



KAMUYU AYDINLATMA PLATFORMU

TAT GIDA SANAYİ A.Ş. Financial Report Unconsolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

30 September 2024 Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		33.432.446	125.929.175
Trade Receivables		1.286.000.890	1.819.577.073
Trade Receivables Due From Related Parties	4,16	43.008.002	1.467.594.132
Trade Receivables Due From Unrelated Parties	4	1.242.992.888	351.982.941
Other Receivables		3.791.495	13.707.748
Other Receivables Due From Unrelated Parties		3.791.495	13.707.748
Inventories	5	3.738.046.368	4.180.200.685
Prepayments		96.020.619	55.293.644
Prepayments to Unrelated Parties		96.020.619	55.293.644
Current Tax Assets		0	24.856.079
Other current assets		459.251.758	472.075.197
Other Current Assets Due From Unrelated Parties	15	459.251.758	472.075.197
SUB-TOTAL		5.616.543.576	6.691.639.601
Total current assets		5.616.543.576	6.691.639.601
NON-CURRENT ASSETS			
Financial Investments		2.171.558	44.863.594
Financial Assets at Fair Value Through Profit or Loss		2.171.558	44.863.594
Financial Assets Designated As at Fair Value Through Profit or Loss		2.171.558	44.863.594
Other Receivables		68.085	92.500
Other Receivables Due From Unrelated Parties		68.085	92.500
Property, plant and equipment	6	2.008.720.815	1.921.146.285
Land and Premises		2.008.720.815	1.921.146.285
Right of Use Assets		110.138.645	220.839.391
Intangible assets and goodwill		122.606.478	98.250.811
Brand names		122.606.478	98.250.811
Other Non-current Assets		0	213.744
Other Non-Current Assets Due From Unrelated Parties	15	0	213.744
Total non-current assets		2.243.705.581	2.285.406.325
Total assets		7.860.249.157	8.977.045.926
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.788.543.866	1.933.137.274
Current Borrowings From Related Parties		2.175.480	14.480.644
Lease Liabilities	16	2.175.480	14.480.644
Current Borrowings From Unrelated Parties		1.786.368.386	1.918.656.630
Bank Loans	3	1.766.069.352	1.901.972.847
Lease Liabilities		20.299.034	16.683.783
Current Portion of Non-current Borrowings	3	636.255.890	984.756.099
Current Portion of Non-current Borrowings from Unrelated Parties		636.255.890	984.756.099
Bank Loans	3	636.255.890	984.756.099
Trade Payables		1.528.554.968	1.202.291.385
Trade Payables to Related Parties	4,16	892.550	135.646.905
Trade Payables to Unrelated Parties	4	1.527.662.418	1.066.644.480
Employee Benefit Obligations		85.413.212	42.578.582
Other Payables		27.284.405	105.909.386
Other Payables to Related Parties	16	99.157	62.601.233
Other Payables to Unrelated Parties		27.185.248	43.308.153
Deferred Income Other Than Contract Liabilities		102.951.777	56.368.897
Deferred Income Other Than Contract Liabilities from Unrelated Parties		102.951.777	56.368.897
Current provisions		98.437.757	42.183.527
Current provisions for employee benefits		13.043.755	14.683.235
Other current provisions		85.394.002	27.500.292
SUB-TOTAL		4.267.441.875	4.367.225.150
Total current liabilities		4.267.441.875	4.367.225.150
NON-CURRENT LIABILITIES			

Long Term Borrowings		726.766.600	1.277.650.295
Long Term Borrowings From Related Parties		0	12.846.040
Lease Liabilities	16	0	12.846.040
Long Term Borrowings From Unrelated Parties		726.766.600	1.264.804.255
Bank Loans	3	639.224.820	1.175.201.240
Lease Liabilities		87.541.780	89.603.015
Non-current provisions		63.034.662	87.078.073
Non-current provisions for employee benefits		63.034.662	87.078.073
Deferred Tax Liabilities		82.244.129	42.922.595
Total non-current liabilities		872.045.391	1.407.650.963
Total liabilities		5.139.487.266	5.774.876.113
EQUITY			
Equity attributable to owners of parent		2.720.761.891	3.202.169.813
Issued capital	8	136.000.000	136.000.000
Inflation Adjustments on Capital	8	2.641.737.149	3.057.347.001
Share Premium (Discount)	8	0	179.902.621
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-88.249.991	-67.059.167
Gains (Losses) on Revaluation and Remeasurement		-88.249.991	-67.059.167
Gains (Losses) on Remeasurements of Defined Benefit Plans		-88.249.991	-67.059.167
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-255.832.751	-340.924.298
Gains (Losses) on Hedge		-255.832.751	-223.106.206
Gains (Losses) on Cash Flow Hedges		-255.832.751	-223.106.206
Gains (Losses) on Revaluation and Reclassification		0	-117.818.092
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		0	-117.818.092
Restricted Reserves Appropriated From Profits		832.416.129	884.084.582
Legal Reserves	8	832.416.129	884.084.582
Prior Years' Profits or Losses		0	-530.009.424
Current Period Net Profit Or Loss		-545.308.645	-117.171.502
Total equity		2.720.761.891	3.202.169.813
Total Liabilities and Equity		7.860.249.157	8.977.045.926

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	9	4.738.968.322	6.104.002.427	1.400.627.759	1.867.952.149
Cost of sales	9	-4.299.080.628	-5.674.234.913	-1.204.779.408	-1.772.230.396
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		439.887.694	429.767.514	195.848.351	95.721.753
GROSS PROFIT (LOSS)		439.887.694	429.767.514	195.848.351	95.721.753
General Administrative Expenses	10	-385.722.498	-545.537.352	-128.608.836	-242.472.913
Marketing Expenses	10	-388.339.093	-449.547.265	-102.147.982	-159.158.107
Research and development expense	10	-21.262.305	-12.618.700	-7.921.817	-4.642.843
Other Income from Operating Activities	11	427.656.086	713.936.523	140.779.206	176.936.254
Other Expenses from Operating Activities	11	-155.867.758	-240.833.499	-59.933.514	-88.538.567
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-83.647.874	-104.832.779	38.015.408	-222.154.423
Investment Activity Income	12	18.899.276	11.887.653	10.811.181	2.718.955
Investment Activity Expenses	12	-11.719.418	-6.221.943	-11.719.418	-6.221.943
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-76.468.016	-99.167.069	37.107.171	-225.657.411
Finance income	13	41.784.327	141.945.779	6.332.112	49.195.418
Finance costs	13	-875.741.014	-856.126.164	-243.209.325	-285.728.737
Gains (losses) on net monetary position		425.694.294	1.128.642.754	124.613.850	486.746.346
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-484.730.409	315.295.300	-75.156.192	24.555.616
Tax (Expense) Income, Continuing Operations		-60.578.236	-37.900.461	-24.862.087	-38.217.700
Current Period Tax (Expense) Income	14	0	-107.633.194	0	7.659.233
Deferred Tax (Expense) Income	14	-60.578.236	69.732.733	-24.862.087	-45.876.933
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-545.308.645	277.394.839	-100.018.279	-13.662.084
PROFIT (LOSS)		-545.308.645	277.394.839	-100.018.279	-13.662.084
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-545.308.645	277.394.839	-100.018.279	-13.662.084
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen faaliyetlerden pay başına kazanç (kuruş)</i>		-4,01000000	2,04000000	-0,74000000	-0,10000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-21.190.824	2.330.702	2.388	18.842.261
Gains (Losses) on Remeasurements of Defined Benefit Plans		-28.254.432	3.107.603	3.184	25.123.015
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.063.608	-776.901	-796	-6.280.754
Taxes Relating to Remeasurements of Defined Benefit Plans		7.063.608	-776.901	-796	-6.280.754
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		85.091.546	-313.097.296	-19.527.161	-137.959.427
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		157.090.789	-196.212.873	4.721	-181.062.163
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		157.090.789	-196.212.873	4.721	-181.062.163
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-43.635.395	-221.250.188	-26.040.936	-2.883.740
Gains (Losses) on Cash Flow Hedges		-43.635.395	-221.250.188	-26.040.936	-2.883.740
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-28.363.848	104.365.765	6.509.054	45.986.476
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		-39.272.697	49.053.218	-1.180	45.265.541
Taxes Relating to Cash Flow Hedges		10.908.849	55.312.547	6.510.234	720.935
OTHER COMPREHENSIVE INCOME (LOSS)		63.900.722	-310.766.594	-19.524.773	-119.117.166
TOTAL COMPREHENSIVE INCOME (LOSS)		-481.407.923	-33.371.755	-119.543.052	-132.779.250

Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-481.407.923	-33.371.755	-119.543.052	-132.779.250

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-545.308.645	277.394.828
Profit (Loss) from Continuing Operations		-545.308.645	277.394.828
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	6	209.213.671	283.911.111
Adjustments for Impairment Loss (Reversal of Impairment Loss)	5	-31.409.069	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-31.409.069	0
Adjustments for provisions		29.451.672	79.431.395
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-28.442.038	-54.497.843
Adjustments for (Reversal of) Other Provisions		57.893.710	133.929.238
Adjustments for Interest (Income) Expenses		673.308.775	605.687.120
Adjustments for Interest Income	13	-25.146.103	-74.612.101
Adjustments for interest expense	13	753.957.003	767.723.785
Deferred Financial Expense from Credit Purchases		20.656	315.679
Unearned Financial Income from Credit Sales		-55.522.781	-87.740.243
Adjustments for Tax (Income) Expenses	14	60.578.236	-8.252.925
Adjustments for losses (gains) on disposal of non-current assets		-3.108.657	3.282.053
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	12	-3.108.657	3.282.053
Adjustments Related to Gain and Losses on Net Monetary Position		-623.263.640	-951.796.946
Other adjustments to reconcile profit (loss)		174.243.654	222.047.549
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		595.593.832	81.306.719
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.424.586.130	87.128.464
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-828.992.298	-5.821.745
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		122.473.816	-156.461.250
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		122.473.816	-156.461.250
Adjustments for decrease (increase) in inventories		473.563.386	636.052.552
Decrease (Increase) in Prepaid Expenses		-40.726.975	144.108.316
Adjustments for increase (decrease) in trade accounts payable		263.740.851	721.752.965
Increase (Decrease) in Trade Accounts Payables to Related Parties		-197.256.431	-20.059.686
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		460.997.282	741.812.651
Increase (Decrease) in Employee Benefit Liabilities		42.834.630	55.007.339
Adjustments for increase (decrease) in other operating payables		-16.663.813	-26.537.311
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-16.663.813	-26.537.311
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		46.582.880	68.565.984
Other Adjustments for Other Increase (Decrease) in Working Capital		35.697.014	-43.249.841
Decrease (Increase) in Other Assets Related with Operations		35.697.014	-43.249.841
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-23.821.033	36.683.030
Income taxes refund (paid)		24.856.079	-37.393.771
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		19.313.622	-2.770.899
Proceeds from sales of property, plant and equipment		19.313.622	-2.770.899
Purchase of Property, Plant, Equipment and Intangible Assets		-264.012.506	-458.174.123

Purchase of property, plant and equipment		-264.012.506	-458.174.123
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.240.458.389	-1.477.585.857
Proceeds from borrowings		2.415.736.160	3.402.720.893
Proceeds from Loans		2.415.736.160	3.402.720.893
Repayments of borrowings		-2.749.408.334	-4.039.408.020
Loan Repayments		-2.749.408.334	-4.039.408.020
Payments of Lease Liabilities		-45.110.397	-50.970.882
Interest paid		-886.821.921	-864.539.949
Interest Received		25.146.103	74.612.101
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.320.609	53.008.038
Net increase (decrease) in cash and cash equivalents		-17.320.609	53.008.038
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		125.929.175	643.953.449
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-75.176.120	-314.439.429
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		33.432.446	382.522.058

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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Cash Flow Hedges		Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss	
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	136.000.000	3.057.411.570	179.906.258	-44.472.851	-137.158.818	-8.754.758		883.608.171	-326.695.679	-202.920.170	3.537.013.723	3.537.013.723
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								389.583	-203.309.753	202.920.170	0	0
Total Comprehensive Income (Loss)				2.330.702	-147.159.649	-165.937.634				277.394.828	-33.371.753	-33.371.753
Profit (loss)										277.394.828	277.394.828	277.394.828
Other Comprehensive Income (Loss)				2.330.702	-147.159.649	-165.937.634						
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	136.000.000	3.057.411.570	179.906.258	-42.142.149	-284.318.467	-174.692.392		884.087.754	-530.005.432	277.394.828	3.503.641.970	3.503.641.970
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	136.000.000	3.057.347.001	179.902.621	-67.059.167	-117.818.092	-223.106.205		884.084.582	-117.171.502	-530.009.424	3.202.169.814	3.202.169.814
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								-51.668.453	117.171.502	530.009.424	0	0
Total Comprehensive Income (Loss)				-21.190.824	117.818.092	-32.726.546				-545.308.645	-481.407.923	-481.407.923
Profit (loss)										-545.308.645	-545.308.645	-545.308.645
Other Comprehensive Income (Loss)				-21.190.824	117.818.092	-32.726.546						
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												

Previous Period
01.01.2023 - 30.09.2023

