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KAMUYU AYDINLATMA PLATFORMU

GÖKNUR GIDA MADDELERİ ENERJİ İMALAT İTHALAT İHRACAT TİCARET VE SANAYİ A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Göknur Gıda Maddeleri Enerji İmalat İthalat İhracat Ticaret ve Sanayi A.Ş.

Genel Kurulu'na

Giriş

Göknur Gıda Maddeleri Enerji İmalat İthalat İhracat Ticaret ve Sanayi A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara 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 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 özet konsolide finansal tabloların, tüm önemli yönleriyle TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Eren Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Nazım HİKMET

Sorumlu Denetçi

İstanbul, 19 Ağustos 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	350.456.722	193.928.254
Financial Investments		1.488.476.391	485.437.677
Trade Receivables	6	3.244.562.895	4.547.621.247
Trade Receivables Due From Related Parties	5,6	1.750.703.186	2.703.871.042
Trade Receivables Due From Unrelated Parties	6	1.493.859.709	1.843.750.205
Other Receivables		193.246.332	120.329.469
Other Receivables Due From Related Parties		533.506	42.647.191
Other Receivables Due From Unrelated Parties		192.712.826	77.682.278
Inventories	7	4.107.249.349	3.075.453.308
Prepayments	8	810.410.489	1.073.759.894
Current Tax Assets	19	1.567.314	877.261
Other current assets		18.087.211	204.504.320
Other Current Assets Due From Related Parties		18.087.211	204.504.320
SUB-TOTAL		**10.214.056.703**	**9.701.911.430**
Total current assets		**10.214.056.703**	**9.701.911.430**
NON-CURRENT ASSETS			
Trade Receivables	6	2.434.803	2.840.780
Trade Receivables Due From Unrelated Parties	6	2.434.803	2.840.780
Other Receivables		193.131	225.334
Other Receivables Due From Unrelated Parties		193.131	225.334
Investment property		16.634.174	16.634.174
Property, plant and equipment	9	4.392.537.878	4.535.132.104
Right of Use Assets		76.928.054	79.038.161
Intangible assets and goodwill	10	11.913.682	5.495.454
Other intangible assets	10	11.913.682	5.495.454
Prepayments	8		3.941.223
Total non-current assets		**4.500.641.722**	**4.643.307.230**
Total assets		**14.714.698.425**	**14.345.218.660**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	2.950.161.671	2.039.056.762
Current Borrowings From Unrelated Parties	11	2.950.161.671	2.039.056.762
Current Portion of Non-current Borrowings	11	42.045.260	39.281.563
Current Portion of Non-current Borrowings from Unrelated Parties	11	42.045.260	39.281.563
Trade Payables	6	1.049.509.642	2.145.532.116
Trade Payables to Related Parties	5,6	120.862.570	429.142.300
Trade Payables to Unrelated Parties	6	928.647.072	1.716.389.816
Employee Benefit Obligations		47.657.354	40.983.087
Other Payables		1.548.064	2.878.755
Other Payables to Unrelated Parties		1.548.064	2.878.755
Deferred Income Other Than Contract Liabilities	8	357.500.095	425.527.542
Current tax liabilities, current	19		250.149
Current provisions		39.703.013	41.636.888
Current provisions for employee benefits		15.415.127	16.621.685
Other current provisions		24.287.886	25.015.203
Other Current Liabilities		5.408.424	5.548.249
SUB-TOTAL		**4.493.533.523**	**4.740.695.111**
Total current liabilities		**4.493.533.523**	**4.740.695.111**
NON-CURRENT LIABILITIES			
Long Term Borrowings	11	653.528.417	600.074.537
Long Term Borrowings From Unrelated Parties	11	653.528.417	600.074.537
Non-current provisions		70.097.715	62.490.775
Non-current provisions for employee benefits		70.097.715	62.490.775
Deferred Tax Liabilities	19	565.048.272	539.886.191
Total non-current liabilities		**1.288.674.404**	**1.202.451.503**
Total liabilities		**5.782.207.927**	**5.943.146.614**

EQUITY			
Equity attributable to owners of parent		8.929.896.727	8.399.277.574
Issued capital	13	350.000.000	350.000.000
Inflation Adjustments on Capital	13	2.208.314.441	2.208.314.441
Share Premium (Discount)		1.543.095.479	1.543.095.479
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-18.333.179	-18.333.179
Gains (Losses) on Revaluation and Remeasurement		-18.333.179	-18.333.179
Gains (Losses) on Remeasurements of Defined Benefit Plans		-18.333.179	-18.333.179
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-5.812.293	-5.082.787
Exchange Differences on Translation		-5.812.293	-5.082.787
Other equity interest		378.565.028	378.565.028
Prior Years' Profits or Losses		3.942.718.592	2.557.763.531
Current Period Net Profit Or Loss		531.348.659	1.384.955.061
Non-controlling interests		2.593.771	2.794.472
Total equity		**8.932.490.498**	**8.402.072.046**
Total Liabilities and Equity		**14.714.698.425**	**14.345.218.660**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	14	6.974.854.634	7.080.672.619		
Cost of sales	14	-5.122.318.582	-5.226.208.306		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.852.536.052	1.854.464.313		
GROSS PROFIT (LOSS)		1.852.536.052	1.854.464.313		
General Administrative Expenses		-149.859.151	-173.013.795		
Marketing Expenses	15	-769.586.208	-571.035.727		
Research and development expense		-5.530.802	-1.054.715		
Other Income from Operating Activities	16	1.224.572.912	584.225.022		
Other Expenses from Operating Activities	16	-908.582.190	-265.783.967		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.243.550.613	1.427.801.131		
Investment Activity Income		63.657.433	8.874.236		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.307.208.046	1.436.675.367		
Finance income	17	547.778.424	30.416.955		
Finance costs	17	-1.064.864.819	-315.889.445		
Gains (losses) on net monetary position	18	-233.811.612	-602.811.850		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		556.310.039	548.391.027		
Tax (Expense) Income, Continuing Operations		-25.162.081	322.412.277		
Deferred Tax (Expense) Income	19	-25.162.081	322.412.277		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		531.147.958	870.803.304		
PROFIT (LOSS)		531.147.958	870.803.304		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-200.701	-1.446.002		
Owners of Parent		531.348.659	872.249.306		
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		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-729.506	1.311.155		
Exchange Differences on Translation of Foreing Operations		-729.506	1.311.155		
OTHER COMPREHENSIVE INCOME (LOSS)		**-729.506**	**1.311.155**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**530.418.452**	**872.114.459**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		530.619.153	873.560.461		
Owners of Parent		-200.701	-1.446.002		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**783.534.972**	**1.326.905.895**
Profit (Loss)		556.310.039	548.391.027
Profit (Loss) from Continuing Operations		556.310.039	548.391.027
Adjustments to Reconcile Profit (Loss)		**730.958.292**	**562.469.881**
Adjustments for depreciation and amortisation expense		184.775.609	210.991.695
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	-3.319.574	34.359.787
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-3.319.574	34.359.787
Adjustments for provisions		25.826.006	21.600.034
Adjustments for (Reversal of) Provisions Related with Employee Benefits		22.972.720	20.459.587
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		2.853.286	1.140.447
Adjustments for Interest (Income) Expenses		517.086.395	285.472.490
Adjustments for Interest Income		181.854.434	248.095.501
Adjustments for interest expense		335.231.961	37.376.989
Adjustments for unrealised foreign exchange losses (gains)		-729.506	1.311.155
Adjustments for fair value losses (gains)		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		7.319.362	8.734.720
Changes in Working Capital		**-1.407.818.764**	**-960.236.152**
Adjustments for decrease (increase) in trade accounts receivable		-26.950.314	-551.679.324
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		602.775.230	-39.986.021
Decrease (Increase) in Other Related Party Receivables Related with Operations		602.775.230	-39.986.021
Adjustments for decrease (increase) in inventories	7	-1.469.757.277	-724.234.802
Decrease (Increase) in Prepaid Expenses		106.060.725	281.716.124
Adjustments for increase (decrease) in trade accounts payable		-543.371.893	-118.211.889
Increase (Decrease) in Employee Benefit Liabilities		12.531.181	20.635.339
Adjustments for increase (decrease) in other operating payables		-246.950.787	198.849.542
Increase (Decrease) in Other Operating Payables to Related Parties		-246.950.787	198.849.542
Other Adjustments for Other Increase (Decrease) in Working Capital		157.844.371	-27.325.121
Decrease (Increase) in Other Assets Related with Operations		157.191.293	-33.947.317
Increase (Decrease) in Other Payables Related with Operations		653.078	6.622.196
Cash Flows from (used in) Operations		**-120.550.433**	**150.624.756**
Income taxes refund (paid)		-940.202	4.029.683
Other inflows (outflows) of cash		-5.266.129	-548.785
Inflation Effect On Operating Activities		910.291.736	1.172.800.241
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-981.268.992**	**-448.562.825**
Proceeds from sales of property, plant, equipment and intangible assets	9,10	-46.489.503	-243.038.281
Proceeds from sales of property, plant and equipment	9,10	-46.489.503	-243.038.281
Interest received		68.259.226	8.280.047
Other inflows (outflows) of cash		-1.072.412.858	-213.806.962
Inflation Effect On Investing Activities		69.374.143	2.371
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**381.976.873**	**-403.556.887**
Proceeds from borrowings		1.014.863.863	310.042.838
Proceeds from Loans		1.014.863.863	310.042.838
Interest paid		-250.113.660	-256.375.548
Inflation Effect On Financing Activities		-382.773.330	-457.224.177
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		184.242.853	474.786.183
Net increase (decrease) in cash and cash equivalents		184.242.853	474.786.183
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**193.928.254**	**174.355.877**

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-27.714.385	-34.574.379
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**350.456.722**	**614.567.681**

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	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]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**350.000.000**	**2.208.314.441**	**1.543.095.479**	**-30.103.984**	**-12.327.799**			**367.898.331**	**2.236.274.870**	**458.985.435**	**7.122.136.773**	**3.448.958**	**7.125.585.731**
	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										458.654.919	-458.985.435	-330.516	330.516	0
	Total Comprehensive Income (Loss)						1.311.155					872.249.306	873.560.461	-1.446.002	872.114.459
	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		**350.000.000**	**2.208.314.441**	**1.543.095.479**	**-30.103.984**	**-11.016.644**			**367.898.331**	**2.694.929.789**	**872.249.306**	**7.995.366.718**	**2.333.472**	**7.997.700.190**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**350.000.000**	**2.208.314.441**	**1.543.095.479**	**-18.333.179**	**-5.082.787**			**378.565.028**	**2.557.763.531**	**1.384.955.061**	**8.399.277.574**	**2.794.472**	**8.402.072.046**
	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										1.384.955.061	-1.384.955.061			
	Total Comprehensive Income (Loss)						-729.506					531.348.659	530.619.153	-200.701	530.418.452
	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														

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														
	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		**350.000.000**	**2.208.314.441**	**1.543.095.479**	**-18.333.179**	**-5.812.293**			**378.565.028**	**3.942.718.592**	**531.348.659**	**8.929.896.727**	**2.593.771**	**8.932.490.498**