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KAMUYU AYDINLATMA PLATFORMU

ALTINKILIÇ GIDA VE SÜT SANAYİ TİCARET 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	5	1.437.514	42.274.025
Trade Receivables		516.420.154	402.844.014
Trade Receivables Due From Unrelated Parties	7	516.420.154	402.844.014
Other Receivables		21.810.639	25.051.413
Other Receivables Due From Related Parties	4	21.448.681	12.056.505
Other Receivables Due From Unrelated Parties		361.958	12.994.908
Inventories	8	920.114.879	783.050.355
Prepayments		202.719.772	136.010.963
Prepayments to Unrelated Parties	9	202.719.772	136.010.963
Current Tax Assets	20	18.724.097	57.966.537
Other current assets		128.074.532	36.675.131
Other Current Assets Due From Unrelated Parties		128.074.532	36.675.131
SUB-TOTAL		**1.809.301.587**	**1.483.872.438**
Total current assets		**1.809.301.587**	**1.483.872.438**
NON-CURRENT ASSETS			
Investment property	10	11.523.076	11.523.076
Property, plant and equipment	11	1.082.620.242	877.914.630
Land and Premises		157.575.985	157.575.985
Buildings		321.399.903	325.466.822
Machinery And Equipments		290.543.689	309.842.810
Vehicles		89.705.589	66.704.807
Fixtures and fittings		5.711.246	5.099.084
Leasehold Improvements		464.921	741.305
Construction in Progress		200.797.887	7.789.842
Operational Lease Assets		16.421.022	4.693.975
Prepayments		202.913.339	149.155.825
Prepayments to Unrelated Parties	9	202.913.339	149.155.825
Deferred Tax Asset	20	83.538.924	87.299.443
Other Non-current Assets		71.267.444	50.094.580
Other Non-Current Assets Due From Unrelated Parties		71.267.444	50.094.580
Total non-current assets		**1.451.863.025**	**1.175.987.554**
Total assets		**3.261.164.612**	**2.659.859.992**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		374.251.602	485.236.734
Current Borrowings From Related Parties		374.251.602	485.236.734
Bank Loans		374.251.602	485.236.734
Current Portion of Non-current Borrowings		216.307.110	193.908.595
Trade Payables		708.424.666	745.412.064
Trade Payables to Unrelated Parties		708.424.666	745.412.064
Employee Benefit Obligations		14.832.085	12.334.523
Other Payables		16.011.169	12.537.475
Other Payables to Related Parties		6.849.576	10.185.480
Other Payables to Unrelated Parties		9.161.593	2.351.995
Deferred Income Other Than Contract Liabilities		50.821.110	41.242.020
Deferred Income Other Than Contract Liabilities from Unrelated Parties		50.821.110	41.242.020
Current tax liabilities, current		26.814.582	58.009.674
Current provisions		939.159	857.347
Other current provisions		939.159	857.347
SUB-TOTAL		**1.408.401.483**	**1.549.538.432**
Total current liabilities		**1.408.401.483**	**1.549.538.432**
NON-CURRENT LIABILITIES			
Long Term Borrowings		9.288.991	26.062.296
Long Term Borrowings From Related Parties		9.288.991	26.062.296
Bank Loans	6	9.288.991	26.062.296
Employee Benefit Obligations	13	27.045.363	24.487.125
Deferred Tax Liabilities	24	169.414.071	160.196.453

Total non-current liabilities		**205.748.425**	**210.745.874**
Total liabilities		**1.614.149.908**	**1.760.284.306**
EQUITY			
Equity attributable to owners of parent		1.647.014.704	899.575.686
Issued capital	15	112.000.000	78.115.000
Inflation Adjustments on Capital	15	197.342.552	194.320.167
Share Premium (Discount)		762.244.740	
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		447.491.174	449.143.907
Restricted Reserves Appropriated From Profits		3.542.160	3.542.160
Prior Years' Profits or Losses		174.211.764	99.262.120
Current Period Net Profit Or Loss		-49.817.686	75.192.332
Total equity		**1.647.014.704**	**899.575.686**
Total Liabilities and Equity		**3.261.164.612**	**2.659.859.992**

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	16	2.341.629.962	1.976.925.153	650.168.033	794.651.735
Cost of sales	16	-1.592.002.752	-1.446.517.914	-463.293.654	-677.225.093
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		749.627.210	530.407.239	186.874.379	117.426.642
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		749.627.210	530.407.239	186.874.379	117.426.642
General Administrative Expenses	14-17	-39.509.742	-41.792.019	-13.623.061	-22.559.121
Marketing Expenses	14-17	-342.107.070	-270.213.688	-101.332.164	-108.766.411
Other Income from Operating Activities		3.405.004	5.154.547	1.780.563	1.596.519
Other Expenses from Operating Activities		-1.842.110	-231.657	-264.497	22.359
PROFIT (LOSS) FROM OPERATING ACTIVITIES		369.573.292	223.324.422	73.435.220	-12.280.012
Investment Activity Income		12.440.236	1.210.463	12.440.236	
Investment Activity Expenses	18	-87.237	-7.356	-6.955	-5.440
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		381.926.291	224.527.529	85.868.501	-12.285.452
Finance income		23.302.213		17.516.658	
Finance costs		-494.555.889	-296.860.101	-146.180.853	-102.160.850
Gains (losses) on net monetary position		79.853.329	194.839.137	-74.280.022	128.465.971
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-9.474.056	122.506.565	-117.075.716	14.019.669
Tax (Expense) Income, Continuing Operations		-40.343.630	-32.385.199	-957.758	11.094.022
Current Period Tax (Expense) Income	20	-26.814.582	-50.380.304	-1.666.316	-13.889.770
Deferred Tax (Expense) Income	20	-13.529.048	17.995.105	708.558	24.983.792
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-49.817.686	90.121.366	-118.033.474	25.113.691
PROFIT (LOSS)		-49.817.686	90.121.366	-118.033.474	25.113.691
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent		-49.817.686	90.121.366	-118.033.474	25.113.691
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		-1.652.733	93.022.486	-323.824	140.096
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.652.733	93.022.486	-323.824	140.096
Deferred Tax (Expense) Income	20	550.911	-31.007.495	107.942	-46.697
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment			129.800.516		
Taxes Relating to Remeasurements of Defined Benefit Plans		-2.203.644	-5.770.535	-431.766	186.793
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.652.733**	**93.022.486**	**-323.824**	**140.096**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-51.470.419**	**183.143.852**	**-118.357.298**	**25.253.787**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-51.470.419	183.143.852	-118.357.298	25.253.787

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		**-463.692.468**	**-225.888.602**
Profit (Loss)		-49.817.686	90.121.366
Profit (Loss) from Continuing Operations		-49.817.686	90.121.366
Adjustments to Reconcile Profit (Loss)		**93.174.545**	**73.699.946**
Adjustments for depreciation and amortisation expense		46.225.490	37.067.666
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-474.499	4.459.929
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-474.499	5.670.393
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			-1.210.464
Adjustments for provisions		10.910.770	7.854.537
Adjustments for (Reversal of) Provisions Related with Employee Benefits		10.602.661	7.627.762
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		308.109	226.775
Adjustments for Interest (Income) Expenses		-817.236	947.568
Adjustments for Interest Income		-817.236	947.568
Adjustments for Tax (Income) Expenses		40.300.493	32.385.201
Adjustments Related to Gain and Losses on Net Monetary Position		-2.970.473	-9.014.955
Changes in Working Capital		**-483.614.965**	**-362.076.138**
Adjustments for decrease (increase) in trade accounts receivable		-107.798.598	11.249.770
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-107.798.598	11.249.770
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-220.650.695	-47.277.052
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-220.650.695	-47.277.052
Adjustments for decrease (increase) in inventories		-137.064.524	-317.386.972
Adjustments for increase (decrease) in trade accounts payable		-36.987.398	49.147.884
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-36.987.398	49.147.884
Adjustments for increase (decrease) in other operating payables		18.886.250	-57.809.768
Increase (Decrease) in Other Operating Payables to Unrelated Parties		18.886.250	-57.809.768
Cash Flows from (used in) Operations		**-440.258.106**	**-198.254.826**
Payments Related with Provisions for Employee Benefits		-4.710.265	-4.014.196
Income taxes refund (paid)		-18.724.097	-23.619.580
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-251.173.790**	**-11.803.563**
Proceeds from sales of property, plant, equipment and intangible assets		165.203	29.017
Proceeds from sales of property, plant and equipment		165.203	29.017
Purchase of Property, Plant, Equipment and Intangible Assets		-251.096.305	-12.092.650
Purchase of property, plant and equipment		-251.096.305	-12.092.650
Income taxes refund (paid)		-242.688	260.070
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**702.260.410**	**248.015.374**
Proceeds from Issuing Shares or Other Equity Instruments		762.244.740	
Proceeds from issuing shares		762.244.740	
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		36.907.385	
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments		36.907.385	
Repayments of borrowings		-104.542.686	209.540.435
Loan Repayments		-104.542.686	209.540.435
Increase in Other Payables to Related Parties		-12.728.080	60.882.688
Other inflows (outflows) of cash		20.379.051	-22.407.749
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-12.605.848	10.323.209
Net increase (decrease) in cash and cash equivalents		-12.605.848	10.323.209
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**21.894.975**	**1.286.387**

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-7.851.613	-427.966
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.437.514**	**11.181.630**

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	Treasury Shares	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]		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		**78.115.000**	**194.320.167**			**351.593.890**	**-4.315.766**			**26.160**	**96.965.521**	**5.812.608**	**722.517.580**		**722.517.580**
	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										4.836.956	975.652	-5.812.608			
	Restated Balances															
	Transfers															
	Total Comprehensive Income (Loss)						97.350.387	-4.327.901					90.121.366	183.143.852		183.143.852
	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		**78.115.000**	**194.320.167**			**448.944.277**	**-8.643.667**			**4.863.116**	**97.941.173**	**90.121.366**	**905.661.432**		**905.661.432**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**78.115.000**	**194.320.167**			**458.361.344**	**-9.217.437**			**3.542.160**	**99.262.120**	**75.192.332**	**899.575.686**		**899.575.686**
	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											75.192.332	-75.192.332			
	Total Comprehensive Income (Loss)							-1.652.733					-49.817.686	-51.470.419		-51.470.419
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity		33.885.000	3.022.385		762.244.740										
	Capital Decrease													799.152.125		799.152.125
	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															0
	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										-242.688		-242.688		-242.688
	Equity at end of period		**112.000.000**	**197.342.552**	**0**	**762.244.740**	**458.361.344**	**-10.870.170**			**3.542.160**	**174.211.764**	**-49.817.686**	**1.647.014.704**		**1.647.014.704**