

KAMUYU AYDINLATMA PLATFORMU

DARDANEL ÖNENTAŞ GIDA 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
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	225.930.880	140.568.3
Financial Investments		184.355	
Other Financial Investments		184.355	
Trade Receivables	7	753.250.583	544.032.8
Trade Receivables Due From Unrelated Parties	7	753.250.583	544.032.8
Other Receivables		604.334.133	630.491.0
Other Receivables Due From Related Parties	8	488.277.531	540.440.1
Other Receivables Due From Unrelated Parties	8	116.056.602	90.050.9
Inventories	9	1.131.293.590	1.138.031.7
Prepayments	10	485.650.152	416.089.6
Prepayments to Related Parties	6	306.598.527	164.653.0
Prepayments to Unrelated Parties	10	179.051.625	251.436.6
Current Tax Assets		2.820.718	3.832.2
Other current assets	19	27.176.154	45.102.0
Other Current Assets Due From Unrelated Parties	19	27.176.154	45.102.0
SUB-TOTAL		3.230.640.565	2.918.147.8
Total current assets		3.230.640.565	2.918.147.8
NON-CURRENT ASSETS			
Property, plant and equipment	11	5.681.014.674	5.797.470.2
Right of Use Assets	13	37.262.379	38.611.6
Intangible assets and goodwill	12	337.350.206	382.647.0
Other intangible assets		337.350.206	382.647.
Deferred Tax Asset	30	292.209.993	155.755.
Other Non-current Assets	19	2.705.400	3.104.9
Other Non-Current Assets Due From Unrelated Parties	19	2.705.400	3.104.9
Total non-current assets		6.350.542.652	6.377.589.1
Total assets		9.581.183.217	9.295.736.9
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	3.290.330.778	2.884.335.4
Current Borrowings From Unrelated Parties	5	3.290.330.778	2.884.335.4
Current Portion of Non-current Borrowings	5	98.620.345	98.046.9
Current Portion of Non-current Borrowings from Unrelated Parties	5	98.620.345	98.046.9
Trade Payables		882.192.397	800.130.
Trade Payables to Related Parties	6	36.663.640	8.090.9
Trade Payables to Unrelated Parties	7	845.528.757	792.039.3
Employee Benefit Obligations	17	57.744.337	49.677.0
Other Payables	8	17.738.795	33.328.
Other Payables to Related Parties	8	17.738.795	33.328.8
Deferred Income Other Than Contract Liabilities	10	83.795.161	38.224.9
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	83.795.161	38.224.9
			19.530.
Current provisions	17	29.643.731	13.330.3
Current provisions Current provisions for employee benefits	17	29.643.731 29.643.731	
•	17 19		19.530.9
Current provisions for employee benefits		29.643.731	19.530.9 8.210.2
Current provisions for employee benefits Other Current Liabilities		29.643.731 13.095.083	19.530.9 8.210.2 3.931.484. 7
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL		29.643.731 13.095.083 4.473.160.627	19.530.9 8.210.2 3.931.484.
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities		29.643.731 13.095.083 4.473.160.627	19.530. 8.210. 3.931.484. 3.931.484.
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	19	29.643.731 13.095.083 4.473.160.627 4.473.160.627	19.530. 8.210. 3.931.484. 3.931.484. 31.786.
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings	19	29.643.731 13.095.083 4.473.160.627 4.473.160.627	19.530. 8.210. 3.931.484. 3.931.484. 31.786.
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties	19 5 5	29.643.731 13.095.083 4.473.160.627 4.473.160.627 18.410.341 18.410.341	19.530.9 8.210.2 3.931.484. 3.931.484. 31.786. 31.786. 86.361
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Non-current provisions	19 5 5 17	29.643.731 13.095.083 4.473.160.627 4.473.160.627 18.410.341 18.410.341 97.353.402	19.530.9 8.210.2 3.931.484.7 3.931.484.7 31.786.7 86.361.1 86.361.1
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Non-current provisions Non-current provisions for employee benefits	19 5 5 17 17	29.643.731 13.095.083 4.473.160.627 4.473.160.627 18.410.341 18.410.341 97.353.402 97.353.402	19.530.9 19.530.9 8.210.2 3.931.484.7 31.786.7 31.786.7 86.361.1 86.361.1 125.235.6 243.383.5
Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities	19 5 5 17 17	29.643.731 13.095.083 4.473.160.627 4.473.160.627 18.410.341 18.410.341 97.353.402 97.353.402 235.882.423	19.530.9 8.210.2 3.931.484.7 3.931.484.7 31.786.7 31.786.7 86.361.1 86.361.1

Total Liabilities and Equity		9.581.183.217	9.295.736.97
Total equity		4.756.376.424	5.120.868.74
Current Period Net Profit Or Loss	20	-358.434.282	-82.732.89
Prior Years' Profits or Losses	20	65.283.655	148.016.54
Legal Reserves	20	64.775.245	64.775.2
Restricted Reserves Appropriated From Profits	20	64.775.245	64.775.2
Exchange Differences on Translation	20	260.301.705	240.164.3
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	20	260.301.705	240.164.3
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	1.406.329.933	1.432.525.3
Gains (Losses) on Revaluation and Remeasurement	20	1.406.329.933	1.432.525.3
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	1.406.329.933	1.432.525.3
Share Premium (Discount)	20	69.005.373	69.005.3
Inflation Adjustments on Capital	20	2.663.015.512	2.663.015.5
Issued capital	20	586.099.283	586.099.2
Equity attributable to owners of parent		4.756.376.424	5.120.868.7



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	21	7.787.018.216	6.642.452.593	2.507.763.352	2.182.526.97
Cost of sales	22	-5.219.962.460	-4.670.758.753	-1.516.316.788	-1.422.371.03
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.567.055.756	1.971.693.840	991.446.564	760.155.94
GROSS PROFIT (LOSS)		2.567.055.756	1.971.693.840	991.446.564	760.155.94
General Administrative Expenses	23	-394.040.214	-286.633.996	-106.570.152	-86.502.87
Marketing Expenses	23	-1.426.613.359	-936.531.537	-537.487.865	-276.270.12
Research and development expense	23	-29.025.378	-20.371.641	-10.411.717	-5.135.12
Other Income from Operating Activities	24	621.015.015	762.143.271	237.405.531	337.343.48
Other Expenses from Operating Activities	24	-512.067.430	-559.722.846	-189.328.009	-308.962.51
PROFIT (LOSS) FROM OPERATING ACTIVITIES		826.324.390	930.577.091	385.054.352	420.628.78
Investment Activity Income	25	1.111.978	8.911.680	766.465	7.10
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		827.436.368	939.488.771	385.820.817	420.635.89
Finance costs	28	-1.035.892.833	-859.339.462	-403.401.518	-74.225.08
Gains (losses) on net monetary position		-167.054.031	-334.508.619	-47.890.770	-242.371.31
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-375.510.496	-254.359.310	-65.471.471	104.039.49
Tax (Expense) Income, Continuing Operations		17.076.214	-334.595.183	-106.952.296	49.038.54
Current Period Tax (Expense) Income		0	0	0	7.307.08
Deferred Tax (Expense) Income	28	17.076.214	-334.595.183	-106.952.296	41.731.46
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-358.434.282	-588.954.493	-172.423.767	153.078.03
PROFIT (LOSS)		-358.434.282	-588.954.493	-172.423.767	153.078.03
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-358.434.282	-588.954.493	-172.423.767	153.078.03
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		-26.195.388	-16.055.642	0	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-34.927.184	-20.069.553	0	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		8.731.796	4.013.911	0	
Deferred Tax (Expense) Income		8.731.796	4.013.911	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		20.137.347	87.724.320	-452.893.170	-147.876.16
Exchange Differences on Translation of Foreing Operations		20.137.347	87.724.320	-452.893.170	-147.876.16
Reclassification adjustments on exchange differences on translation of Foreign Operations		20.137.347	87.724.320	-452.893.170	-147.876.16
OTHER COMPREHENSIVE INCOME (LOSS)		-6.058.041	71.668.678	-452.893.170	-147.876.16
TOTAL COMPREHENSIVE INCOME (LOSS)		-364.492.323	-517.285.815	-625.316.937	5.201.87
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
		-364.492.323	-517.285.815	-625.316.937	5.201.878



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-42.337.666	-168.780.83
Profit (Loss)		-358.434.282	-588.954.49
Profit (Loss) from Continuing Operations		-358.434.282	-588.954.49
Adjustments to Reconcile Profit (Loss)		423.819.379	643.201.28
Adjustments for depreciation and amortisation expense	11,12,13	199.510.954	146.480.42
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.200.614	-176.03
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-6.200.614	-176.03
Adjustments for provisions		31.191.849	33.742.76
Adjustments for (Reversal of) Provisions Related with Employee Benefits		31.191.849	33.742.76
Adjustments for Interest (Income) Expenses		672.427.836	332.344.70
Adjustments for unrealised foreign exchange losses (gains)		364.390.066	229.281.90
Adjustments for fair value losses (gains)		-819.312.520	-424.155.9
Other Adjustments for Fair Value Losses (Gains)	21	-819.312.520	-424.155.97
Adjustments for Tax (Income) Expenses	31	-17.076.214	334.595.18
Adjustments for losses (gains) on disposal of non-current assets		-1.111.978	-3.283.22
Other adjustments to reconcile profit (loss)		0	-5.628.45
Changes in Working Capital Adjustments for decrease (increase) in trade accounts		-96.362.780 -203.017.111	- 213.935.7 3 -231.571.67
receivable Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-203.017.111	-231.571.67
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		44.482.333	84.133.78
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		44.482.333	84.133.78
Adjustments for decrease (increase) in inventories		6.738.167	-141.935.54
Decrease (Increase) in Prepaid Expenses		-69.560.523	-224.468.45
Adjustments for increase (decrease) in trade accounts payable		82.062.099	335.283.07
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		82.062.099	335.283.07
Increase (Decrease) in Employee Benefit Liabilities		8.067.262	25.469.36
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		45.570.212	-38.968.83
Other Adjustments for Other Increase (Decrease) in Working Capital		-10.705.219	-21.877.45
Increase (Decrease) in Other Payables Related with Operations		-10.705.219	-21.877.45
Cash Flows from (used in) Operations		-30.977.683	-159.688.94
Payments Related with Provisions for Employee Benefits Other inflows (outflows) of cash		-11.359.983 0	-9.109.73 17.84
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-386.060.116	-327.472.30
Proceeds from sales of property, plant, equipment and intangible assets		23.959.423	3.707.73
Proceeds from sales of property, plant and equipment		23.959.423	3.707.7
Purchase of Property, Plant, Equipment and Intangible Assets		-410.019.539	-331.180.0
Purchase of property, plant and equipment		-410.019.539	-331.180.04
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		550.713.928	708.142.70
Proceeds from borrowings		2.567.743.625	2.540.036.64
Proceeds from Loans		2.567.743.625	2.540.036.64
Repayments of borrowings		-2.017.029.697	-1.831.893.94
Loan Repayments NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-2.017.029.697	-1.831.893.94
BEFORE EFFECT OF EXCHANGE RATE CHANGES		122.316.146	211.889.5
Effect of exchange rate changes on cash and cash equivalents		-36.953.580	-19.490.06
Net increase (decrease) in cash and cash equivalents CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE		85.362.566 140.568.314	192.399.49 35.225.5 5
PERIOD		110.000.014	33.223.33



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

								Equi	ity						
							Equity attrib	butable to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehen	ssive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive	Income That Will Be Reclassified In Profit Or Loss		Retained Earnings			
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Rem	neasurement [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	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses Net Profi	t or Loss		
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		586.099.283	2.663.015.512	69.005.373	1.059.028.265	-21.549.207	38.839.412			64.775.245	-212.530.921 36	0.180.474 4	.606.863.436	4.606.863.436
	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											360.180.474 -36	0.180.474	0	0
	Total Comprehensive Income (Loss)														
	Profit (loss)											-58		-588.954.493	-588.954.493
	Other Comprehensive Income (Loss)						-16.055.642	87.724.320						71.668.678	71.668.678
	Issue of equity Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
Previous Period 1.2023 - 30.09.2023	Dividends Paid														
1.2023 30.03.2023	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		586.099.283	2.663.015.512	: 69.005.373	1.059.028.265	-37.604.849	126.563.732			64.775.245	147.649.553 -58	8.954.493 4.	.089.577.621	4.089.577.621
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		586.099.283	2.663.015.512	69.005.373	1.481.094.899	-48.569.578	240.164.358			64.775.245	148.016.546 -8	2.732.891 4	.701.329.934	4.701.329.934
	Adjustments Related to Accounting Policy Changes														
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in														
	Adjustments related to voluntary Changes in Accounting Policies Adjustments Related to Errors														
	Adjustments Related to Errors Other Restatements														
	Restated Balances														
	Transfers											-82.732.891 8	2.732.891	0	0
	Total Comprehensive Income (Loss)														
	Profit (loss)											-35	8.434.282	-358.434.282	-358.434.282
	Other Comprehensive Income (Loss)						-26.195.388	20.137.347						-6.058.041	-6.058.041
	Issue of equity Capital Decrease														
	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 1.01.2024 - 30.09.2

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-Itiancial 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	586.099.283	2.663.015.512	69.005.373	1.481.094.89	9	-74.764.966	260.301.705	64.775.245	65.283.655 -358.434.282	4.756.376.424	4.756.376.424