Benefit Liabilities		345.898	1.087.905
Adjustments for increase (decrease) in other operating payables		1.430.515	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-424.596	-4.209.778
Other Adjustments for Other Increase (Decrease) in Working Capital		148.315	12.393
Cash Flows from (used in) Operations		**27.616.087**	**-2.619.004**
Income taxes refund (paid)		-1.660.978	79.645
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**24.772.774**	**-80.345**
Proceeds from sales of property, plant, equipment and intangible assets		24.885.274	0
Purchase of Property, Plant, Equipment and Intangible Assets		-112.500	-80.345
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		50.727.883	-2.619.704
Net increase (decrease) in cash and cash equivalents		50.727.883	-2.619.704
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**799.410**	**3.211.371**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-158.521	-530.179
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**51.368.772**	**61.488**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Equity / Equity attributable to owners of parent [member] / Inflation Adjustments on Capital	Equity / Equity attributable to owners of parent [member] / Share premiums or discounts	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Equity / Equity attributable to owners of parent [member] / Restricted Reserves Appropriated From Profits [member]	Equity / Equity attributable to owners of parent [member] / Other reserves [member]	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Prior Years' Profits or Losses	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Net Profit or Loss	Equity / Equity attributable to owners of parent [member]	Equity / Non-controlling interests [member]	Equity
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		**36.000.000**	**667.616.165**	**4.966.165**	**-623.330**			**5.314.386**	**19.132.547**	**-305.086.956**	**-49.027.639**	**378.291.337**		**378.291.337**
	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	13									-49.027.639	49.027.639			
	Total Comprehensive Income (Loss)														
	Profit (loss)											-27.591.182	-27.591.182		-27.591.182
	Other Comprehensive Income (Loss)					-266.072							-266.072		-266.072
	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		**36.000.000**	**667.616.165**	**4.966.165**	**-889.402**			**5.314.386**	**19.132.547**	**-354.114.595**	**-27.591.182**	**350.434.083**		**350.434.083**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**36.000.000**	**667.616.165**	**4.966.165**	**-2.015.478**			**5.314.386**	**19.132.547**	**-354.114.594**	**-9.567.631**	**367.331.561**		**367.331.561**
	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	13									-9.567.631	9.567.631			
	Total Comprehensive Income (Loss)														
	Profit (loss)											-40.465.790	-40.465.790		-40.465.790
	Other Comprehensive Income (Loss)					567.747							567.747		567.747
	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														

Current Period 01.01.2024 - 30.06.2024															
	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		36.000.000	667.616.165	4.966.165	-1.447.731			5.314.386	19.132.547	-363.682.225	-40.465.790	327.433.517		327.433.517