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KAMUYU AYDINLATMA PLATFORMU

GOLDA GIDA SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 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

GOLDA GIDA SANAYİ VE TİCARET A.Ş.

30.06.2026 TARİHİNDE SONA EREN ARA HESAP DÖNEMİNE AİT

SINIRLI DENETİM RAPORU

Golda Gıda Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Golda Gıda Sanayi ve Ticaret Anonim Şirketi'nin (Şirket) 30.06.2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") 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 denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Şirket'in 31.12.2025 ve 30.06.2025 tarihlerinde sona eren hesap dönemlerine ait finansal tabloları başka bir bağımsız denetim kuruluşu tarafından denetlenmiş olup sırasıyla 09.02.2026 ve 27.08.2025 tarihli özel bağımsız denetçi raporlarında olumlu görüş bildirilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 10.08.2026

Eren Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Gül Şahin

Sorumlu Denetçi

E-imzalıdır

Eski Büyükdere Caddesi,

Reşitpaşa Mahallesi,

Park Plaza, No: 14, Kat: 10

Maslak-Sarıyer / İstanbul

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	216.184.938	605.400.228
Trade Receivables		544.949.554	312.692.380
Trade Receivables Due From Related Parties	6	610.627	414.735
Trade Receivables Due From Unrelated Parties	7	544.338.927	312.277.645
Other Receivables		219.373.477	136.342.869
Other Receivables Due From Related Parties	6	111.891.896	117.318.303
Other Receivables Due From Unrelated Parties	9	107.481.581	19.024.566
Inventories	10	268.041.410	303.860.901
Prepayments	12	21.506.904	24.720.708
Other current assets	29	13.681.955	23.123.472
SUB-TOTAL		**1.283.738.238**	**1.406.140.558**
Total current assets		**1.283.738.238**	**1.406.140.558**
NON-CURRENT ASSETS			
Financial Investments	47	151.032.847	194.718.572
Investment property	13	798.676.531	798.676.531
Property, plant and equipment	14	2.831.462.757	2.870.863.324
Right of Use Assets	15	11.329.862	12.761.748
Intangible assets and goodwill	17	7.481.683	7.650.178
Deferred Tax Asset	40	177.467.686	200.583.723
Total non-current assets		**3.977.451.366**	**4.085.254.076**
Total assets		**5.261.189.604**	**5.491.394.634**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	189.233	869.798
Other Financial Liabilities	47	7.271.231	7.274.040
Trade Payables		145.719.307	223.669.215
Trade Payables to Related Parties	6	1.467.453	1.983.668
Trade Payables to Unrelated Parties	7	144.251.854	221.685.547
Employee Benefit Obligations	27	24.723.881	24.825.240
Other Payables		660.250	692.884
Other Payables to Unrelated Parties	9	660.250	692.884
Current tax liabilities, current	40	17.770.214	4.259.118
Current provisions		15.797.346	12.204.934
Current provisions for employee benefits	27	10.520.501	10.913.681
Other current provisions	25	5.276.845	1.291.253
Other Current Liabilities	29	18.023.062	45.000.617
SUB-TOTAL		**230.154.524**	**318.795.846**
Total current liabilities		**230.154.524**	**318.795.846**
NON-CURRENT LIABILITIES			
Other Financial Liabilities	47	1.561.744	4.294.885
Other Payables		7.237.667	7.893.272
Other Payables to Unrelated parties	9	7.237.667	7.893.272
Non-current provisions		26.955.955	27.264.485
Non-current provisions for employee benefits	27	26.955.955	27.264.485
Deferred Tax Liabilities	40	721.727.429	756.086.024
Total non-current liabilities		**757.482.795**	**795.538.666**
Total liabilities		**987.637.319**	**1.114.334.512**
EQUITY			
Equity attributable to owners of parent		4.273.552.285	4.377.060.122
Issued capital	30	200.000.000	200.000.000
Inflation Adjustments on Capital	30	4.774.616.795	4.774.616.795
Share Premium (Discount)	30	213.447.306	213.447.306
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.575.481.687	1.575.214.817
Gains (Losses) on Revaluation and Remeasurement	30	1.606.353.631	1.606.353.631
Other Gains (Losses)	30	-30.871.944	-31.138.814

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-501.642.672	-468.004.663
Gains (Losses) on Revaluation and Reclassification	30	-501.642.672	-468.004.663
Restricted Reserves Appropriated From Profits	30	66.090.440	66.090.440
Prior Years' Profits or Losses	30	-1.984.304.573	-2.005.078.613
Current Period Net Profit Or Loss	41	-70.136.698	20.774.040
Total equity		**4.273.552.285**	**4.377.060.122**
Total Liabilities and Equity		**5.261.189.604**	**5.491.394.634**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	1.394.980.674	1.298.101.602	661.438.416	590.059.527
Cost of sales	31	-1.228.854.504	-1.127.960.340	-592.636.267	-508.517.996
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		166.126.170	170.141.262	68.802.149	81.541.531
GROSS PROFIT (LOSS)		166.126.170	170.141.262	68.802.149	81.541.531
General Administrative Expenses	33	-47.110.814	-41.624.888	-23.538.519	-19.080.187
Marketing Expenses	33	-107.463.486	-111.996.530	-56.938.182	-52.027.087
Other Income from Operating Activities	34	36.218.453	30.444.013	16.190.785	10.499.512
Other Expenses from Operating Activities	34	-16.420.293	-23.221.315	-8.950.567	-7.455.712
PROFIT (LOSS) FROM OPERATING ACTIVITIES		31.350.030	23.742.542	-4.434.334	13.478.057
Investment Activity Expenses	35	-35.110	0	-35.110	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		31.314.920	23.742.542	-4.469.444	13.478.057
Finance income	37	81.204.129	129.552.232	58.832.591	59.934.083
Finance costs	37	-2.071.850	-21.455.521	-945.257	-2.402.617
Gains (losses) on net monetary position	45	-150.736.365	-115.833.112	-61.361.239	-48.025.954
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-40.289.166	16.006.141	-7.943.349	22.983.569
Tax (Expense) Income, Continuing Operations		-29.847.532	3.907.901	26.049.061	25.656.907
Current Period Tax (Expense) Income	40	-31.122.087	-16.203.772	-17.035.856	-16.203.772
Deferred Tax (Expense) Income	40	1.274.555	20.111.673	43.084.917	41.860.679
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-70.136.698	19.914.042	18.105.712	48.640.476
PROFIT (LOSS)		-70.136.698	19.914.042	18.105.712	48.640.476
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-70.136.698	19.914.042	18.105.712	48.640.476
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)	41	-0,35070000	0,09960000	0,09050000	0,24320000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)	41	-0,35070000	0,09960000	0,09050000	0,24320000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		266.870	-2.814.023	266.870	-2.272.174
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	346.584	-3.752.031	346.584	-3.029.554
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-79.714	938.008	-79.714	757.380
Deferred Tax (Expense) Income	38	-79.714	938.008	-79.714	757.380
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-33.638.009	-73.338.280	-24.312.490	-29.776.547
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		-43.685.726	-97.784.375	-31.251.700	-39.702.062
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	38	-43.685.726	-97.784.375	-31.251.700	-39.702.062
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		10.047.717	24.446.095	6.939.210	9.925.515
Deferred Tax (Expense) Income	40	10.047.717	24.446.095	6.939.210	9.925.515
OTHER COMPREHENSIVE INCOME (LOSS)		**-33.371.139**	**-76.152.303**	**-24.045.620**	**-32.048.721**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-103.507.837**	**-56.238.261**	**-5.939.908**	**16.591.755**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-103.507.837	-56.238.261	-5.939.908	16.591.755

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-381.145.780**	**243.562.243**
Profit (Loss)		-40.289.166	16.006.141
Adjustments to Reconcile Profit (Loss)		**48.010.976**	**44.424.298**
Adjustments for depreciation and amortisation expense	14,17	45.653.943	39.949.666
Adjustments for Impairment Loss (Reversal of Impairment Loss)		534.563	692.353
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-1.539	561.616
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	536.102	130.737
Adjustments for provisions		10.777.680	10.772.998
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	6.792.088	10.321.961
Adjustments for (Reversal of) Other Provisions	25	3.985.592	451.037
Adjustments Related to Gain and Losses on Net Monetary Position		-8.955.210	-6.990.719
Changes in Working Capital		**-371.256.598**	**184.910.373**
Adjustments for decrease (increase) in trade accounts receivable		-229.158.071	50.482.903
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-229.158.071	50.482.903
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-83.167.896	93.961.857
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	5.289.119	113.158.219
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-88.457.015	-19.196.362
Adjustments for decrease (increase) in inventories	10	35.520.501	89.255.343
Decrease (Increase) in Prepaid Expenses	12	3.213.804	22.954.066
Adjustments for increase (decrease) in trade accounts payable		-77.949.908	-89.811.261
Increase (Decrease) in Trade Accounts Payables to Related Parties	7	-516.215	780.715
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-77.433.693	-90.591.976
Increase (Decrease) in Employee Benefit Liabilities	27	-1.490.751	-6.327.868
Adjustments for increase (decrease) in other operating payables		-688.239	-23.879
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-688.239	-23.879
Other Adjustments for Other Increase (Decrease) in Working Capital		-17.536.038	24.419.212
Decrease (Increase) in Other Assets Related with Operations	29	9.441.517	27.462.698
Increase (Decrease) in Other Payables Related with Operations	29	-26.977.555	-3.043.486
Cash Flows from (used in) Operations		**-363.534.788**	**245.340.812**
Income taxes refund (paid)	40	-17.610.992	-1.778.569
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-4.652.995**	**-2.953.332**
Proceeds from sales of property, plant, equipment and intangible assets		-4.652.995	-2.953.332
Proceeds from sales of property, plant and equipment	14	-3.741.931	-2.499.996
Proceeds from sales of intangible assets	17	-911.064	-453.336
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-3.416.515**	**-207.786.107**
Proceeds from borrowings	47	-3.416.515	-195.354.839
Payments of Lease Liabilities	15	0	-12.431.268
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-389.215.290	32.822.804
Net increase (decrease) in cash and cash equivalents		-389.215.290	32.822.804
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	**514.097.072**	**151.864.286**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	53	91.303.156	26.970.955
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	**216.184.938**	**211.658.045**

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]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans		Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income						
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		200.000.000	4.774.616.795	213.447.306	1.145.856.165	-25.475.409		-628.197.609	66.090.440	-1.831.391.873	8.134.532	3.923.080.347		3.923.080.347
	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	30									8.134.532	-8.134.532	0		0
	Total Comprehensive Income (Loss)														
	Profit (loss)	41										19.914.042	19.914.042		19.914.042
	Other Comprehensive Income (Loss)	30					-2.814.023		-73.338.280				-76.152.303		-76.152.303
	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		200.000.000	4.774.616.795	213.447.306	1.145.856.165	-28.289.432		-701.535.889	66.090.440	-1.823.257.341	19.914.042	3.866.842.086		3.866.842.086
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		200.000.000	4.774.616.795	213.447.306	1.606.353.631	-31.138.814		-468.004.663	66.090.440	-2.005.078.613	20.774.040	4.377.060.122		4.377.060.122
	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	30									20.774.040	-20.774.040	0		0
	Total Comprehensive Income (Loss)														
	Profit (loss)	41										-70.136.698	-70.136.698		-70.136.698
	Other Comprehensive Income (Loss)	30					266.870		-33.638.009				-33.371.139		-33.371.139
	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 01.01.2026 - 30.06.2026	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		200.000.000	4.774.616.795	213.447.306	1.606.353.631	-30.871.944		-501.642.672	66.090.440	-1.984.304.573	-70.136.698	4.273.552.285		4.273.552.285