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KAMUYU AYDINLATMA PLATFORMU

ERSU MEYVE VE GIDA SANAYİ A.Ş.
Financial Report
Unconsolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	240.902	116.013.793
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Trade Receivables	4	13.371.065	350.725
Trade Receivables Due From Related Parties		100.000	125.430
Trade Receivables Due From Unrelated Parties		13.271.065	225.295
Other Receivables	6	126.712.221	20.266.921
Other Receivables Due From Related Parties		124.236.858	17.863.467
Other Receivables Due From Unrelated Parties		2.475.363	2.403.454
Inventories	8	5.503.281	73.794.672
Prepayments	10	4.286.669	5.329.964
Prepayments to Unrelated Parties		4.286.669	5.329.964
Current Tax Assets	9	0	32.728
Other current assets	11	9.055.768	10.848.124
Other Current Assets Due From Unrelated Parties		9.055.768	10.848.124
SUB-TOTAL		**159.169.906**	**226.636.927**
Total current assets		**159.169.906**	**226.636.927**
NON-CURRENT ASSETS			
Other Receivables	6	52.381	65.701
Other Receivables Due From Unrelated Parties		52.381	65.701
Property, plant and equipment	12	348.781.252	363.727.332
Land and Premises		166.980.338	166.980.339
Land Improvements		5.942.827	5.048.119
Buildings		60.440.745	62.415.521
Machinery And Equipments		100.826.221	120.442.345
Vehicles		7.791.015	2.167.975
Fixtures and fittings		820.587	693.514
Bearer Plants		5.979.519	5.979.519
Intangible assets and goodwill	13	604.759	0
Computer Softwares		604.759	0
Total non-current assets		**349.438.392**	**363.793.033**
Total assets		**508.608.298**	**590.429.960**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities	5	225.753	19.064
Trade Payables	4	3.317.789	15.033.520
Trade Payables to Related Parties		312.834	196.148
Trade Payables to Unrelated Parties		3.004.955	14.837.372
Employee Benefit Obligations	7	907.630	909.511
Other Payables	6	458.170	355
Other Payables to Related Parties		457.887	0
Other Payables to Unrelated Parties		283	355
Deferred Income Other Than Contract Liabilities	10	4.671.884	5.993.525
Deferred Income Other Than Contract Liabilities from Unrelated Parties		4.671.884	5.993.525
Current provisions	16,17	920.253	1.616.854
Current provisions for employee benefits		841.149	1.517.634
Other current provisions		79.104	99.220
Other Current Liabilities	11	618.671	798.898
Other Current Liabilities to Unrelated Parties		618.671	798.898
SUB-TOTAL		**11.120.150**	**24.371.727**
Total current liabilities		**11.120.150**	**24.371.727**
NON-CURRENT LIABILITIES			
Non-current provisions	16	1.209.656	1.423.406
Non-current provisions for employee benefits		1.209.656	1.423.406
Deferred Tax Liabilities	15	83.616.836	38.453.922
Total non-current liabilities		**84.826.492**	**39.877.328**
Total liabilities		**95.946.642**	**64.249.055**

EQUITY			
Equity attributable to owners of parent		412.661.656	526.180.905
Issued capital	14	36.000.000	36.000.000
Inflation Adjustments on Capital		985.532.634	985.532.634
Share Premium (Discount)		7.210.039	7.210.039
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.773.554	-2.382.707
Gains (Losses) on Revaluation and Remeasurement		-1.773.554	-2.382.707
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.773.554	-2.382.707
Restricted Reserves Appropriated From Profits		7.715.597	7.715.597
Legal Reserves		7.715.597	7.715.597
Other reserves		27.777.249	27.777.249
Prior Years' Profits or Losses		-535.671.907	-528.005.580
Current Period Net Profit Or Loss		-114.128.402	-7.666.327
Total equity		**412.661.656**	**526.180.905**
Total Liabilities and Equity		**508.608.298**	**590.429.960**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	139.257.231	131.495.850	70.266.642	41.771.248
Cost of sales	18	-149.159.783	-118.765.349	-74.022.968	-30.388.528
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-9.902.552	12.730.501	-3.756.326	11.382.720
GROSS PROFIT (LOSS)		-9.902.552	12.730.501	-3.756.326	11.382.720
General Administrative Expenses	19	-17.125.071	-24.253.091	-2.820.932	-9.714.933
Marketing Expenses	19	-5.498.005	-5.118.803	-2.112.369	-1.137.386
Other Income from Operating Activities	20	666.300	8.212.087	20.038	2.200.007
Other Expenses from Operating Activities	20	-1.548.252	-7.631.078	-383.125	-2.170.634
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-33.407.580	-16.060.384	-9.052.714	559.774
Investment Activity Income	22	8.936.657	129.749.712	2.718.484	-11.573.077
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-24.470.923	113.689.328	-6.334.230	-11.013.303
Finance income	21	11.954.978	19.170.097	351.972	3.536.603
Finance costs	21	-632.122	-715.437	169.202	262.234
Gains (losses) on net monetary position	27	-47.111.636	-199.585.267	-15.494.285	-27.451.241
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-60.259.703	-67.441.279	-21.307.341	-34.665.707
Tax (Expense) Income, Continuing Operations		-53.868.699	27.998.547	-309.488	53.972.514
Current Period Tax (Expense) Income	15	-1.112.690	0	187.971	0
Deferred Tax (Expense) Income	15	-52.756.009	27.998.547	-497.459	53.972.514
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-114.128.402	-39.442.732	-21.616.829	19.306.807
PROFIT (LOSS)		-114.128.402	-39.442.732	-21.616.829	19.306.807
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-114.128.402	-39.442.732	-21.616.829	19.306.807
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		-32,00000000	-0,01100000	-0,00600000	0,00500000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	14	609.153	1.294.211	-46.103	469.938
Gains (Losses) on Remeasurements of Defined Benefit Plans		812.204	1.725.604	-61.471	657.304
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-203.051	-431.393	15.368	-187.366
Taxes Relating to Remeasurements of Defined Benefit Plans		-203.051	-431.393	15.368	-187.366
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**609.153**	**1.294.211**	**-46.103**	**469.938**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-113.519.249**	**-38.148.521**	**-21.662.932**	**19.776.745**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-113.519.249	-38.148.521	-21.662.932	19.776.745

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-83.975.173**	**-142.119.295**
Profit (Loss)		-114.128.402	-39.442.732
Adjustments to Reconcile Profit (Loss)		**109.888.735**	**46.711.321**
Adjustments for depreciation and amortisation expense		23.389.767	-36.922.813
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	4.244.536
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	4.244.536
Adjustments for provisions		-167.886	-43.890
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-167.886	-43.890
Adjustments for Interest (Income) Expenses		849.700	157.645
Adjustments for Interest Income		199.567	2.676.402
Adjustments for interest expense		650.133	-2.518.757
Adjustments for Tax (Income) Expenses		52.959.060	-8.211.343
Adjustments Related to Gain and Losses on Net Monetary Position		32.858.094	87.487.186
Changes in Working Capital		**-79.310.256**	**-142.817.525**
Adjustments for decrease (increase) in trade accounts receivable		-13.291.013	-56.857.420
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-110.580.970	-114.247.863
Adjustments for decrease (increase) in inventories		53.330.263	2.575.375
Decrease (Increase) in Prepaid Expenses		-37.302	304.272
Adjustments for increase (decrease) in trade accounts payable		-9.317.969	25.180.242
Increase (Decrease) in Employee Benefit Liabilities		182.513	479.047
Adjustments for increase (decrease) in other operating payables		457.887	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-106.514	-415.603
Other Adjustments for Other Increase (Decrease) in Working Capital		52.849	164.425
Cash Flows from (used in) Operations		**-83.549.923**	**-135.548.936**
Income taxes refund (paid)		-425.250	-6.570.359
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-8.277.088**	**154.581.408**
Proceeds from sales of property, plant, equipment and intangible assets		0	159.952.814
Purchase of Property, Plant, Equipment and Intangible Assets		-8.277.088	-5.371.406
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**0**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-92.252.261	12.462.113
Net increase (decrease) in cash and cash equivalents		-92.252.261	12.462.113
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**116.013.793**	**1.160.610**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-23.520.630	-306.343
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**240.902**	**13.316.380**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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]	Other reserves [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]									
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**36.000.000**	**985.532.634**	**7.210.039**	**-2.926.136**			**7.715.597**	**27.777.249**	**-514.114.984**	**-13.890.595**	**533.303.804**		**533.303.804**
	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	15									-13.890.595	13.890.595			
	Total Comprehensive Income (Loss)														0
	Profit (loss)											-39.442.732	-39.442.732		-39.442.732
	Other Comprehensive Income (Loss)					1.294.211							1.294.211		1.294.211
	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		**36.000.000**	**985.532.634**	**7.210.039**	**-1.631.925**			**7.715.597**	**27.777.249**	**-528.005.580**	**-39.442.732**	**495.155.283**		**495.155.283**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**36.000.000**	**985.532.634**	**7.210.039**	**-2.382.707**			**7.715.597**	**27.777.249**	**-528.005.580**	**-7.666.327**	**526.180.905**		**526.180.905**
	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	15									-7.666.327	7.666.327			
	Total Comprehensive Income (Loss)														
	Profit (loss)											-114.128.402	-114.128.402		-114.128.402
	Other Comprehensive Income (Loss)					609.153							609.153		609.153
	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 - 30.09.2025															
	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		**36.000.000**	**985.532.634**	**7.210.039**	**-1.773.554**			**7.715.597**	**27.777.249**	**-535.671.907**	**-114.128.402**	**412.661.656**		**412.661.656**