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KAMUYU AYDINLATMA PLATFORMU

GÖKNUR GIDA MADDELERİ ENERJİ İMALAT İTHALAT İHRACAT TİCARET VE SANAYİ A.Ş.
Financial Report
Consolidated
2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	631.930.123	140.621.627
Financial Investments	5	194.561.198	9.646
Trade Receivables		2.678.426.831	3.026.876.960
Trade Receivables Due From Related Parties	6,7	1.362.662.923	1.577.956.434
Trade Receivables Due From Unrelated Parties	7	1.315.763.908	1.448.920.526
Other Receivables		84.605.349	152.224.974
Other Receivables Due From Related Parties	6,8	1.016.143	8.842.535
Other Receivables Due From Unrelated Parties	8	83.589.206	143.382.439
Inventories	9	2.395.191.039	2.338.375.792
Prepayments	10	405.547.519	479.210.026
Current Tax Assets	25	555.911	3.411.108
Other current assets	17	98.687.217	61.637.385
SUB-TOTAL		**6.489.505.187**	**6.202.367.518**
Total current assets		**6.489.505.187**	**6.202.367.518**
NON-CURRENT ASSETS			
Trade Receivables		2.434.803	3.307.932
Trade Receivables Due From Unrelated Parties	7	2.434.803	3.307.932
Other Receivables		193.131	262.388
Other Receivables Due From Unrelated Parties	8	193.131	262.388
Investment property	11	13.415.806	13.415.806
Property, plant and equipment	12	3.660.538.487	3.621.365.733
Right of Use Assets		64.596.837	67.149.604
Intangible assets and goodwill		16.558.716	3.832.900
Other intangible assets	13	16.558.716	3.832.900
Prepayments	10	644.930	13.020
Total non-current assets		**3.758.382.710**	**3.709.347.383**
Total assets		**10.247.887.897**	**9.911.714.901**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	14	1.701.196.216	1.585.343.020
Current Portion of Non-current Borrowings	14	26.577.195	115.643.768
Trade Payables		756.349.414	1.175.246.532
Trade Payables to Related Parties	6,7	273.447.186	49.236.645
Trade Payables to Unrelated Parties	7	482.902.228	1.126.009.887
Employee Benefit Obligations	16	34.663.312	36.155.671
Other Payables		2.354.839	3.935.983
Other Payables to Unrelated Parties	8	2.354.839	3.935.983
Deferred Income Other Than Contract Liabilities	10	197.081.935	41.667.275
Current tax liabilities, current		252.543	0
Current provisions		38.417.076	35.347.386
Current provisions for employee benefits	16	16.570.901	9.818.348
Other current provisions	15	21.846.175	25.529.038
Other Current Liabilities	17	14.362.814	8.560.065
SUB-TOTAL		**2.771.255.344**	**3.001.899.700**
Total current liabilities		**2.771.255.344**	**3.001.899.700**
NON-CURRENT LIABILITIES			
Long Term Borrowings	14	396.243.743	158.644.814
Non-current provisions		59.639.286	69.280.537
Non-current provisions for employee benefits	16	59.639.286	69.280.537
Deferred Tax Liabilities	25	446.877.216	934.957.371
Total non-current liabilities		**902.760.245**	**1.162.882.722**
Total liabilities		**3.674.015.589**	**4.164.782.422**
EQUITY			
Equity attributable to owners of parent		6.571.779.546	5.744.150.823
Issued capital	18	350.000.000	350.000.000
Inflation Adjustments on Capital	18	1.713.333.556	1.713.333.556
Share Premium (Discount)		1.244.538.475	1.244.538.475

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-33.266.303	-34.222.113
Gains (Losses) on Revaluation and Remeasurement		-24.279.487	-24.279.487
Gains (Losses) on Remeasurements of Defined Benefit Plans		-24.279.487	-24.279.487
Exchange Differences on Translation		-8.986.816	-9.942.626
Restricted Reserves Appropriated From Profits		296.821.607	296.717.626
Prior Years' Profits or Losses		2.173.434.560	1.803.602.016
Current Period Net Profit Or Loss		826.917.651	370.181.263
Non-controlling interests		2.092.762	2.781.656
Total equity		**6.573.872.308**	**5.746.932.479**
Total Liabilities and Equity		**10.247.887.897**	**9.911.714.901**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	8.428.940.393	7.531.859.700	2.718.231.222	720.603.759
Cost of sales	19	-6.231.091.382	-5.434.606.598	-2.016.046.102	-99.987.128
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.197.849.011	2.097.253.102	702.185.120	620.616.631
GROSS PROFIT (LOSS)		2.197.849.011	2.097.253.102	702.185.120	620.616.631
General Administrative Expenses	20	-202.658.873	-183.081.250	-63.119.663	-45.428.231
Marketing Expenses	21	-767.956.213	-738.569.508	-307.404.068	-92.765.841
Research and development expense		-951.902	-8.064.780	-101.253	-327.781
Other Income from Operating Activities	22	710.913.228	2.267.012.597	239.723.644	269.178.113
Other Expenses from Operating Activities	22	-289.792.824	-694.779.244	-75.432.548	-23.485.934
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.647.402.427	2.739.770.917	495.851.232	727.786.957
Investment Activity Income	23	31.720.879	19.590.073	24.563.624	6.201.111
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.679.123.306	2.759.360.990	520.414.856	733.988.068
Finance income	24	61.743.847	220.145.180	37.211.943	145.389.645
Finance costs	24	-454.426.289	-703.951.300	-199.654.906	-183.444.408
Gains (losses) on net monetary position		-948.537.001	-1.429.664.953	-462.356.755	-557.312.272
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		337.903.863	845.889.917	-104.384.862	138.621.033
Tax (Expense) Income, Continuing Operations		488.080.156	-251.170.971	228.047.975	-129.634.400
Current Period Tax (Expense) Income	25	0	-28.804.772	0	7.224.843
Deferred Tax (Expense) Income	25	488.080.156	-222.366.199	228.047.975	-136.859.243
PROFIT (LOSS) FROM CONTINUING OPERATIONS		825.984.019	594.718.946	123.663.113	8.986.633
PROFIT (LOSS)		825.984.019	594.718.946	123.663.113	8.986.633
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-933.632	0	232.599	0
Owners of Parent		826.917.651	594.718.946	123.430.514	8.986.633
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		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		955.810	-1.196.318	-101.663	1.166.966
Change in Value of Foreign Currency Basis Spreads		955.810	-1.196.318	-101.663	1.166.966
OTHER COMPREHENSIVE INCOME (LOSS)		**955.810**	**-1.196.318**	**-101.663**	**1.166.966**
TOTAL COMPREHENSIVE INCOME (LOSS)		**826.939.829**	**593.522.628**	**123.561.450**	**10.153.599**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-933.632	0	232.599	0
Owners of Parent		827.873.461	593.522.628	123.328.851	10.153.599

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**1.086.472.386**	**1.189.996.886**
Profit (Loss)		337.903.863	845.889.917
Adjustments to Reconcile Profit (Loss)		**617.169.782**	**436.003.547**
Adjustments for depreciation and amortisation expense	12,13	243.293.922	226.140.028
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.521.321	2.513.077
Adjustments for provisions		52.639.811	66.450.849
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	22.638.824	43.868.858
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		3.055.527	8.062.233
Adjustments for (Reversal of) General Provisions	7	26.945.460	14.519.758
Adjustments for Interest (Income) Expenses		330.768.031	220.742.404
Adjustments for unrealised foreign exchange losses (gains)		955.810	-1.196.318
Adjustments for fair value losses (gains)		-61.914.410	-157.746.808
Adjustments for Fair Value Losses (Gains) of Financial Assets		-61.914.410	-157.746.808
Adjustments Related to Gain and Losses on Net Monetary Position		54.947.939	79.100.315
Changes in Working Capital		**132.940.370**	**-54.776.300**
Adjustments for decrease (increase) in trade accounts receivable	7,8	408.376.000	-15.095.491
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	223.119.904	-282.428.081
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		185.256.096	267.332.590
Adjustments for decrease (increase) in inventories	9	-50.663.182	522.014.596
Decrease (Increase) in Prepaid Expenses	10	228.445.257	51.449.038
Adjustments for increase (decrease) in trade accounts payable		-420.478.262	-709.021.077
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	224.210.541	-75.884.210
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7,8	-644.688.803	-633.136.867
Increase (Decrease) in Employee Benefit Liabilities	16	-1.492.359	2.978.433
Other Adjustments for Other Increase (Decrease) in Working Capital		-31.247.084	92.898.201
Decrease (Increase) in Other Assets Related with Operations	17	-37.049.833	93.768.221
Increase (Decrease) in Other Payables Related with Operations	17	5.802.749	-870.020
Cash Flows from (used in) Operations		**1.088.014.015**	**1.227.117.164**
Payments Related with Provisions for Employee Benefits		-4.649.370	-6.069.075
Income taxes refund (paid)		3.107.741	-31.051.203
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-474.569.310**	**-108.166.936**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-194.551.552	
Purchase of Property, Plant, Equipment and Intangible Assets		-292.639.725	-186.741.728
Interest received		12.621.967	78.574.792
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-18.037.530**	**-899.031.129**
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	1.373.855.584
Proceeds from borrowings		326.299.963	
Proceeds from Loans		326.299.963	
Repayments of borrowings			-1.973.569.517
Loan Repayments			-1.973.569.517
Interest paid	24	-343.389.998	-299.317.196
Other inflows (outflows) of cash		-947.495	0
INFLATION EFFECT		-103.504.545	-108.856.233
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		490.361.001	73.942.588
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		490.361.001	73.942.588

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		140.621.627	412.412.283
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		630.982.628	486.354.871

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	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]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**285.000.000**	**1.649.016.493**	**0**	**-26.243.600**	**-5.836.298**			**203.708.961**	**2.062.954.956**	**-168.889.937**	**3.999.710.575**		**3.999.710.575**
	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									93.008.665	-261.898.602	168.889.937	0		0
	Total Comprehensive Income (Loss)						-1.196.318					594.718.946	593.522.628		593.522.628
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity		65.000.000		1.244.538.475								1.309.538.475		1.309.538.475
	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			64.317.109									64.317.109		64.317.109
	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		**350.000.000**	**1.713.333.602**	**1.244.538.475**	**-26.243.600**	**-7.032.616**			**296.717.626**	**1.801.056.354**	**594.718.946**	**5.967.088.787**		**5.967.088.787**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**350.000.000**	**1.713.333.602**	**1.244.538.475**	**-24.279.487**	**-9.942.626**			**296.717.626**	**1.803.602.016**	**370.181.263**	**5.744.150.823**	**2.781.656**	**5.746.932.479**
	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									103.981	369.832.544	-370.181.263	-244.738	244.738	0
	Total Comprehensive Income (Loss)						955.810					826.917.651	827.873.461	-933.632	826.939.829
	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														

Current Period 01.01.2024 - 30.09.2024	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		**350.000.000**	**1.713.333.602**	**1.244.538.475**	**-24.279.487**	**-8.986.816**			**296.821.607**	**2.173.434.560**	**826.917.651**	**6.571.779.546**	**2.092.762**	**6.573.872.308**