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KAMUYU AYDINLATMA PLATFORMU

GİMAT MAĞAZACILIK SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

GİMAT MAĞAZACILIK SAN.ve TİC.A.Ş.

Yönetim Kurulu'na,

Giriş

Gimat Mağazacılık San. Ve Tic. Anonim Şirketi'nin("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, 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 Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı' na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

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'ne 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 vâkıf 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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 19 Eylül 2024

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş

Ali Osman EFLATUN

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]	150.667.780	117.732.371
Trade Receivables	[4]	5.648.896	2.223.330
Trade Receivables Due From Related Parties		92.498	70.007
Trade Receivables Due From Unrelated Parties		5.556.398	2.153.323
Other Receivables	[6]	423.225	8.741.996
Other Receivables Due From Related Parties		423.225	8.741.996
Inventories	[7]	360.086.070	325.426.020
Prepayments	[14]	11.453.337	11.645.309
Prepayments to Unrelated Parties		11.453.337	11.645.309
Current Tax Assets	[16]	15.311.840	29.707.199
Other current assets	[17]	8.272.867	0
Other Current Assets Due From Unrelated Parties		8.272.867	0
SUB-TOTAL		**551.864.015**	**495.476.225**
Total current assets		**551.864.015**	**495.476.225**
NON-CURRENT ASSETS			
Investment property	[10]	378.658.325	378.658.325
Property, plant and equipment	[11]	1.484.139.887	1.493.075.147
Land and Premises		1.060.010.626	1.060.010.626
Buildings		360.092.619	363.883.067
Machinery And Equipments		9.271.845	10.066.017
Vehicles		10.503.100	12.501.977
Fixtures and fittings		44.261.697	46.613.460
Right of Use Assets	[8]	28.839.347	34.361.150
Intangible assets and goodwill	[12]	801.689	928.953
Other Rights		157.313	171.301
Other intangible assets		644.376	757.652
Total non-current assets		**1.892.439.248**	**1.907.023.575**
Total assets		**2.444.303.263**	**2.402.499.800**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	1.001.017	5.332.674
Current Borrowings From Related Parties		1.001.017	5.332.674
Other short-term borrowings		1.001.017	5.332.674
Current Portion of Non-current Borrowings			5.545.389
Current Portion of Non-current Borrowings from Related Parties			5.545.389
Current Portion of other Non-current Borrowings			5.545.389
Other Financial Liabilities	[5]	42.616.908	24.628.800
Other Miscellaneuous Financial Liabilities		42.616.908	24.628.800
Trade Payables	[4]	92.774.690	74.639.478
Trade Payables to Related Parties		669.343	586.252
Trade Payables to Unrelated Parties		92.105.347	74.053.226
Employee Benefit Obligations	[9]	15.250.912	8.348.711
Other Payables	[6]	282.644	946.964
Other Payables to Related Parties		282.644	352.555
Other Payables to Unrelated Parties		0	594.409
Deferred Income Other Than Contract Liabilities	[14]	4.763.172	6.134.337
Deferred Income Other Than Contract Liabilities from Unrelated Parties		4.763.172	6.134.337
Current tax liabilities, current	[16]	40.140	36.746.277
Current provisions	[15]	1.864.831	1.322.262
Current provisions for employee benefits		1.777.079	1.142.669
Other current provisions		87.752	179.593
Other Current Liabilities	[17]	2.630.767	3.330.890
Other Current Liabilities to Unrelated Parties		2.630.767	3.330.890
SUB-TOTAL		**161.225.081**	**166.975.782**
Total current liabilities		**161.225.081**	**166.975.782**
NON-CURRENT LIABILITIES			

Other Financial Liabilities	[5]	720.672	30.043.352
Other Miscellaneous Financial Liabilities		720.672	30.043.352
Deferred Income Other Than Contract Liabilities	[14]	0	2.854.096
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	2.854.096
Non-current provisions	[15]	11.152.386	11.108.544
Non-current provisions for employee benefits		11.152.386	11.108.544
Deferred Tax Liabilities	[16]	48.274.699	160.419.898
Total non-current liabilities		**60.147.757**	**204.425.890**
Total liabilities		**221.372.838**	**371.401.672**
EQUITY			
Equity attributable to owners of parent		2.222.930.425	2.031.098.128
Issued capital	[18]	149.200.000	149.200.000
Inflation Adjustments on Capital	[18]	1.110.715.423	1.110.715.423
Treasury Shares (-)	[19]	-8.157.348	-4.077.348
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[20]	648.438.401	715.437.901
Gains (Losses) on Revaluation and Remeasurement		648.438.401	715.437.901
Increases (Decreases) on Revaluation of Property, Plant and Equipment		650.119.175	718.169.022
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.680.774	-2.731.121
Restricted Reserves Appropriated From Profits	[21]	30.491.416	30.404.968
Legal Reserves		30.404.968	30.404.968
Other Restricted Profit Reserves		86.448	
Prior Years' Profits or Losses	[22]	29.417.184	25.067.545
Current Period Net Profit Or Loss		262.825.349	4.349.639
Total equity		**2.222.930.425**	**2.031.098.128**
Total Liabilities and Equity		**2.444.303.263**	**2.402.499.800**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	[23]	1.275.650.949	1.213.939.116	610.853.750	611.859.352
Cost of sales	[23]	-977.036.242	-977.100.261	-450.797.827	-488.977.099
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		298.614.707	236.838.855	160.055.923	122.882.253
GROSS PROFIT (LOSS)		298.614.707	236.838.855	160.055.923	122.882.253
General Administrative Expenses	[24]	-19.366.794	-18.097.854	-12.719.392	-3.535.670
Marketing Expenses	[25]	-97.054.495	-55.794.271	-46.168.827	-12.704.674
Other Income from Operating Activities	[26]	3.446.856	11.769.596	-4.531.208	7.461.895
Other Expenses from Operating Activities	[26]	-3.862.536	-1.373.954	-1.230.476	-116.240
PROFIT (LOSS) FROM OPERATING ACTIVITIES		181.777.738	173.342.372	95.406.020	113.987.564
Investment Activity Income	[27]	5.215.770	4.527.855	2.706.883	2.285.319
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		186.993.508	177.870.227	98.112.903	116.272.883
Finance income		3.485.531	0	2.293.104	0
Finance costs		-22.128.906	-8.863.178	-12.148.755	-5.401.042
Gains (losses) on net monetary position		-85.961.103	-199.084.224	-145.730.877	-771.142.843
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		82.389.030	-30.077.175	-57.473.625	-660.271.002
Tax (Expense) Income, Continuing Operations	[16]	180.436.319	-89.720.369	194.182.392	80.779.846
Current Period Tax (Expense) Income		-40.140	-25.230.515	16.544.426	-11.639.620
Deferred Tax (Expense) Income		180.476.459	-64.489.854	177.637.966	92.419.466
PROFIT (LOSS) FROM CONTINUING OPERATIONS		262.825.349	-119.797.544	136.708.767	-579.491.156
PROFIT (LOSS)		262.825.349	-119.797.544	136.708.767	-579.491.156
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		262.825.349	-119.797.544	136.708.767	-579.491.156
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		262.825.349	-119.797.544	136.708.767	-579.491.156
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-66.999.500**	**423.963**	**-65.764.230**	**-925.110**
Gains (Losses) on Revaluation of Property, Plant and Equipment	[13,20]	0	0		0
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	1.331.760	0	2.567.030	-2.692.623
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
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[16]	-68.331.260	423.963	-68.331.260	1.767.513
Deferred Tax (Expense) Income		-68.331.260	423.963	-68.331.260	1.767.513
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-66.999.500**	**423.963**	**-65.764.230**	**-925.110**
TOTAL COMPREHENSIVE INCOME (LOSS)		**195.825.849**	**-119.373.581**	**70.944.537**	**-580.416.266**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		195.825.849	-119.373.581	70.944.537	-580.416.266

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		**147.727.370**	**9.015.893**
Profit (Loss)		262.825.349	-119.797.544
Adjustments to Reconcile Profit (Loss)		**-207.886.421**	**61.986.724**
Adjustments for depreciation and amortisation expense	[10,11,12]	10.546.182	13.817.428
Adjustments for Impairment Loss (Reversal of Impairment Loss)	[7]	-5.263.576	-4.502.707
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		-5.263.576	-4.502.707
Adjustments for provisions	[15]	1.918.171	2.873.666
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.010.012	2.873.666
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-91.841	0
Adjustments for Interest (Income) Expenses	[28]	2.095.398	-670.151
Adjustments for Interest Income		2.095.398	-670.151
Adjustments for Tax (Income) Expenses	[16]	-217.182.596	50.468.488
Changes in Working Capital		**-836.491**	**29.806.216**
Adjustments for decrease (increase) in trade accounts receivable	[4]	-3.352.374	1.778.160
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-22.491	456
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-3.329.883	1.777.704
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[6]	14.734.049	25.042.855
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		14.734.049	25.042.855
Adjustments for decrease (increase) in inventories	[7]	-29.396.474	-55.448.252
Adjustments for increase (decrease) in trade accounts payable	[4]	15.865.812	61.231.664
Increase (Decrease) in Trade Accounts Payables to Related Parties		83.091	87.356
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		15.782.721	61.144.308
Increase (Decrease) in Employee Benefit Liabilities	[9]	2.805.604	1.269.574
Adjustments for increase (decrease) in other operating payables	[6]	-4.040.640	3.873.714
Increase (Decrease) in Other Operating Payables to Related Parties		-69.911	4.179.852
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.970.729	-306.138
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[14]	-848.942	-8.284.432
Other Adjustments for Other Increase (Decrease) in Working Capital	[17]	3.396.474	342.933
Increase (Decrease) in Other Payables Related with Operations		3.396.474	342.933
Cash Flows from (used in) Operations		**54.102.437**	**-28.004.604**
Inflation Effect On Operating Activities		93.624.933	37.020.497
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.903.584**	**-16.070.744**
Purchase of Property, Plant, Equipment and Intangible Assets	[10,11,12]	-2.903.584	-16.070.744
Purchase of property, plant and equipment		-2.860.466	-15.786.444
Purchase of intangible assets		-43.118	-284.300
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-25.291.618**	**19.038.250**
Proceeds from borrowings	[4]	17.988.108	19.038.250
Proceeds from Loans		17.988.108	19.038.250
Repayments of borrowings	[4]	-43.279.726	0
Loan Repayments		-39.199.726	0
Payments of Issued Debt Instruments		-4.080.000	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		119.532.168	11.983.399
Net increase (decrease) in cash and cash equivalents		119.532.168	11.983.399
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	**117.732.371**	**82.171.296**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-86.596.759	-29.262.288

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	**150.667.780**	**64.892.407**

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	Treasury Shares	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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
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		**149.200.000**	**1.110.715.423**	**-657.058**	**666.743.927**	**-1.695.857**			**17.029.381**	**-3.635.260**	**-5.221.222**	**1.932.479.334**	**0**	**1.932.479.334**
	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										-5.221.222	5.221.222	0	0	0
	Total Comprehensive Income (Loss)						423.964					-119.797.544	-119.373.580	0	-119.373.580
	Profit (loss)											-119.797.544	-119.797.544	0	-119.797.544
	Other Comprehensive Income (Loss)	[13,15]					423.964						423.964	0	423.964
	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		**149.200.000**	**1.110.715.423**	**-657.058**	**666.743.927**	**-1.271.893**			**17.029.381**	**-8.856.482**	**-119.797.544**	**1.813.105.754**	**0**	**1.813.105.754**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**149.200.000**	**1.110.715.423**	**-4.077.348**	**718.169.022**	**-2.731.121**			**30.404.968**	**25.067.545**	**4.349.639**	**2.031.098.128**	**0**	**2.031.098.128**
	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										4.349.639	-4.349.639	0	0	0
	Total Comprehensive Income (Loss)					-68.049.847	1.050.347					262.825.349	195.825.849	0	195.825.849
	Profit (loss)											262.825.349	262.825.349	0	262.825.349
	Other Comprehensive Income (Loss)	[13,15]				-68.049.847	1.050.347						-66.999.500	0	-66.999.500
	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										86.448			86.448	0	86.448
	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				-4.080.000									-4.080.000	0	-4.080.000
	Equity at end of period		**149.200.000**	**1.110.715.423**	**-8.157.348**	**650.119.175**	**-1.680.774**			**30.491.416**	**29.417.184**	**262.825.349**	**2.222.930.425**	**0**	**2.222.930.425**