

KAMUYU AYDINLATMA PLATFORMU

KONFRUT GIDA SANAYİ VE 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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	39.367.708	44.880.2
Trade Receivables		374.544.430	586.021.3
Trade Receivables Due From Related Parties	4,7	212.934.769	325.045.0
Trade Receivables Due From Unrelated Parties	7	161.609.661	260.976.
Other Receivables		1.035.093.122	32.020.0
Other Receivables Due From Related Parties	4	1.010.887.395	
Other Receivables Due From Unrelated Parties	8	24.205.727	32.020.
Inventories	9	150.666.004	1.367.256.
Prepayments		180.492.464	406.764.
Prepayments to Related Parties	4,10	18.834.734	79.206.
Prepayments to Unrelated Parties	10	161.657.730	327.558.
Other current assets		309.580.868	271.126
Other Current Assets Due From Related Parties	4,19	270.896.594	108.167.
Other Current Assets Due From Unrelated Parties	19	38.684.274	162.959
SUB-TOTAL		2.089.744.596	2.708.070
Total current assets		2.089.744.596	2.708.070
NON-CURRENT ASSETS			
Financial Investments		534.010	
Property, plant and equipment	11	586.831.341	817.017
Right of Use Assets	13	29.416.127	35.783
Intangible assets and goodwill		7.687.776	9.751
Deferred Tax Asset	21	0	16.605
Total non-current assets		624.469.254	879.157
Total assets		2.714.213.850	3.587.227.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		91.474.065	181.797.
Current Borrowings From Unrelated Parties		91.474.065	181.797
Bank Loans	6	88.535.777	170.213
Lease Liabilities	6	2.938.288	6.235
Other short-term borrowings	6	0	5.348
Trade Payables		620.845.090	992.212
Trade Payables to Related Parties	4,7	5.993.309	22.448
Trade Payables to Unrelated Parties	7	614.851.781	969.763
Employee Benefit Obligations	18	14.809.005	19.356
Other Payables		86.436.387	396.125
Other Payables to Related Parties	4	85.755.439	396.125
Other Payables to Unrelated Parties	8	680.948	
Deferred Income Other Than Contract Liabilities	10	29.927.016	275.947
Deferred Income Other Than Contract Liabilities From Related Parties		0	263.181
Deferred Income Other Than Contract Liabilities from Unrelated Parties		29.927.016	12.765
Current tax liabilities, current	16,21	339.028	16.593
Current provisions		43.262.151	28.355
Current provisions for employee benefits	18	5.395.569	5.451
Other current provisions	16	37.866.582	22.904
Other Current Liabilities		120.257	49
SUB-TOTAL		887.212.999	1.910.437
Total current liabilities		887.212.999	1.910.437
NON-CURRENT LIABILITIES			
Long Term Borrowings		121.695.897	141.359
Long Term Borrowings From Unrelated Parties		121.695.897	141.359
Bank Loans	6	119.364.937	136.368
Lease Liabilities	6	2.330.960	4.990
Other Payables		16.963.504	
Other Payables to Related Parties		16.963.504	
Other Payables to Related Parties		10.303.304	

Deferred Tax Liabilities	21	76.690.051	0
Total non-current liabilities		229.445.807	166.154.979
Total liabilities		1.116.658.806	2.076.592.528
EQUITY			
Equity attributable to owners of parent		1.427.966.312	1.510.634.853
Issued capital	20	264.000.000	264.000.000
Inflation Adjustments on Capital	20	822.706.270	822.706.270
Share Premium (Discount)		66.664.022	66.664.022
Effects of Business Combinations Under Common Control		-4.222.115	-4.222.115
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-12.023.755	-5.237.690
Gains (Losses) on Revaluation and Remeasurement		-12.023.755	-5.237.690
Increases (Decreases) on Revaluation of Property, Plant and Equipment		18.048.640	18.048.640
Gains (Losses) on Remeasurements of Defined Benefit Plans		-30.072.395	-23.286.330
Restricted Reserves Appropriated From Profits		82.718.516	82.718.515
Legal Reserves	20	82.718.516	82.718.515
Prior Years' Profits or Losses	20	284.005.849	73.194.123
Current Period Net Profit Or Loss	24	-75.882.475	210.811.728
Non-controlling interests		169.588.732	0
Total equity		1.597.555.044	1.510.634.853
Total Liabilities and Equity		2.714.213.850	3.587.227.381



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	22	2.102.846.871	2.212.175.942	1.427.422.307	1.516.356.35
Cost of sales	22	-1.990.540.618	-2.132.355.548	-1.329.188.260	-1.507.050.05
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		112.306.253	79.820.394	98.234.047	9.306.29
GROSS PROFIT (LOSS)		112.306.253	79.820.394	98.234.047	9.306.29
General Administrative Expenses	23	-75.966.839	-56.245.150	-36.621.579	-22.184.60
Marketing Expenses	23	-123.856.064	-89.160.512	-61.555.674	-37.537.09
Other Income from Operating Activities	24	60.407.229	39.200.149	10.910.706	15.713.77
Other Expenses from Operating Activities	24	-42.691.049	-10.875.785	-17.270.872	-3.850.79
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-69.800.470	-37.260.904	-6.303.372	-38.552.42
Investment Activity Income	25	65.868.823	1.477.781	65.868.823	
Investment Activity Expenses	25	-5.589.397	-716.326	-174.655	-716.32
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-9.521.044	-36.499.449	59.390.796	-39.268.74
Finance income	26	37.382.437	22.224.597	20.079.652	4.473.09
Finance costs	26	-37.281.016	-37.288.283	-18.607.592	-4.407.61
Gains (losses) on net monetary position		90.503.843	117.881.150	36.923.493	76.751.58
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		81.084.220	66.318.015	97.786.349	37.548.31
Tax (Expense) Income, Continuing Operations	21	-16.525.202	-25.572.938	-10.966.963	-16.296.28
Current Period Tax (Expense) Income	21	0	-2.599.911	0	-204.77
Deferred Tax (Expense) Income	21	-16.525.202	-22.973.027	-10.966.963	-16.091.51
PROFIT (LOSS) FROM CONTINUING OPERATIONS		64.559.018	40.745.077	86.819.386	21.252.03
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	-137.170.818	-27.992.329	-57.674.314	57.991.18
PROFIT (LOSS)		-72.611.800	12.752.748	29.145.072	79.243.21
Profit (loss), attributable to [abstract]					
		2 270 675	0	0	
Non-controlling Interests Owners of Parent		3.270.675 -75.882.475	12.752.749	20.145.072	79.243.21
Earnings per share [abstract]		-15.882.415	12.752.748	29.145.072	79.243.21
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		-6.786.065	-11.393.904	-4.476.384	-1.129.28
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-9.048.085	-15.191.873	-5.968.512	-1.861.19
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.262.020	3.797.969	1.492.128	731.91
Deferred Tax (Expense) Income	21	2.262.020	3.797.969	1.492.128	731.91
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-6.786.065	-11.393.904	-4.476.384	-1.129.28
TOTAL COMPREHENSIVE INCOME (LOSS)		-79.397.865	1.358.844	24.668.688	78.113.93
Total Comprehensive Income Attributable to					
Non-controlling Interests		3.270.675	0	0	
Owners of Parent		-82.668.540	1.358.844	24.668.688	78.113.93
e content en call with		52.555.510	1.000.014		. 0.110.00



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		-342.015.327	536.379.78
Profit (Loss)		-72.611.800	12.752.74
Adjustments to Reconcile Profit (Loss)		148.227.051	201.157.58
Adjustments for depreciation and amortisation expense	11,12	76.431.269	94.865.49
Adjustments for provisions		6.363.295	18.697.31
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	12.748.015	18.381.34
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-2.327.850	
Adjustments for (Reversal of) Other Provisions		-4.056.870	315.96
Adjustments for Bargain Purchase Gain	3	-65.868.823	
Adjustments for Interest (Income) Expenses		42.521.322	21.230.30
Adjustments for interest expense		36.726.918	37.002.65
Deferred Financial Expense from Credit Purchases		6.875.612	-8.620.88
Unearned Financial Income from Credit Sales		-1.081.208	-7.151.47
Adjustments for Tax (Income) Expenses		41.264.251	55.244.87
Adjustments for losses (gains) on disposal of non-current assets		-22.740.541	-761.45
Adjustments Related to Gain and Losses on Net Monetary Position		70.256.278	11.881.05
Changes in Working Capital		-384.474.250	353.098.89
Adjustments for decrease (increase) in trade accounts receivable		223.875.446	322.734.31
Decrease (Increase) in Trade Accounts Receivables from Related Parties		112.110.251	387.651.89
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		111.765.195	-64.917.57
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-829.214.454	-503.81
Decrease (Increase) in Other Related Party Receivables Related with Operations		-1.113.244.676	-42.106.426
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		284.030.222	41.602.615
Adjustments for decrease (increase) in inventories		1.236.217.324	285.608.62
Adjustments for increase (decrease) in trade accounts payable		-398.962.962	-93.027.86
Increase (Decrease) in Trade Accounts Payables to Related Parties		-16.455.078	-11.506.31
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-382.507.884	-81.521.55
Adjustments for increase (decrease) in other operating payables		-616.389.604	-161.712.37
Cash Flows from (used in) Operations		-308.858.999	567.009.22
Payments Related with Provisions for Employee Benefits		-16.902.346	-14.765.43
Income taxes refund (paid)		-16.253.982	-15.864.003
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		549.605.769	-92.137.26
Proceeds from sales of property, plant, equipment and intangible assets		569.550.644	-103.852.85
Proceeds from sales of property, plant and equipment		569.550.644	-103.852.85
Purchase of Property, Plant, Equipment and Intangible Assets		-19.944.875	11.715.58
Purchase of property, plant and equipment		-19.240.357	11.715.58
Purchase of intangible assets		-704.518	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-140.448.987	-383.000.23
Proceeds from borrowings		-141.104.506	-368.222.18
Interest paid		-36.726.918	-37.002.65
Interest Received		37.382.437	22.224.59
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		67.141.455	61.242.28
Net increase (decrease) in cash and cash equivalents CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE		67.141.455 44.880.213	61.242.283 7.810.22 3
PERIOD INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-72.653.960	-20.449.206
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	39.367.708	48.603.300



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

Company Comp			Equity												
Marie Mari				Equity attributable to owners of parent [member]											
March Marc			Footnote Reference					Other Accumulated Comprehensive Income That V	Vill Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Retained Earnings			
Company Comp				Issued Capital In	nflation Adjustments on Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Gains/Losses on Revaluation and Rev	measurement [member]		Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [me	nber]
Part Part								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	on I	Prior Years' Profits or Losses Ne	t Profit or Loss		
Marke		Statement of changes in equity [abstract]													
## CANADA PARTICIPATION															
### Company of the Co				132.000.000	764.064.67	4 66.664.02	3 -4.222.115	18.048.640	-12.259.236		70.114.100	200.362.809	76.077.323	1.310.850.218	
## And Provided Control of the Contr		Adjustments Related to Required Changes in													0
March Control		Adjustments Related to Voluntary Changes in													0
Market Ma															0
March		Other Restatements													0
Mary Control of Cont		Restated Balances													0
March				0		0	0	0	0		12.604.416	63.472.907	-76.077.323	0	0
March				0				0			0				
Section				0				0							
March Marc				0		0	0	0	-11.393.904		0	0	0	-11.393.904	
March Control Address															
The content of the		Capital Advance													0
Mary response Mary respons		Effect of Merger or Liquidation or Division													0
Section Sect		Control													0
Company Comp	vious Period	Dividends Paid													0
March Marc	023 - 30.09.2023	Decrease through Other Distributions to Owners													0
March Marc		Transactions													0
Processed Continued Cont		Transactions													0
Process Proc															0
Note 1		interests in subsidiaries that do not result in loss of													0
### Committed to Market (Committed Committed C		Transactions with noncontrolling shareholders													0
March Marc															0
April 1997 Apr		Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge													0
Application of Appl		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													0
Control Cont		Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of													0
State of the content of the conten		Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value													
Page Page		Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge													0
Substitution Subs															0
National Parameter Nationa				132.000.000	764.064.67	4 66.664.02	3 -4.222.115	18.048.640	-23.653.141		82.718.516	263.835.716	12.752.748	1.312.209.063	1.312.209.063
Supple Supple															
Apparent Resolution for strange (his pringer About the prince of the pr				264.000.000	822 205 270	0 66 664 00	2	18 040 540	22.286.220		97 710 516	73 194 121	210,811 729	1.510.634.852	0 1.510.634.953
Agriculture Agriculture	ı					00.007.02	7.22.110	20.046.040	-2.3.200.330		02.110.010	, GIASTIALA			
Advanced State of Contract Con		Adjustments Related to Required Changes in													0
Adjustments beliefed in three Color the current color to		Adjustments Related to Voluntary Changes in													0
Restand Reduces Transfers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															0
Transfers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															0
Total Comprehensive Income Leonal 0 0 5,786,2475 42,665.66 3,270,675 73,872,475 0 73,882															0
Profit floas) 0 0 0 -75.882.475 0 -75.882.475 Other Comprehensive Income (Losa) 0 0 0 -75.882.475 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Issue of equity 0 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Capital Decrease Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 -6.786.665 0 3.270.675 -3.551.300 Other Comprehensive Income (Losa) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
Other Comprehensive Income (Loss) 0 0 0 6.786.065 3.270.675 3.555.300 issue of equity 0 0 0 0 6.786.065 0 0 0 0 6.786.065 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 6.786.065 0 0 0 0 0 0 6.786.065 0 0 0 0 0 0 6.786.065 0 0 0 0 0 0 0 6.786.065 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0											
tessue of equity Capital Percease Capital Advance Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control Advance Dividend Payments				0											
Capital Advance Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control Advance Dividend Payments		Issue of equity													0
Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control Advance Dividend Payments		Capital Decrease													0
Effects of Business Combinations Under Common Control Advance Dividend Payments															0
Control Advance Dividend Payments O															0
		Control													0
															0

Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions 0 0 0 0 0 0 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

18.048.640

-30.072.395

Increase (decrease) through other changes, equity

822.706.270

Equity at end of period

0 0 0

284.005.849 -75.882.475 1.427.966.312

166.318.057 166.318.057

169.588.732 1.597.555.044