

### 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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	631.930.123	140.621.62
Financial Investments	5	194.561.198	9.64
Trade Receivables		2.678.426.831	3.026.876.9
Trade Receivables Due From Related Parties	6,7	1.362.662.923	1.577.956.4
Trade Receivables Due From Unrelated Parties	7	1.315.763.908	1.448.920.5
Other Receivables		84.605.349	152.224.9
Other Receivables Due From Related Parties	6,8	1.016.143	8.842.5
Other Receivables Due From Unrelated Parties Inventories	8	83.589.206 2.395.191.039	143.382.4 2.338.375.7
Prepayments	9	405.547.519	479.210.0
Current Tax Assets	25	555.911	3.411.10
Other current assets	17	98.687.217	61.637.3
SUB-TOTAL		6.489.505.187	6.202.367.5
Total current assets		6.489.505.187	6.202.367.5
NON-CURRENT ASSETS			
Trade Receivables		2.434.803	3.307.9
Trade Receivables  Trade Receivables Due From Unrelated Parties	7	2.434.803	3.307.9
Other Receivables	,	193.131	262.3
Other Receivables Due From Unrelated Parties	8	193.131	262.3
Investment property	11	13.415.806	13.415.8
Property, plant and equipment	12	3.660.538.487	3.621.365.7
Right of Use Assets		64.596.837	67.149.6
Intangible assets and goodwill		16.558.716	3.832.9
Other intangible assets	13	16.558.716	3.832.9
Prepayments	10	644.930	13.0
Total non-current assets		3.758.382.710	3.709.347.3
Total assets		10.247.887.897	9.911.714.9
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	14	1.701.196.216	1.585.343.0
Current Portion of Non-current Borrowings	14	26.577.195	115.643.7
Trade Payables		756.349.414	1.175.246.5
Trade Payables to Related Parties	6,7	273.447.186	49.236.6
Trade Payables to Unrelated Parties	7	482.902.228	1.126.009.8
Employee Benefit Obligations	16	34.663.312	36.155.6
Other Payables	_	2.354.839	3.935.9
Other Payables to Unrelated Parties	8	2.354.839	3.935.9
Deferred Income Other Than Contract Liabilities	10	197.081.935	41.667.2
Current provisions		252.543	25 247 2
Current provisions  Current provisions for employee benefits	16	38.417.076 16.570.901	35.347.3 9.818.3
Other current provisions	15	21.846.175	25.529.0
Other Current Liabilities	17	14.362.814	8.560.0
SUB-TOTAL	11	2.771.255.344	3.001.899.7
Total current liabilities		2.771.255.344	3.001.899.7
NON-CURRENT LIABILITIES			5.552.5553.1
Long Term Borrowings	14	396.243.743	150 644 0
Non-current provisions	14	59.639.286	158.644.8 69.280.5
Non-current provisions for employee benefits	16	59.639.286	69.280.5
Deferred Tax Liabilities	25	446.877.216	934.957.3
Total non-current liabilities		902.760.245	1.162.882.7
Total liabilities		3.674.015.589	4.164.782.4
EQUITY			
Equity attributable to owners of parent		6.571.779.546	5.744.150.8
, , , , , , , , , , , , , , , , , , , ,			350.000.0
Issued capital	18	350.000.000	330.000.0
Issued capital Inflation Adjustments on Capital	18 18	1.713.333.556	1.713.333.55

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	720.603.75
Cost of sales	19	-6.231.091.382	-5.434.606.598	-2.016.046.102	-99.987.12
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.197.849.011	2.097.253.102	702.185.120	620.616.63
GROSS PROFIT (LOSS)		2.197.849.011	2.097.253.102	702.185.120	620.616.63
General Administrative Expenses	20	-202.658.873	-183.081.250	-63.119.663	-45.428.23
Marketing Expenses	21	-767.956.213	-738.569.508	-307.404.068	-92.765.84
Research and development expense		-951.902	-8.064.780	-101.253	-327.78
Other Income from Operating Activities	22	710.913.228	2.267.012.597	239.723.644	269.178.11
Other Expenses from Operating Activities	22	-289.792.824	-694.779.244	-75.432.548	-23.485.93
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.647.402.427	2.739.770.917	495.851.232	727.786.9
Investment Activity Income	23	31.720.879	19.590.073	24.563.624	6.201.1
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.679.123.306	2.759.360.990	520.414.856	733.988.0
Finance income	24	61.743.847	220.145.180	37.211.943	145.389.6
Finance costs	24	-454.426.289	-703.951.300	-199.654.906	-183.444.4
Gains (losses) on net monetary position		-948.537.001	-1.429.664.953	-462.356.755	-557.312.2
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		337.903.863	845.889.917	-104.384.862	138.621.0
Tax (Expense) Income, Continuing Operations		488.080.156	-251.170.971	228.047.975	-129.634.4
Current Period Tax (Expense) Income	25	0	-28.804.772	0	7.224.8
Deferred Tax (Expense) Income	25	488.080.156	-222.366.199	228.047.975	-136.859.2
PROFIT (LOSS) FROM CONTINUING OPERATIONS		825.984.019	594.718.946	123.663.113	8.986.6
PROFIT (LOSS)		825.984.019	594.718.946	123.663.113	8.986.6
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-933.632	0	232.599	
Owners of Parent		826.917.651	594.718.946	123.430.514	8.986.6
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	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		955.810	-1.196.318	-101.663	1.166.9
Change in Value of Foreign Currency Basis Spreads		955.810	-1.196.318	-101.663	1.166.9
OTHER COMPREHENSIVE INCOME (LOSS)		955.810	-1.196.318	-101.663	1.166.9
TOTAL COMPREHENSIVE INCOME (LOSS)		826.939.829	593.522.628	123.561.450	10.153.5
Total Comprehensive Income Attributable to					
Non-controlling Interests		-933.632	0	232.599	
Owners of Parent		827.873.461	593.522.628	123.328.851	10.153.59



# 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
tatement 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	845.889.91
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

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
Nature of Financial Statements

Consolidated

								Equit	ty						
							Equity attribu	utable to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not	Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earnin	gs	, No	on-controlling interests [member]	
			Issued Capital Inflation Ad	djustments on Capital S	Share premiums or discounts		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits (member)	Prior Years' Profits or Losses	Net Profit or Loss			
	the transport of physical page 15 page 15 physical					Gains (Losses) on Remeasurements of Defined Benefit Plans									
30	tatement 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	3.999.710.
	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		
_	Total Comprehensive Income (Loss)						1 105 210			33.006.003	-201.030.002				F02 F22
	Profit (loss)						-1.196.318					534.118.946	593.522.628		593.522
	Other Comprehensive Income (Loss)														
			65 000 000										1 200 520 :=		1 200
	Issue of equity  Capital Decrease		65.000.000		1.244.538.475	J							1.309.538.475	1.	1.309.53
	Capital Advance														
	Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common														
	Control														
	Advance Dividend Payments														
3	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
	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														
Г	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	5 -26.243.600	-7.032.616			296.717.626	1.801.056.354	594.718.946	5.967.088.787	5,	5.967.088
St	tatement 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	5 -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
	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	
	Total Comprehensive Income (Loss)						955.810					826.917.651	827.873.461	-933.632	826.939
	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														
	Effects of Business Combinations Under Common Control Advance Dividend Payments														

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