



KAMUYU AYDINLATMA PLATFORMU

GİMAT MAĞAZACILIK SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	249.788.949	128.233.557
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	[4]	16.618.094	2.421.641
Trade Receivables Due From Related Parties		0	76.247
Trade Receivables Due From Unrelated Parties		16.618.094	2.345.394
Receivables From Financial Sector Operations		0	0
Other Receivables	[6]	478.142	9.521.742
Other Receivables Due From Unrelated Parties		478.142	9.521.742
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	[7]	349.790.288	354.452.525
Prepayments	[14]	15.312.479	12.684.017
Prepayments to Unrelated Parties		15.312.479	12.684.017
Current Tax Assets	[16]	18.448.106	32.356.944
Other current assets	[17]	11.846.444	0
Other Current Assets Due From Related Parties		11.846.444	0
SUB-TOTAL		662.282.502	539.670.426
Total current assets		662.282.502	539.670.426
NON-CURRENT ASSETS			
Investment property	[10]	412.432.906	412.432.906
Property, plant and equipment	[11]	1.613.915.277	1.626.250.581
Land and Premises		1.154.558.698	1.154.558.699
Buildings		390.146.954	396.339.763
Machinery And Equipments		9.758.222	10.963.859
Vehicles		11.176.882	13.617.095
Fixtures and fittings		46.085.663	50.771.165
Construction in Progress		2.188.858	0
Right of Use Assets	[8]	61.045.428	37.426.007
Intangible assets and goodwill	[12]	781.497	1.011.811
Other Rights		168.060	186.580
Other intangible assets		613.437	825.231
Prepayments		0	0
Other Non-current Assets		0	0
Total non-current assets		2.088.175.108	2.077.121.305
Total assets		2.750.457.610	2.616.791.731
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	1.017.289	5.808.324
Current Borrowings From Related Parties		1.017.289	5.808.324
Other short-term borrowings		1.017.289	5.808.324
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings	[5]	0	6.040.012
Current Portion of Non-current Borrowings from Related Parties		0	6.040.012
Current Portion of other Non-current Borrowings		0	6.040.012
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Other Financial Liabilities	[5]	59.083.309	26.825.575
Other Miscellaneous Financial Liabilities		59.083.309	26.825.575
Trade Payables	[4]	140.680.613	81.296.975
Trade Payables to Related Parties		846.432	638.543
Trade Payables to Unrelated Parties		139.834.181	80.658.432
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	[9]	12.789.147	9.093.379
Other Payables	[6]	282.644	1.031.430

Other Payables to Related Parties		282.644	384.002
Other Payables to Unrelated Parties		0	647.428
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities	[14]	14.271.308	6.681.492
Deferred Income Other Than Contract Liabilities from Unrelated Parties		14.271.308	6.681.492
Current tax liabilities, current	[16]	0	40.023.876
Current provisions	[15]	2.322.593	1.440.201
Current provisions for employee benefits		2.234.841	1.244.589
Other current provisions		87.752	195.612
Other Current Liabilities	[17]	14.613.104	3.627.990
Other Current Liabilities to Unrelated Parties		14.613.104	3.627.990
SUB-TOTAL		245.060.007	181.869.254
Total current liabilities		245.060.007	181.869.254
NON-CURRENT LIABILITIES			
Other Financial Liabilities	[5]	33.103.185	32.723.081
Other Miscellaneous Financial Liabilities		33.103.185	32.723.081
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities	[14]	0	3.108.668
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	3.108.668
Non-current provisions	[15]	15.032.434	12.099.375
Non-current provisions for employee benefits		15.032.434	12.099.375
Deferred Tax Liabilities	[16]	44.603.638	174.728.615
Other non-current liabilities		0	0
Total non-current liabilities		92.739.257	222.659.739
Total liabilities		337.799.264	404.528.993
EQUITY			
Equity attributable to owners of parent		2.412.658.346	2.212.262.738
Issued capital	[18]	149.200.000	149.200.000
Inflation Adjustments on Capital	[18]	1.223.094.083	1.223.094.082
Treasury Shares (-)	[19]	-8.059.452	-4.441.029
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[20]	705.290.119	779.251.670
Gains (Losses) on Revaluation and Remeasurement		705.290.119	779.251.670
Increases (Decreases) on Revaluation of Property, Plant and Equipment		708.106.815	782.226.395
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.816.696	-2.974.725
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	[21]	32.909.431	33.116.951
Legal Reserves		32.822.983	33.116.951
Other Restricted Profit Reserves		86.448	0
Prior Years' Profits or Losses	[22]	32.041.064	27.303.455
Current Period Net Profit Or Loss		278.183.101	4.737.609
Total equity		2.412.658.346	2.212.262.738
Total Liabilities and Equity		2.750.457.610	2.616.791.731



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	[23]	2.062.735.767	1.954.118.269	673.302.621	631.901.368
Cost of sales	[23]	-1.665.306.732	-1.623.899.115	-601.123.351	-559.646.004
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		397.429.035	330.219.154	72.179.270	72.255.364
GROSS PROFIT (LOSS)		397.429.035	330.219.154	72.179.270	72.255.364
General Administrative Expenses	[24]	-19.628.672	-23.919.032	1.465.551	-4.206.932
Marketing Expenses	[25]	-169.798.784	-93.402.295	-64.087.474	-32.631.431
Other Income from Operating Activities	[26]	3.204.543	17.464.263	-549.756	4.644.873
Other Expenses from Operating Activities	[26]	-7.568.147	-2.197.811	-3.361.090	-701.307
PROFIT (LOSS) FROM OPERATING ACTIVITIES		203.637.975	228.164.279	5.646.501	39.360.567
Investment Activity Income	[27]	11.233.907	7.001.950	5.552.914	2.070.231
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		214.871.882	235.166.229	11.199.415	41.430.798
Finance income	[28]	8.341.566	0	4.545.142	0
Finance costs	[28]	-34.166.414	-20.296.005	-10.063.712	-10.642.272
Gains (losses) on net monetary position		-115.086.338	-277.083.952	-21.457.900	-60.242.331
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		73.960.696	-62.213.728	-15.777.055	-29.453.805
Tax (Expense) Income, Continuing Operations	[16]	204.222.405	-41.011.431	7.691.996	56.711.583
Current Period Tax (Expense) Income		0	-38.728.326	43.720	-11.247.365
Deferred Tax (Expense) Income		204.222.405	-2.283.105	7.648.276	67.958.948
PROFIT (LOSS) FROM CONTINUING OPERATIONS		278.183.101	-103.225.159	-8.085.059	27.257.778
PROFIT (LOSS)		278.183.101	-103.225.159	-8.085.059	27.257.778
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		278.183.101	-103.225.159	-8.085.059	27.257.778
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 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		278.183.101	-103.225.159	-8.085.059	27.257.778
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-73.961.551	-87.029.022	-986.005	-87.490.801
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	135.877	0	-1.314.670	0
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		-74.097.428	-87.029.022	328.665	-87.490.801
Deferred Tax (Expense) Income		-74.097.428	-87.029.022	328.665	-87.490.801
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
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		0	0	0	0
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		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-73.961.551	-87.029.022	-986.005	-87.490.801
TOTAL COMPREHENSIVE INCOME (LOSS)		204.221.550	-190.254.181	-9.071.064	-60.233.023
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		204.221.550	-190.254.181	-9.071.064	-60.233.023

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		183.087.420	15.865.050
Profit (Loss)		278.183.101	-103.225.159
Profit (Loss) from Continuing Operations		278.183.101	-103.225.159
Adjustments to Reconcile Profit (Loss)		-222.259.814	-74.906.914
Adjustments for depreciation and amortisation expense	[10,11,12]	18.772.015	15.049.881
Adjustments for Impairment Loss (Reversal of Impairment Loss)	[7]	-5.733.063	-873.556
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		-5.733.063	-873.556
Adjustments for provisions	[15]	3.951.328	143.780
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.059.188	82.759
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-107.860	61.021
Adjustments for Interest (Income) Expenses	[28]	4.996.187	-442.777
Adjustments for Interest Income		4.996.187	0
Adjustments for interest expense		0	-442.777
Adjustments for Tax (Income) Expenses	[16]	-244.246.281	-88.784.242
Changes in Working Capital		77.477.080	51.016.098
Adjustments for decrease (increase) in trade accounts receivable	[4]	-16.847.787	-3.038.512
Decrease (Increase) in Trade Accounts Receivables from Related Parties		76.252	34.771
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-16.924.039	-3.073.283
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[6]	21.403.461	30.535.473
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		21.403.461	30.535.473
Adjustments for decrease (increase) in inventories	[7]	10.395.300	-15.919.511
Adjustments for increase (decrease) in trade accounts payable	[4]	56.911.817	42.087.921
Increase (Decrease) in Trade Accounts Payables to Related Parties		207.889	-153.708
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		56.703.928	42.241.629
Increase (Decrease) in Employee Benefit Liabilities	[9]	2.421.882	1.833.534
Adjustments for increase (decrease) in other operating payables	[6]	4.963.163	8.035.070
Increase (Decrease) in Other Operating Payables to Related Parties		-101.357	-153.187
Increase (Decrease) in Other Operating Payables to Unrelated Parties		5.064.520	8.188.257
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[14]	-1.230.800	-13.301.500
Other Adjustments for Other Increase (Decrease) in Working Capital	[17]	-539.956	783.623
Increase (Decrease) in Other Payables Related with Operations		-539.956	783.623
Cash Flows from (used in) Operations		133.400.367	-127.115.975
Inflation Effect On Operating Activities		49.687.053	142.981.025
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.340.774	-14.257.639
Purchase of Property, Plant, Equipment and Intangible Assets	[10,11,12]	-2.133.254	-17.504.180
Purchase of property, plant and equipment		-2.084.059	-17.194.522
Purchase of intangible assets		-49.195	-309.658
Inflation Effect On Investing Activities		-207.520	3.246.541
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		18.188.368	43.063.849
Proceeds from borrowings	[4]	32.637.838	43.063.849
Proceeds from Loans		32.637.838	43.063.849
Repayments of borrowings	[4]	-14.449.470	0
Loan Repayments		-10.831.047	0
Payments of Issued Debt Instruments		-3.618.423	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		198.935.014	44.671.260
Net increase (decrease) in cash and cash equivalents		198.935.014	44.671.260

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	128.233.557	89.500.599
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-77.379.622	-53.814.592
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	249.788.949	80.357.267

Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity (abstract)																									
	Statement of changes in equity (line items)																									
	Equity at beginning of period		149.200.000		1.223.094.080		-715.664		726.214.419		-1.847.120						18.548.323		-3.959.508		-5.686.930		2.104.847.600			2.104.847.600
	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																				-5.686.930	5.686.930	0			0
	Total Comprehensive Income (Loss)											-87.029.022						3.246.543				-103.225.159	-187.007.638			-187.007.638
	Profit (loss)																					-103.225.159	-103.225.159			-103.225.159
	Other Comprehensive Income (Loss)											-87.029.022						3.246.543					-83.782.479			-83.782.479
	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			149.200.000		1.223.094.080		-715.664		726.214.419		-88.876.142						21.794.966		-9.646.438		-103.225.159	1.917.839.962			1.917.839.962
		Statement of changes in equity (abstract)																								
		Statement of changes in equity (line items)																								
		Equity at beginning of period		149.200.000		1.223.094.083		-4.441.029		782.228.395		-2.974.725						33.116.951		27.303.455		4.737.609	2.212.262.739			2.212.262.739
	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																			4.737.609	-4.737.609	0			0	
	Total Comprehensive Income (Loss)								-74.119.580		158.029						-207.520				278.183.101	204.014.030			204.014.030	
	Profit (loss)																				278.183.101	278.183.101			278.183.101	
	Other Comprehensive Income (Loss)								-74.119.580		158.029						-207.520					-74.169.071			-74.169.071	
	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	

Current Period 01.01.2024 - 30.09.2024														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				-3.618.423									-3.618.423	-3.618.423
	Equity at end of period		149.200.000	1.223.094.083	-8.059.452	708.106.815	-2.816.696			32.909.431	32.041.064	278.183.101	2.412.658.346		2.412.658.346