

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
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	517.426.188	262.911.
Financial Investments		601.002.791	303.796.
Trade Receivables	6	1.169.689.864	1.292.341.
Trade Receivables Due From Unrelated Parties		1.169.689.864	1.292.341
Other Receivables		237.203.207	129.630
Other Receivables Due From Related Parties			89.844
Other Receivables Due From Unrelated Parties		237.203.207	39.785
Inventories	7	4.104.931.607	3.194.283
Prepayments	8	153.373.798	142.390
Prepayments to Unrelated Parties		153.373.798	142.390
Current Tax Assets	12	529.046	477 700
Other current assets Other Current Assets Due From Unrelated Parties	12	376.135.973	477.783 477.783
SUB-TOTAL		376.135.973	
		7.160.292.474	5.803.137
Non-current Assets or Disposal Groups Classified as Held for Sale			563
Total current assets		7.160.292.474	5.803.698
NON-CURRENT ASSETS			
Investment property		35.731.269	35.731
Property, plant and equipment	9	8.586.994.275	7.303.826
Other property, plant and equipment		8.586.994.275	7.303.826
Right of Use Assets		3.323.913	8.482
Intangible assets and goodwill		700.952	732
Other intangible assets		700.952	732
Prepayments	8	72.109.721	131.452
Prepayments to Unrelated Parties		72.109.721	131.452
Deferred Tax Asset	18	182.897.245	
Total non-current assets		8.881.757.375	7.480.225
Total assets		16.042.049.849	13.283.924
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	1.361.248.754	1.169.275
Current Borrowings From Related Parties		1.361.248.754	1.169.275
Bank Loans		1.334.571.000	1.116.500
Lease Liabilities		26.677.754	52.775
Current Portion of Non-current Borrowings	5	481.688.946	212.019
Current Portion of Non-current Borrowings from Unrelated Parties		481.688.946	212.019
Trade Payables	6	1.855.941.171	1.070.25
Trade Payables to Related Parties		952.149	
Trade Payables to Unrelated Parties		1.854.989.022	1.070.255
Employee Benefit Obligations		60.551.652	29.163
Other Payables		147.369.682	128.246
Other Payables to Unrelated Parties		147.369.682	128.246
Deferred Income Other Than Contract Liabilities	8	72.695.575	84.238
Deferred Income Other Than Contract Liabilities from Unrelated Parties		72.695.575	84.238
Current tax liabilities, current	18		18.260
Current provisions		25.588.227	21.518
Current provisions for employee benefits		3.621.666	4.206
Other current provisions		21.966.561	17.31
Other Current Liabilities	12	24.784.024	14.003
Other Correct Liebilities to Harelated Darties		24.784.024	14.003
Other Current Liabilities to Unrelated Parties		4.029.868.031	2.746.978
SUB-TOTAL			
		4.029.868.031	2.746.978
SUB-TOTAL		4.029.868.031	2.746.978
SUB-TOTAL Total current liabilities	5	4.029.868.031 1.446.258.884	2.746.97 8 245.701

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	2.840.901.0
Cost of sales	14	-3.597.846.162	-4.659.457.751	-1.426.245.251	-1.977.468.8
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		979.321.871	1.894.527.172	250.613.608	863.432.2
GROSS PROFIT (LOSS)		979.321.871	1.894.527.172	250.613.608	863.432.2
General Administrative Expenses		-89.306.015	-96.886.185	-31.031.276	-37.146.
Marketing Expenses		-123.182.263	-261.258.497	-50.324.786	-113.935.2
Research and development expense		-17.740.316	-13.325.342	-8.057.295	-7.729.
Other Income from Operating Activities	16	110.003.358	359.468.628	46.625.974	94.170.
Other Expenses from Operating Activities	16	-412.758.849	-391.916.566	-85.048.853	-48.536.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		446.337.786	1.490.609.210	122.777.372	750.254.
Investment Activity Income	17	186.922.780	350.189.557	25.441.836	131.390.
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
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		584.621.277	1.833.105.017	107.658.856	877.816
Finance income	15	55.320.429	163.102.204	48.374.807	46.833
Finance costs	15	-542.906.067	-321.212.328	-222.736.796	-88.147
Gains (losses) on net monetary position PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE		41.542.689 138.578.328	-786.566.454 888.428.439	343.968.457 277.265.324	-135.698 700.803
TAX					
Tax (Expense) Income, Continuing Operations	18	291.629.719	-206.080.071	-83.802.549	-269.557
Current Period Tax (Expense) Income		-2.186.146	-37.247.608	22.221.538	-16.243
Deferred Tax (Expense) Income		293.815.865	-168.832.463	-106.024.087	-253.314
PROFIT (LOSS) FROM CONTINUING OPERATIONS		430.208.047	682.348.368	193.462.775	431.245
PROFIT (LOSS)		430.208.047	682.348.368	193.462.775	431.245
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		430.208.047	682.348.368	193.462.775	431.245
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
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.269.663	-12.870.666	-2.949.375	-10.244
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
Taxes Relating to Remeasurements of Defined Benefit Plans		3.799.326	3.016.367	648.863	2.253
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-13.470.337	-9.854.299	-2.300.512	-7.990
TOTAL COMPREHENSIVE INCOME (LOSS)		416.737.710	672.494.069	191.162.263	423.254
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		416.737.710	672.494.069	191.162.263	423.254



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	C
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	C
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	C
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	(
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		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

Nature of Financial Statements

Consolidated

	Equity											
	Equity attributable to owners of parent [member]											
	Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Ir	ncome That Will Be Reclassified In Profit Or Loss		Retained Earnii	ngs		
		Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]				Non-controlling interests [member]
					Increases (Decreases) on Revaluation of Property, Plant and Equipment Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
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												
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]									23.010.000			
Statement of changes in equity [line items]												
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	E2 F77 7F0	1.576.589.756	10.108 434 660	10.108.434.669
Adjustments Related to Accounting Policy Changes		1	4.010.112.119	2.411.111	-0.332.(25			101.320,181	33.011.133	LIU I 0.303. I 30	20.200.704.003	10.100.434.009
Adjustments Related to Required Changes in												
Accounting Policies Adjustments Related to Voluntary Changes in												
Accounting Policies Adjustments Related to Errors												
Other Restatements												
Other Restatements Restated Balances												
restated batances Transfers									1 576 500 777	1 576 500 756		
Total Comprehensive Income (Loss)									1.576.589.756	-1.576.589.756	A16.727.710	110 707
rotal Comprenensive income (Loss) Profit (loss)					-13.470.337					430.208.047	416.737.710	416.737.710
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 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 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

2.165.033.754

4.676.772.179

167.926.181 1.630.267.509 430.208.047 10.525.172.379

10.525.172.379

Increase (decrease) through other changes, equity

Equity at end of period