



KAMUYU AYDINLATMA PLATFORMU

SELÇUK GIDA ENDÜSTRİ İHRACAT İTHALAT A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	75.515.714	77.913.916
Financial Investments	8	259.184.283	18.652.933
Financial Assets Available-for-sale		321.210	320.509
Financial Assets at Fair Value Through Profit or Loss		258.863.073	18.332.424
Other Financial Assets Measured at Fair Value Through Profit or Loss		258.863.073	18.332.424
Trade Receivables	7	0	4.966.734
Trade Receivables Due From Related Parties	7	0	0
Trade Receivables Due From Unrelated Parties	7	0	4.966.734
Other Receivables	10	33.614.502	1.976.558
Other Receivables Due From Related Parties	10	0	0
Other Receivables Due From Unrelated Parties	10	33.614.502	1.976.558
Inventories	11	0	0
Prepayments	12	6.028.625	5.934.051
Prepayments to Related Parties	12	0	0
Prepayments to Unrelated Parties	12	6.028.625	5.934.051
Current Tax Assets	13	1.182.267	0
Other current assets	18	590.969	91.481
Other Current Assets Due From Unrelated Parties		590.969	91.481
SUB-TOTAL		376.116.360	109.535.673
Non-current Assets or Disposal Groups Classified as Held for Sale		0	50.066.300
Total current assets		376.116.360	159.601.973
NON-CURRENT ASSETS			
Other Receivables	10	0	0
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		0	0
Investment property	13	0	0
Investment Properties Work in Progress	13	0	0
Property, plant and equipment	14	3.447.351	3.607.348
Machinery And Equipments		3.447.351	3.607.348
Right of Use Assets	9	0	0
Prepayments	12	0	178.121
Prepayments to Unrelated Parties		0	178.121
Deferred Tax Asset	26	0	4.597.937
Total non-current assets		3.447.351	8.383.406
Total assets		379.563.711	167.985.379
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	0	0
Current Borrowings From Related Parties		0	0
Bank Loans		0	0
Current Portion of Non-current Borrowings		0	403
Current Portion of Non-current Borrowings from Unrelated Parties		0	403
Lease Liabilities		0	403
Trade Payables	7	1.060.697	10.597.375
Trade Payables to Related Parties	6-7	0	0
Trade Payables to Unrelated Parties	7	1.060.697	10.597.375
Employee Benefit Obligations	17	189.340	497.111
Other Payables	10	6.355.524	5.031.363
Other Payables to Related Parties	10	0	0
Other Payables to Unrelated Parties	10	6.355.524	5.031.363
Current provisions	16	348.509	654.988
Other current provisions		348.509	654.988
SUB-TOTAL		7.954.070	16.781.240
Total current liabilities		7.954.070	16.781.240
NON-CURRENT LIABILITIES			

Other Payables	10	212.421	283.894
Other Payables to Related Parties	10	0	0
Other Payables to Unrelated parties	10	212.421	283.894
Non-current provisions	16	177.668	1.907.070
Non-current provisions for employee benefits	16	101.196	1.804.868
Other non-current provisions	16	76.472	102.202
Deferred Tax Liabilities	26	57.321.605	0
Total non-current liabilities		57.711.694	2.190.964
Total liabilities		65.665.764	18.972.204
EQUITY			
Equity attributable to owners of parent		313.897.947	149.013.175
Issued capital	19.1	22.000.000	22.000.000
Inflation Adjustments on Capital	19.2	229.259.388	229.259.388
Share Premium (Discount)	19.3	7.311.669	7.311.669
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-239.274	33.465.601
Gains (Losses) on Revaluation and Remeasurement		-239.274	33.465.601
Increases (Decreases) on Revaluation of Property, Plant and Equipment	19.4.1	0	33.725.553
Gains (Losses) on Remeasurements of Defined Benefit Plans	19.4.2	-239.274	-259.952
Restricted Reserves Appropriated From Profits	19.5	677.269	677.269
Legal Reserves	19.5	677.269	677.269
Prior Years' Profits or Losses	19.6	-109.975.200	-148.254.106
Current Period Net Profit Or Loss		164.864.095	4.553.354
Total equity		313.897.947	149.013.175
Total Liabilities and Equity		379.563.711	167.985.379

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20.1	8.056.963	17.832.279
Cost of sales	20.2	-9.665.005	-18.028.339
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-1.608.042	-196.060
GROSS PROFIT (LOSS)		-1.608.042	-196.060
General Administrative Expenses	21.1	-1.557.516	-1.832.732
Marketing Expenses	21.2	-293.217	-723.076
Other Income from Operating Activities	23.1	140.019	2.506.255
Other Expenses from Operating Activities	23.2	-1.606.555	-5.605.808
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-4.925.311	-5.851.421
Investment Activity Income	24.1	250.637.736	4.736.717
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		245.712.425	-1.114.704
Finance income	25.1	0	0
Finance costs	25.2	0	-1.027.451
Gains (losses) on net monetary position		-19.348.136	-4.734.656
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		226.364.289	-6.876.811
Tax (Expense) Income, Continuing Operations		-61.500.194	-574.232
Current Period Tax (Expense) Income		0	-412.173
Deferred Tax (Expense) Income	26	-61.500.194	-162.059
PROFIT (LOSS) FROM CONTINUING OPERATIONS		164.864.095	-7.451.043
PROFIT (LOSS)		164.864.095	-7.451.043
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		164.864.095	-7.451.043
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		20.675	-275.083
Gains (Losses) on Remeasurements of Defined Benefit Plans		26.507	-352.672
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-5.832	77.589
Taxes Relating to Remeasurements of Defined Benefit Plans		-5.832	77.589
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		20.675	-275.083
TOTAL COMPREHENSIVE INCOME (LOSS)		164.884.770	-7.726.126
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		164.884.770	-7.726.126

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-40.498.201	-21.865.314
Profit (Loss)		164.864.095	-7.451.043
Profit (Loss) from Continuing Operations		164.864.095	-7.451.043
Adjustments to Reconcile Profit (Loss)		-180.429.535	-4.254.588
Adjustments for depreciation and amortisation expense		159.997	546.250
Adjustments for provisions		-2.010.151	-1.676.825
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-1.703.672	-1.529.318
Adjustments for (Reversal of) Other Provisions		-306.479	-147.507
Adjustments for Interest (Income) Expenses		32.427	1.282.061
Adjustments for Interest Income			1.027.451
Deferred Financial Expense from Credit Purchases		32.427	411.704
Unearned Financial Income from Credit Sales			-157.094
Adjustments for fair value losses (gains)		-240.531.350	-1.687.573
Adjustments for Fair Value Losses (Gains) of Financial Assets		-240.531.350	-1.687.573
Adjustments for Tax (Income) Expenses		61.919.542	-2.718.501
Changes in Working Capital		-23.750.494	-10.159.683
Adjustments for decrease (increase) in trade accounts receivable		4.966.734	11.613.484
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.966.734	11.613.484
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-29.661.386	1.460.314
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-29.661.386	1.460.314
Adjustments for decrease (increase) in inventories			2.875.464
Adjustments for increase (decrease) in trade accounts payable		-9.536.678	-1.134.335
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-9.536.678	-1.134.335
Adjustments for increase (decrease) in other operating payables		1.324.161	-24.884.374
Increase (Decrease) in Other Operating Payables to Related Parties			-25.088.103
Increase (Decrease) in Other Operating Payables to Unrelated Parties		1.324.161	203.729
Other Adjustments for Other Increase (Decrease) in Working Capital		9.156.675	-90.236
Decrease (Increase) in Other Assets Related with Operations		0	
Increase (Decrease) in Other Payables Related with Operations		9.156.675	-90.236
Cash Flows from (used in) Operations		-39.315.934	-21.865.314
Income taxes refund (paid)		-1.182.267	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		38.100.000	-187.149
Proceeds from sales of property, plant, equipment and intangible assets		38.100.000	0
Proceeds from sales of property, plant and equipment		38.100.000	0
Purchase of Property, Plant, Equipment and Intangible Assets			-187.149
Purchase of intangible assets			-187.149
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-1.937.955
Proceeds from Capital Advances		0	
Repayments of borrowings			-1.441.379
Loan Repayments			-1.441.379
Payments of Lease Liabilities			-496.576
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.398.201	-23.990.418
Net increase (decrease) in cash and cash equivalents		-2.398.201	-23.990.418
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		77.913.915	26.490.157
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		75.515.714	2.499.739

[illegible]

Current Period 01.01.2025 - 31.03.2025																
	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		22.000.000	229.259.388	7.311.669		0	-239.274			677.269	-109.975.200	164.864.095	313.897.947		0 313.897.947