



KAMUYU AYDINLATMA PLATFORMU

SELÇUK GIDA ENDÜSTRİ İHRACAT İTHALAT A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Comment

Independent Audit Company	MİTRA BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Selçuk Gıda Endüstri İhracat İthalat Holding A.Ş.

Genel Kurulu'na

Finansal Tabloların Sınırlı Denetimi

Giriş

Selçuk Gıda Endüstri İhracat İthalat Holding Anonim Şirketi (Şirket) 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur.

Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı bağımsız denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal tabloların, Şirket'in 30 Haziran 2025 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe

Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MİTRA BAĞIMSIZ DENETİM A.Ş.

İstanbul, 11 Ağustos 2025

Kaan Sertcan

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	73.350.375	82.593.988
Financial Investments	8	450.536.229	295.247.032
Financial Assets Available-for-sale		358.527	339.761
Financial Assets at Fair Value Through Profit or Loss		450.177.702	294.907.271
Other Financial Assets Measured at Fair Value Through Profit or Loss		450.177.702	294.907.271
Trade Receivables	7	9.580.386	5.265.072
Trade Receivables Due From Unrelated Parties	7	9.580.386	5.265.072
Other Receivables	10	37.402.368	2.095.284
Other Receivables Due From Unrelated Parties	10	37.402.368	2.095.284
Inventories	11	0	0
Prepayments	12	1.477.158	6.290.492
Prepayments to Unrelated Parties	12	1.477.158	6.290.492
Current Tax Assets	13	2.515.782	0
Other current assets	18	640.607	96.978
Other Current Assets Due From Unrelated Parties		640.607	96.978
SUB-TOTAL		575.502.905	391.588.846
Non-current Assets or Disposal Groups Classified as Held for Sale	18	0	53.073.643
Total current assets		575.502.905	444.662.489
NON-CURRENT ASSETS			
Property, plant and equipment	14	3.484.817	3.824.031
Machinery And Equipments		3.484.817	3.824.031
Prepayments	12	0	188.821
Prepayments to Unrelated Parties		0	188.821
Deferred Tax Asset	26	0	0
Total non-current assets		3.484.817	4.012.852
Total assets		578.987.722	448.675.341
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		0	427
Current Portion of Non-current Borrowings from Related Parties		0	427
Lease Liabilities	9	0	427
Trade Payables	7	198.550	11.233.930
Trade Payables to Unrelated Parties	7	198.550	11.233.930
Employee Benefit Obligations	17	68.540	526.971
Other Payables	10	5.382.836	5.333.583
Other Payables to Unrelated Parties	10	5.382.836	5.333.583
Current provisions	16	138.344	694.331
Other current provisions	16	138.344	694.331
SUB-TOTAL		5.788.270	17.789.242
Total current liabilities		5.788.270	17.789.242
NON-CURRENT LIABILITIES			
Other Payables	10	166.902	300.948
Other Payables to Unrelated parties	10	166.902	300.948
Non-current provisions	16	179.945	2.021.622
Non-current provisions for employee benefits	16	119.860	1.913.281
Other non-current provisions	16	60.085	108.341
Deferred Tax Liabilities	26	34.009.506	63.994.296
Total non-current liabilities		34.356.353	66.316.866
Total liabilities		40.144.623	84.106.108
EQUITY			
Equity attributable to owners of parent		538.843.099	364.569.233
Issued capital	19.1	22.000.000	22.000.000
Inflation Adjustments on Capital	19.2	244.351.841	244.351.841
Share Premium (Discount)	19.3	7.750.860	7.750.860

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-239.117	35.475.787
Gains (Losses) on Revaluation and Remeasurement		-239.117	35.475.787
Increases (Decreases) on Revaluation of Property, Plant and Equipment	19.4.1	0	35.751.353
Gains (Losses) on Remeasurements of Defined Benefit Plans	19.4.2	-239.117	-275.566
Restricted Reserves Appropriated From Profits	19.5	717.951	717.951
Legal Reserves	19.5	717.951	717.951
Prior Years' Profits or Losses	19.6	90.024.147	-157.159.318
Current Period Net Profit Or Loss		174.237.417	211.432.112
Total equity		538.843.099	364.569.233
Total Liabilities and Equity		578.987.722	448.675.341



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20.1	19.241.262	39.173.862	10.700.340	21.736.075
Cost of sales	20.2	-15.449.846	-40.642.496	-5.204.291	-23.012.985
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.791.416	-1.468.634	5.496.049	-1.276.910
GROSS PROFIT (LOSS)		3.791.416	-1.468.634	5.496.049	-1.276.910
General Administrative Expenses	21.1	-4.278.940	-4.347.378	-2.627.868	-2.471.411
Marketing Expenses	21.2	-367.527	-1.836.239	-56.697	-1.129.159
Other Income from Operating Activities	23.1	380.067	2.826.095	231.637	241.651
Other Expenses from Operating Activities	23.2	-3.015.186	-6.991.289	-1.312.130	-1.509.452
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-3.490.170	-11.817.445	1.730.991	-6.145.281
Investment Activity Income	24.1	216.870.147	29.138.388	201.465.093	23.470.150
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		213.379.977	17.320.943	203.196.084	17.324.869
Finance income	25.1	0	0	0	0
Finance costs	25.2	0	-1.623.816	0	-619.094
Gains (losses) on net monetary position		-59.980.832	-10.908.222	-39.470.508	-4.117.354
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		153.399.145	4.788.905	163.725.576	12.588.421
Tax (Expense) Income, Continuing Operations		20.838.272	6.080.525	23.460.662	6.876.383
Current Period Tax (Expense) Income		0	0	0	637.384
Deferred Tax (Expense) Income	26	20.838.272	6.080.525	23.460.662	6.238.999
PROFIT (LOSS) FROM CONTINUING OPERATIONS		174.237.417	10.869.430	187.186.238	19.464.804
PROFIT (LOSS)		174.237.417	10.869.430	187.186.238	19.464.804
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		174.237.417	10.869.430	187.186.238	19.464.804
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		36.448	14.305	14.529	283.302
Gains (Losses) on Remeasurements of Defined Benefit Plans		46.728	18.338	18.627	363.208
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-10.280	-4.033	-4.098	-79.906
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets					-79.906
Taxes Relating to Remeasurements of Defined Benefit Plans		-10.280	-4.033	-4.098	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0			
OTHER COMPREHENSIVE INCOME (LOSS)		36.448	14.305	14.529	283.302
TOTAL COMPREHENSIVE INCOME (LOSS)		174.273.865	10.883.735	187.200.767	19.748.106
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		174.273.865	10.883.735	187.200.767	19.748.106

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-47.343.613	-37.047.081
Profit (Loss)		174.237.417	10.869.430
Profit (Loss) from Continuing Operations		174.237.417	10.869.430
Adjustments to Reconcile Profit (Loss)		-187.579.461	-40.734.358
Adjustments for depreciation and amortisation expense		319.994	1.166.317
Adjustments for provisions		-2.349.408	-1.812.935
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-1.793.421	-1.554.427
Adjustments for (Reversal of) Other Provisions		-555.987	-258.508
Adjustments for Interest (Income) Expenses		-276.060	1.868.787
Adjustments for interest expense		0	1.623.816
Deferred Financial Expense from Credit Purchases		16.824	553.143
Unearned Financial Income from Credit Sales		-292.884	-308.172
Adjustments for fair value losses (gains)		-155.289.197	-30.401.539
Adjustments for Fair Value Losses (Gains) of Investment Property			-29.445.477
Adjustments for Fair Value Losses (Gains) of Financial Assets		-155.289.197	-956.062
Adjustments for Tax (Income) Expenses		-29.984.790	-11.554.988
Changes in Working Capital		-31.485.786	-5.245.466
Adjustments for decrease (increase) in trade accounts receivable		-4.022.430	10.615.211
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-4.022.430	10.615.211
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-35.307.084	869.622
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-35.307.084	869.622
Adjustments for decrease (increase) in inventories		0	25.001.704
Adjustments for increase (decrease) in trade accounts payable		-11.035.380	-467.675
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-11.035.380	-467.675
Adjustments for increase (decrease) in other operating payables		49.253	-28.171.088
Increase (Decrease) in Other Operating Payables to Related Parties			-28.072.211
Increase (Decrease) in Other Operating Payables to Unrelated Parties		49.253	-98.877
Other Adjustments for Other Increase (Decrease) in Working Capital		18.829.855	-13.093.240
Increase (Decrease) in Other Payables Related with Operations		18.829.855	-13.093.240
Cash Flows from (used in) Operations		-44.827.830	-35.110.394
Income taxes refund (paid)		-2.515.783	-1.936.687
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		38.100.000	90.334.102
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control			22.958.272
Proceeds from sales of property, plant, equipment and intangible assets		38.100.000	
Proceeds from sales of property, plant and equipment		38.100.000	
Purchase of Property, Plant, Equipment and Intangible Assets			-283.547
Purchase of property, plant and equipment			-283.547
Cash Inflows from Sale of Investment Property			67.659.377
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-3.002.926
Proceeds from Issuing Shares or Other Equity Instruments		0	
Repayments of borrowings			-2.517.333
Loan Repayments			-2.517.333
Payments of Lease Liabilities			-485.593
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.243.613	50.284.095
Net increase (decrease) in cash and cash equivalents		-9.243.613	50.284.095
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		82.593.988	28.081.347

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		73.350.375	78.365.442

Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		22.000.000	244.351.840	7.750.860	0	35.751.354	-497.513			717.951	-206.848.099	54.486.423	157.712.816	106.491	157.819.307	
	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											54.486.423	-54.486.423	0	0	0	
	Total Comprehensive Income (Loss)																
	Profit (loss)												10.869.430	10.869.430	45.766	10.915.196	
	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		22.000.000	244.351.840	7.750.860		35.751.354	-497.513			717.951	-152.361.676	10.869.430	168.582.246	0	168.582.246	
		Statement of changes in equity (abstract)															
		Statement of changes in equity (line items)															
Equity at beginning of period			22.000.000	244.351.841	7.750.860		35.751.353	-275.566			717.951	-157.159.318	211.432.112	364.569.233	0	364.569.233	
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							-35.751.353					-247.183.465	-211.432.112	0	0	0	
Total Comprehensive Income (Loss)																	
Profit (loss)													174.237.417	174.234.417	0	174.234.417	
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																	

Current Period 01.01.2025 - 30.06.2025																
	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							36.449								
	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	244.351.841	7.750.860		0	-239.117			717.951	90.024.147	174.237.417	538.843.099	0	538.843.099