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KAMUYU AYDINLATMA PLATFORMU

TUKAŞ GIDA SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 3. 3 Monthly Notification

General Information About Financial Statements

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	517.426.188	262.911.560
Financial Investments		601.002.791	303.796.707
Trade Receivables	6	1.169.689.864	1.292.341.625
Trade Receivables Due From Unrelated Parties		1.169.689.864	1.292.341.625
Other Receivables		237.203.207	129.630.048
Other Receivables Due From Related Parties			89.844.510
Other Receivables Due From Unrelated Parties		237.203.207	39.785.538
Inventories	7	4.104.931.607	3.194.283.571
Prepayments	8	153.373.798	142.390.578
Prepayments to Unrelated Parties		153.373.798	142.390.578
Current Tax Assets		529.046	
Other current assets	12	376.135.973	477.783.671
Other Current Assets Due From Unrelated Parties		376.135.973	477.783.671
SUB-TOTAL		**7.160.292.474**	**5.803.137.760**
Non-current Assets or Disposal Groups Classified as Held for Sale			561.220
Total current assets		**7.160.292.474**	**5.803.698.980**
NON-CURRENT ASSETS			
Investment property		35.731.269	35.731.269
Property, plant and equipment	9	8.586.994.275	7.303.826.805
Other property, plant and equipment		8.586.994.275	7.303.826.805
Right of Use Assets		3.323.913	8.482.554
Intangible assets and goodwill		700.952	732.038
Other intangible assets		700.952	732.038
Prepayments	8	72.109.721	131.452.848
Prepayments to Unrelated Parties		72.109.721	131.452.848
Deferred Tax Asset	18	182.897.245	
Total non-current assets		**8.881.757.375**	**7.480.225.514**
Total assets		**16.042.049.849**	**13.283.924.494**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	1.361.248.754	1.169.275.477
Current Borrowings From Related Parties		1.361.248.754	1.169.275.477
Bank Loans		1.334.571.000	1.116.500.232
Lease Liabilities		26.677.754	52.775.245
Current Portion of Non-current Borrowings	5	481.688.946	212.019.104
Current Portion of Non-current Borrowings from Unrelated Parties		481.688.946	212.019.104
Trade Payables	6	1.855.941.171	1.070.255.778
Trade Payables to Related Parties		952.149	
Trade Payables to Unrelated Parties		1.854.989.022	1.070.255.778
Employee Benefit Obligations		60.551.652	29.161.894
Other Payables		147.369.682	128.246.155
Other Payables to Unrelated Parties		147.369.682	128.246.155
Deferred Income Other Than Contract Liabilities	8	72.695.575	84.238.401
Deferred Income Other Than Contract Liabilities from Unrelated Parties		72.695.575	84.238.401
Current tax liabilities, current	18		18.260.233
Current provisions		25.588.227	21.518.216
Current provisions for employee benefits		3.621.666	4.206.861
Other current provisions		21.966.561	17.311.355
Other Current Liabilities	12	24.784.024	14.003.302
Other Current Liabilities to Unrelated Parties		24.784.024	14.003.302
SUB-TOTAL		**4.029.868.031**	**2.746.978.560**
Total current liabilities		**4.029.868.031**	**2.746.978.560**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	1.446.258.884	245.701.632
Long Term Borrowings From Related Parties		1.146.258.884	245.701.632

Bank Loans		1.146.258.884	239.436.565
Lease Liabilities			6.265.067
Long Term Borrowings From Unrelated Parties		300.000.000	
Issued Debt Instruments		300.000.000	
Non-current provisions		40.750.555	26.953.442
Non-current provisions for employee benefits		40.750.555	26.953.442
Deferred Tax Liabilities	18		155.856.192
Total non-current liabilities		**1.487.009.439**	**428.511.266**
Total liabilities		**5.516.877.470**	**3.175.489.826**
EQUITY			
Equity attributable to owners of parent		10.525.172.379	10.108.434.668
Issued capital	13	1.472.310.000	1.472.310.000
Inflation Adjustments on Capital		4.676.772.179	4.676.772.179
Share Premium (Discount)		2.477.771	2.477.771
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.145.210.692	2.158.681.029
Gains (Losses) on Revaluation and Remeasurement		2.145.210.692	2.158.681.029
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.165.033.754	2.165.033.754
Gains (Losses) on Remeasurements of Defined Benefit Plans		-19.823.062	-6.352.725
Restricted Reserves Appropriated From Profits		167.926.181	167.926.181
Prior Years' Profits or Losses		1.630.267.509	53.677.752
Current Period Net Profit Or Loss		430.208.047	1.576.589.756
Total equity		**10.525.172.379**	**10.108.434.668**
Total Liabilities and Equity		**16.042.049.849**	**13.283.924.494**

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	14	4.577.168.033	6.553.984.923	1.676.858.859	2.840.901.054
Cost of sales	14	-3.597.846.162	-4.659.457.751	-1.426.245.251	-1.977.468.835
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		979.321.871	1.894.527.172	250.613.608	863.432.219
GROSS PROFIT (LOSS)		979.321.871	1.894.527.172	250.613.608	863.432.219
General Administrative Expenses		-89.306.015	-96.886.185	-31.031.276	-37.146.179
Marketing Expenses		-123.182.263	-261.258.497	-50.324.786	-113.935.255
Research and development expense		-17.740.316	-13.325.342	-8.057.295	-7.729.991
Other Income from Operating Activities	16	110.003.358	359.468.628	46.625.974	94.170.378
Other Expenses from Operating Activities	16	-412.758.849	-391.916.566	-85.048.853	-48.536.851
PROFIT (LOSS) FROM OPERATING ACTIVITIES		446.337.786	1.490.609.210	122.777.372	750.254.321
Investment Activity Income	17	186.922.780	350.189.557	25.441.836	131.390.570
Investment Activity Expenses		-39.430.000		-39.430.000	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-9.209.289	-7.693.750	-1.130.352	-3.828.454
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		584.621.277	1.833.105.017	107.658.856	877.816.437
Finance income	15	55.320.429	163.102.204	48.374.807	46.833.542
Finance costs	15	-542.906.067	-321.212.328	-222.736.796	-88.147.856
Gains (losses) on net monetary position		41.542.689	-786.566.454	343.968.457	-135.698.903
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		138.578.328	888.428.439	277.265.324	700.803.220
Tax (Expense) Income, Continuing Operations	18	291.629.719	-206.080.071	-83.802.549	-269.557.516
Current Period Tax (Expense) Income		-2.186.146	-37.247.608	22.221.538	-16.243.066
Deferred Tax (Expense) Income		293.815.865	-168.832.463	-106.024.087	-253.314.450
PROFIT (LOSS) FROM CONTINUING OPERATIONS		430.208.047	682.348.368	193.462.775	431.245.704
PROFIT (LOSS)		430.208.047	682.348.368	193.462.775	431.245.704
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		430.208.047	682.348.368	193.462.775	431.245.704
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	13	-13.470.337	-9.854.299	-2.300.512	-7.990.938
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.269.663	-12.870.666	-2.949.375	-10.244.792
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.799.326	3.016.367	648.863	2.253.854
Taxes Relating to Remeasurements of Defined Benefit Plans		3.799.326	3.016.367	648.863	2.253.854
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-13.470.337**	**-9.854.299**	**-2.300.512**	**-7.990.938**
TOTAL COMPREHENSIVE INCOME (LOSS)		**416.737.710**	**672.494.069**	**191.162.263**	**423.254.766**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		416.737.710	672.494.069	191.162.263	423.254.766

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		**-754.115.447**	**2.252.633.504**
Profit (Loss)		430.208.047	682.348.368
Profit (Loss) from Continuing Operations		430.208.047	682.348.368
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**-954.935.690**	**-360.184.086**
Adjustments for depreciation and amortisation expense		270.347.385	205.346.870
Adjustments for Impairment Loss (Reversal of Impairment Loss)		8.314.110	5.060.094
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		8.304.968	5.097.572
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		9.142	-37.478
Adjustments for provisions		9.900.626	5.005.186
Adjustments for (Reversal of) Provisions Related with Employee Benefits		7.160.327	289.982
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		1.685.298	0
Adjustments for (Reversal of) Free Provisions for Probable Risks		1.055.001	4.715.204
Adjustments for Interest (Income) Expenses		-460.765.301	243.703.017
Adjustments for Interest Income		-2.152.505	-51.818.117
Adjustments for interest expense		-458.612.796	295.521.134
Adjustments for Tax (Income) Expenses		-291.629.719	206.080.071
Adjustments for losses (gains) on disposal of non-current assets		-30.297.316	-52.654.716
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-30.297.316	-27.967.969
Adjustments for Losses (Gains) Arised From Sale of Investment Property		0	-24.686.747
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners		561.220	0
Adjustments Related to Gain and Losses on Net Monetary Position		-461.366.695	-972.724.608
Changes in Working Capital		**-204.308.670**	**1.953.103.008**
Decrease (Increase) in Financial Investments		-297.206.084	-75.955.380
Adjustments for decrease (increase) in trade accounts receivable		125.327.368	402.353.284
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		125.327.368	402.353.284
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-107.573.159	439.278.859
Decrease (Increase) in Other Related Party Receivables Related with Operations		89.844.510	320.206.065
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-197.417.669	119.072.794
Adjustments for decrease (increase) in inventories		-910.300.974	-305.506.412
Decrease (Increase) in Prepaid Expenses		48.429.973	396.072.182
Adjustments for increase (decrease) in trade accounts payable		785.685.393	1.059.489.880
Increase (Decrease) in Trade Accounts Payables to Related Parties		952.149	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		784.733.244	1.059.489.880
Increase (Decrease) in Employee Benefit Liabilities		31.389.758	43.780.883
Adjustments for increase (decrease) in other operating payables		19.123.527	96.778.351
Increase (Decrease) in Other Operating Payables to Related Parties		0	-14.339
Increase (Decrease) in Other Operating Payables to Unrelated Parties		19.123.527	96.792.690
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-18.873.630	-127.174.061
Other Adjustments for Other Increase (Decrease) in Working Capital		119.689.158	23.985.422
Decrease (Increase) in Other Assets Related with Operations		101.577.632	3.931.602

Increase (Decrease) in Other Payables Related with Operations			18.111.526	20.053.820
Cash Flows from (used in) Operations			**-729.036.313**	**2.275.267.290**
Payments Related with Provisions for Employee Benefits			-4.103.709	-5.845.280
Income taxes refund (paid)			-20.975.425	-16.788.506
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			**-1.518.860.601**	**-1.119.232.049**
Proceeds from sales of property, plant, equipment and intangible assets			42.639.504	53.072.147
Purchase of Property, Plant, Equipment and Intangible Assets			-1.563.652.610	-1.387.255.926
Cash Inflows from Sale of Investment Property			0	163.133.613
Interest received			2.152.505	51.818.117
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			**2.527.490.676**	**-907.576.098**
Proceeds from borrowings			3.484.233.217	972.860.812
Proceeds from Loans			3.484.233.217	972.860.812
Repayments of borrowings			-1.385.978.073	-1.592.086.130
Loan Repayments			-1.385.978.073	-1.592.086.130
Interest paid			458.612.796	-295.521.134
Other inflows (outflows) of cash			-29.377.264	7.170.354
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			254.514.628	225.825.357
Net increase (decrease) in cash and cash equivalents			254.514.628	225.825.357
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			**262.911.560**	**195.707.435**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			**517.426.188**	**421.532.792**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

			Equity												
			Equity attributable to owners of parent [member]												
		Footnote Reference	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		Equity attributable to owners of parent [member]	Non-controlling interests [member]	
						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 - 30.09.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**490.770.000**	**3.751.042.336**			**-421.812**			**34.521.516**	**-436.822.586**	**2.531.174.848**	**6.372.742.073**		**6.372.742.073**
	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		981.540.000	925.729.842						133.502.531	490.402.475	-2.531.174.848			
	Total Comprehensive Income (Loss)						-9.854.299					682.348.368	672.494.069		672.494.069
	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		**1.472.310.000**	**4.676.772.178**	**2.477.771**		**-10.276.111**			**168.024.047**	**53.579.889**	**682.348.368**	**7.045.236.142**		**7.045.236.142**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**1.472.310.000**	**4.676.772.179**	**2.477.771**	**2.165.033.754**	**-6.352.725**			**167.926.181**	**53.677.753**	**1.576.589.756**	**10.108.434.669**		**10.108.434.669**
	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										1.576.589.756	-1.576.589.756			
	Total Comprehensive Income (Loss)						-13.470.337					430.208.047	416.737.710		416.737.710
	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		1.472.310.000	4.676.772.179	2.477.771	2.165.033.754	-19.823.062			167.926.181	1.630.267.509	430.208.047	10.525.172.379		10.525.172.379