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KAMUYU AYDINLATMA PLATFORMU

ALTINKILIÇ GIDA VE SÜT SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Altınkılıç Gıda ve Süt Sanayi Ticaret A.Ş. ve Bağlı Ortaklıkları

Ortaklar ve Yönetim Kurulu Başkanlığı'na

İstanbul

Ara Dönem Konsolide Finansal Tabloların Bağımsız Denetimi

Görüş

Altınkılıç Gıda ve Süt Sanayi Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (birlikte " Grup" olarak anılacaktır) 30.06.2024 tarihli ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, işletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem 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 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 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 konsolide finansal bilgilerin, Grup'un 30.06.2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 30 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	324.007.648	38.812.159
Trade Receivables		352.870.774	369.854.678
Trade Receivables Due From Unrelated Parties	7	352.870.774	369.854.678
Other Receivables		18.502.952	22.999.925
Other Receivables Due From Related Parties	4	18.051.812	11.069.184
Other Receivables Due From Unrelated Parties		451.140	11.930.741
Inventories	8	854.398.752	718.925.507
Prepayments	9	138.871.817	124.872.877
Prepayments to Unrelated Parties		138.871.817	124.872.877
Current Tax Assets	20	18.721.792	53.219.594
Other current assets		180.716.291	33.671.764
Other Current Assets Due From Unrelated Parties		180.716.291	33.671.764
SUB-TOTAL		**1.888.090.026**	**1.362.356.504**
Total current assets		**1.888.090.026**	**1.362.356.504**
NON-CURRENT ASSETS			
Investment property	10	10.579.439	10.579.439
Property, plant and equipment	11	878.817.700	806.021.243
Land and Premises		144.671.915	144.671.915
Buildings		296.243.830	298.813.991
Machinery And Equipments		280.139.721	284.469.441
Vehicles		64.353.418	61.242.276
Fixtures and fittings		3.929.342	4.681.515
Leasehold Improvements		511.432	680.599
Construction in Progress		84.658.461	7.151.925
Operational Lease Assets		4.309.581	4.309.581
Prepayments		250.219.217	136.941.292
Prepayments to Unrelated Parties	9	250.219.217	136.941.292
Deferred Tax Asset	20	80.492.348	80.150.397
Other Non-current Assets		67.531.244	45.992.280
Other Non-Current Assets Due From Unrelated Parties		67.531.244	45.992.280
Total non-current assets		**1.287.639.948**	**1.079.684.651**
Total assets		**3.175.729.974**	**2.442.041.155**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		245.641.172	445.500.168
Current Borrowings From Related Parties		245.641.172	445.500.168
Bank Loans		245.641.172	445.500.168
Current Portion of Non-current Borrowings		284.693.654	178.029.208
Trade Payables		806.748.551	684.369.457
Trade Payables to Unrelated Parties		806.748.551	684.369.457
Employee Benefit Obligations		14.355.076	11.324.435
Other Payables		5.926.785	11.510.768
Other Payables to Related Parties		1.776.508	9.351.380
Other Payables to Unrelated Parties		4.150.277	2.159.388
Deferred Income Other Than Contract Liabilities		69.336.330	37.864.666
Deferred Income Other Than Contract Liabilities from Unrelated Parties		69.336.330	37.864.666
Current tax liabilities, current		23.088.847	53.259.198
Current provisions		939.159	787.138
Other current provisions		939.159	787.138
SUB-TOTAL		**1.450.729.574**	**1.422.645.038**
Total current liabilities		**1.450.729.574**	**1.422.645.038**
NON-CURRENT LIABILITIES			
Long Term Borrowings		12.065.731	23.928.026
Long Term Borrowings From Related Parties		12.065.731	23.928.026
Bank Loans	6	12.065.731	23.928.026
Employee Benefit Obligations	13	21.627.092	22.481.848
Deferred Tax Liabilities	24	160.084.721	147.077.791

Total non-current liabilities		**193.777.544**	**193.487.665**
Total liabilities		**1.644.507.118**	**1.616.132.703**
EQUITY			
Equity attributable to owners of parent		1.531.222.856	825.908.452
Issued capital	15	112.000.000	78.115.000
Inflation Adjustments on Capital	15	172.010.153	172.010.153
Treasury Shares (-)	15	-89.561.034	
Share Premium (Discount)		699.823.686	
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		411.142.940	412.363.023
Restricted Reserves Appropriated From Profits		92.813.123	3.252.089
Prior Years' Profits or Losses		70.364.465	91.133.437
Current Period Net Profit Or Loss		62.629.523	69.034.750
Total equity		**1.531.222.856**	**825.908.452**
Total Liabilities and Equity		**3.175.729.974**	**2.442.041.155**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	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	1.552.946.265	1.085.455.757	720.376.963	587.774.171
Cost of sales	16	-1.036.277.878	-706.294.592	-507.846.707	-369.199.138
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		516.668.387	379.161.165	212.530.256	218.575.033
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		516.668.387	379.161.165	212.530.256	218.575.033
General Administrative Expenses	14-17	-23.766.792	-17.657.895	-12.774.737	-8.680.702
Marketing Expenses	14-17	-221.057.586	-148.226.183	-98.424.773	-77.339.166
Other Income from Operating Activities		1.491.414	3.266.657	666.200	3.160.559
Other Expenses from Operating Activities		-1.448.421	-233.214	-185.714	-232.243
PROFIT (LOSS) FROM OPERATING ACTIVITIES		271.887.002	216.310.530	101.811.232	135.483.481
Investment Activity Income			1.111.337		430.495
Investment Activity Expenses	18	-73.708	-1.759	-6.551	-1.604
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		271.813.294	217.420.108	101.804.681	135.912.372
Finance income		5.311.770		5.311.770	
Finance costs		-319.846.224	-178.755.117	-127.457.968	-108.505.291
Gains (losses) on net monetary position		141.511.203	60.937.795	72.212.996	28.701.795
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		98.790.043	99.602.786	51.871.479	56.108.876
Tax (Expense) Income, Continuing Operations		-36.160.520	-39.918.660	-90.482	-37.208.822
Current Period Tax (Expense) Income	20	-23.088.847	-33.502.284	-4.019.373	-17.328.527
Deferred Tax (Expense) Income	20	-13.071.673	-6.416.376	3.928.891	-19.880.295
PROFIT (LOSS) FROM CONTINUING OPERATIONS		62.629.523	59.684.126	51.780.997	18.900.054
PROFIT (LOSS)		62.629.523	59.684.126	51.780.997	18.900.054
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent		62.629.523	59.684.126	51.780.997	18.900.054
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		-1.220.083	85.276.151	518.628	-328.935
Gains (Losses) on Revaluation of Property, Plant and Equipment			119.171.011		55.299
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.220.083	-33.894.860	518.628	-384.234
Deferred Tax (Expense) Income	20	406.694	-28.425.384	-172.876	109.640
Taxes Relating to Remeasurements of Defined Benefit Plans		-1.626.777	-5.469.476	691.504	-493.874
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.220.083**	**85.276.151**	**518.628**	**-328.935**
TOTAL COMPREHENSIVE INCOME (LOSS)		**61.409.440**	**144.960.277**	**52.299.625**	**18.571.119**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		61.409.440	144.960.277	52.299.625	18.571.119

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-140.031.990**	**52.402.970**
Profit (Loss)		62.629.523	59.684.126
Profit (Loss) from Continuing Operations		62.629.523	59.684.126
Adjustments to Reconcile Profit (Loss)		**62.229.635**	**60.551.032**
Adjustments for depreciation and amortisation expense		27.669.671	21.943.036
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.069.425	-3.382.302
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		2.069.425	-2.270.965
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			-1.111.337
Adjustments for provisions		5.665.726	4.892.337
Adjustments for (Reversal of) Provisions Related with Employee Benefits		5.357.617	4.660.919
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		308.109	231.418
Adjustments for Interest (Income) Expenses		-6.375.128	830.673
Adjustments for Interest Income		-6.375.128	
Adjustments for interest expense			830.673
Adjustments for fair value losses (gains)			0
Adjustments for Tax (Income) Expenses		36.120.916	39.918.662
Adjustments Related to Gain and Losses on Net Monetary Position		-2.920.975	-3.651.374
Changes in Working Capital		**-242.551.812**	**-42.038.100**
Adjustments for decrease (increase) in trade accounts receivable		20.365.406	13.923.392
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		20.365.406	13.923.392
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-286.316.261	31.081.962
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-286.316.261	31.081.962
Adjustments for decrease (increase) in inventories		-135.473.245	-348.842.822
Adjustments for increase (decrease) in trade accounts payable		122.379.094	23.713.630
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		122.379.094	23.713.630
Adjustments for increase (decrease) in other operating payables		36.493.194	238.085.738
Increase (Decrease) in Other Operating Payables to Unrelated Parties		36.493.194	238.085.738
Cash Flows from (used in) Operations		**-117.692.654**	**78.197.058**
Payments Related with Provisions for Employee Benefits		-3.617.544	-4.108.741
Income taxes refund (paid)		-18.721.792	-21.685.347
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-100.708.816**	**-8.861.669**
Proceeds from sales of property, plant, equipment and intangible assets		151.673	26.640
Proceeds from sales of property, plant and equipment		151.673	26.640
Purchase of Property, Plant, Equipment and Intangible Assets		-100.617.801	-8.888.309
Purchase of property, plant and equipment		-100.617.801	-8.888.309
Income taxes refund (paid)		-242.688	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**484.590.582**	**-39.991.726**
Proceeds from Issuing Shares or Other Equity Instruments		699.823.686	
Proceeds from issuing shares		699.823.686	
Payments to Acquire Entity's Shares or Other Equity Instruments		-89.561.034	
Payments to Acquire Entity's Shares		-89.561.034	
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		33.885.000	
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments		33.885.000	
Proceeds from borrowings		0	0
Repayments of borrowings		-98.681.717	-48.236.110
Loan Repayments		-98.681.717	-48.236.110

Increase in Other Payables to Related Parties			8.244.384
Decrease in Other Payables to Related Parties		-14.557.500	
Other inflows (outflows) of cash		-46.317.853	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		243.849.776	3.549.575
Net increase (decrease) in cash and cash equivalents		243.849.776	3.549.575
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**20.101.971**	**1.181.043**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.972.140	-194.984
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**258.979.607**	**4.535.634**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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			
							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		**78.115.000**	**172.010.153**			**322.801.483**	**-3.962.343**			**24.018**	**89.024.908**	**5.336.607**	**663.349.826**		**663.349.826**
	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										4.440.852	895.755	-5.336.607			
	Restated Balances															
	Transfers															
	Total Comprehensive Income (Loss)						89.378.258	-4.102.107					59.684.126	144.960.277		144.960.277
	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															
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**78.115.000**	**172.010.153**			**420.825.634**	**-8.462.611**			**3.252.089**	**91.133.437**	**69.034.750**	**825.908.452**		**825.908.452**
	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											69.034.750	-69.034.750			
	Total Comprehensive Income (Loss)							-1.220.083					62.629.523	61.409.440		61.409.440
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity		33.885.000			699.823.686										
	Capital Decrease													733.708.686		733.708.686
	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										89.561.034	-89.561.034		-89.561.034		-89.561.034
	Increase (Decrease) through Share-Based Payment Transactions				-89.561.034											
	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											-242.688		-242.688		-242.688
	Equity at end of period		112.000.000	172.010.153	-89.561.034	699.823.686	420.825.634	-9.682.694			92.813.123	70.364.465	62.629.523	1.531.222.856		1.531.222.856