



KAMUYU AYDINLATMA PLATFORMU

DİRİTEKS DİRİLİŞ TEKSTİL SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	AAC BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

BAĞIMSIZ DENETÇİ RAPORU

DIRITEKS DIRILIS TEKSTİL SAN. TIC.A.S.

Yönetim Kurulu'na

A) 01.01.2023-30.06.2023 Ara Hesap Dönemi Konsolide Finansal Tablolara İlişkin Sınırlı Bağımsız Denetimi

1) Sınırlı Olumlu Görüş

Diriteks Dirilis Tekstil San. Tic. A.Ş. nin 30 Haziran 2023 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartlarına 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 sorgulanmasından ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Şartlı Sonucun Dayanağı

Yönetim tarafından sunulan bilgiler çerçevesinde, Türkiye Muhasebe Standartlarına uygun olarak denetiminde:

1 – Grup'un 30 Haziran 2023 tarihi itibarıyla borçlanmaları içerisinde muhasebeleştirilen 10.454.584 TL tutarındaki banka kredilerine ilişkin yeterli ve uygun mutabakat temin edilememiştir.

2 – Grup'un 30 Haziran 2023 tarihi itibarıyla 10.454.584 TL vadesi geçmiş banka kredi borcunun yeniden yapılandırılması ve temerrüttü nedeniyle oluşan/oluşacak ceza ve faiz giderlerine ilişkin herhangi bir karşılık muhasebeleştirilmemiştir. Vadesi geçmiş banka kredilerinden doğabilecek muhtemel yükümlülükler finansal tablolarda yer almamaktadır. Grup'un finansal durum tablosunda raporlanan banka kredisi kullandığı bankalara borcu ile Grup aleyhine İcra Dairesi'nde takibi yapılan banka kredisi borcu tutarları da uyumlu değildir.

3 – Grup aleyhine yürütülen çok sayıda hukuki süreç bulunmaktadır. İlgili hukuki süreçlerin muhtemel sonuçları, Grup finansal durum tablosunda yer almamaktadır.

Dikkat Çekilen Hususlar

1 – Grup'un 30 Haziran 2023 tarihi itibarıyla 6.305.978 TL tutarındaki ticari alacakları ve 3.619.809 TL tutarındaki ticari borçlarına ilişkin yeterli ve uygun mutabakat temin edilememiştir. Ancak, grup çalışanlarının beyanlarından, yapılan dönemler itibarıyla mukayeseli analizlerden, kısmen sağlanan mutabakatlardan ve denetlenen ara dönem sonrası ödeme ve tahsilatlardan alacakların ve borçların doğru ve gerçeğe uygun bir şekilde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

2 - Grup'un 30 Haziran 2023 tarihi itibarıyla ticari alacak ve ticari borçlarının vadelerine göre itfa edilmesinde itfa tutarı önemlilik düzeyinin altında kaldığından, vadelerine göre itfa edilmemiştir.

3 - Grup, 30 Haziran 2023 tarihli kar veya zarar tablosunda net 6.693.402 TL tutarında ertelenmiş vergi gelir/gideri muhasebeleştirilmiştir. Grup'un ilgili ertelenmiş vergi geliri/gideri olmasaydı net dönem zararı 21.009.284 TL olarak gerçekleşecekti.

4 - Şirketin %42 oranında iştiraki olan Diri İplik AŞ. nin payları Isparta İcra Müdürlüğü 2021/35101 dosyasından icra yoluyla satılmıştır. Satış işleminin yapıldığı Isparta İcra Hukuk Mahkemesinin 03.11.2022 tarih ve Dosya N:2023/665, Karar No: 2023/1050 sayılı kararı 12.04.2023 istinaf başvurusu Antalya Bölge Adliye Mahkemesi 12. Hukuk Dairesi tarafından esastan ret edilmiştir. İstinaf kararı 22.06.2023 tarihinde Yargıtay da temyiz edilmiştir.

5 - Grubun, 30 Haziran 2023 tarihi itibarıyla kısa vadeli 19.935.515 TL. tutarındaki borçları, 10.227.352 TL tutarındaki dönen varlıklarını aşmıştır. Grup'un sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek önemli bir belirsizliğin mevcut olduğunu göstermektedir.

6- Şirketin Isparta Gönen ilçesindeki 121 Ada, 5 parselde kayıtlı 40.662 m2 fabrika binası alacaklı Halkbankası tarafından satışa çıkarılmış ve 3.kişi tarafından 18.960.000 TL ye satın alınmış olup, şirket tarafından Isparta İcra Mahkemesine 2022/320 Esas dosya ile itiraz edilmiş olup, Duruşması 07.09.2023 tarihine ertelenmiştir.

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem finansal bilgilerin, Diriteks Diriliş Tekstil San. Tic. A.Ş nin 30 Haziran 2023 tarihi itibarıyla finansal durumunun, aynı tarihli finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, tüm önemli yönleriyle **doğru ve gerçeğe uygun bir şekilde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.**

25.08.2023

Kenan KATAR

Sorumlu Denetçi

AAC Bağımsız Denetim Danışmanlık A.Ş.

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	67.896	63.116
Trade Receivables		6.305.978	8.533.034
Trade Receivables Due From Unrelated Parties	6	6.305.978	8.533.034
Other Receivables		905.000	83.675
Other Receivables Due From Related Parties	5	2.564	2.564
Other Receivables Due From Unrelated Parties	7	902.436	81.111
Inventories	8	2.558.773	711.013
Prepayments	9	160.480	25.140
Other current assets	13	253.096	3.072
SUB-TOTAL		10.251.223	9.419.050
Total current assets		10.251.223	9.419.050
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates			3.196.838
Other Receivables		505	505
Other Receivables Due From Unrelated Parties	7	505	505
Property, plant and equipment	11	54.651.595	46.271.697
Intangible assets and goodwill	12	713.233	714.882
Deferred Tax Asset	18	2.635.607	5.711.398
Total non-current assets		58.000.940	55.895.320
Total assets		68.252.163	65.314.370
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	16	10.454.584	10.454.584
Current Portion of Non-current Borrowings	16	1.657.328	1.657.328
Trade Payables		3.619.809	3.199.812
Trade Payables to Related Parties	5		1.016.949
Trade Payables to Unrelated Parties	6	3.619.809	2.182.863
Employee Benefit Obligations	15	2.147.389	2.027.026
Other Payables		761.565	761.565
Other Payables to Related Parties	5	760.123	760.123
Other Payables to Unrelated Parties	7	1.442	1.442
Deferred Income Other Than Contract Liabilities	9	758.362	582.245
Other Current Liabilities	13	536.477	1.289.934
SUB-TOTAL		19.935.514	19.972.494
Total current liabilities		19.935.514	19.972.494
NON-CURRENT LIABILITIES			
Other non-current liabilities		0	
Other Non-Current Liabilities to Related Parties		0	
Total non-current liabilities		0	
Total liabilities		19.935.514	19.972.494
EQUITY			
Equity attributable to owners of parent		48.316.791	45.326.194
Issued capital	17	10.650.000	10.650.000
Inflation Adjustments on Capital	17	256.125	
Effects of Business Combinations Under Common Control	17	500.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		45.728.838	37.914.998
Gains (Losses) on Revaluation and Remeasurement	17	45.709.779	36.164.913
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	45.709.779	36.164.913
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	17	19.059	1.750.085
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	17	-3.995.939	
Other Gains (Losses)	17	-3.995.939	

Restricted Reserves Appropriated From Profits	17	539.037	495.308
Prior Years' Profits or Losses	17	-3.272.962	-14.434.202
Current Period Net Profit Or Loss	17	-2.088.308	10.700.090
Non-controlling interests	17	-142	15.682
Total equity		48.316.649	45.341.876
Total Liabilities and Equity		68.252.163	65.314.370

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	115.678	33.091.450		
Cost of sales	20		-32.129.949		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		115.678	961.501		
GROSS PROFIT (LOSS)		115.678	961.501		
General Administrative Expenses	21	-1.954.713	-158.303		
Other Expenses from Operating Activities	22	-10.479.718	-8.619.021		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-12.318.753	-7.815.823		
Investment Activity Income	23		76.388		
Share of Profit (Loss) from Investments Accounted for Using Equity Method	23	-126.438			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-12.445.191	-7.739.435		
Finance costs	24	-437.730	-2.979.592		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-12.882.921	-10.719.027		
Tax (Expense) Income, Continuing Operations		10.786.226	2.600.169		
Deferred Tax (Expense) Income	18	10.786.226	2.600.169		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.096.695	-8.118.858		
PROFIT (LOSS)		-2.096.695	-8.118.858		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-8.387			
Owners of Parent		-2.088.308	-8.118.858		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)	17	-2.096.695	-8.118.858		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss					
Gains (Losses) on Revaluation of Property, Plant and Equipment	17	53.860.400	13.107.300		
Gains (Losses) on Remeasurements of Defined Benefit Plans			687		
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	17	19.059			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	17	-8.150.620	-625.636		
Deferred Tax (Expense) Income		-8.150.620	-625.636		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss					
	17	-3.995.939	3.180.069		
OTHER COMPREHENSIVE INCOME (LOSS)		41.732.900	15.662.420		
TOTAL COMPREHENSIVE INCOME (LOSS)		39.636.205	7.543.562		
Total Comprehensive Income Attributable to					
Non-controlling Interests		158.545			
Owners of Parent		39.477.660	7.543.562		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		16.405	-26.968.659
Profit (Loss)		-2.096.695	-8.118.858
Adjustments to Reconcile Profit (Loss)		-2.393.433	-8.636.304
Adjustments for depreciation and amortisation expense		-4.462.681	
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-6.815.268
Adjustments for provisions			581
Adjustments for Interest (Income) Expenses		-437.461	
Other adjustments for non-cash items		2.506.709	
Other adjustments to reconcile profit (loss)			-1.821.617
Changes in Working Capital		4.506.533	-10.289.885
Adjustments for decrease (increase) in trade accounts receivable			29.230.897
Adjustments for Decrease (Increase) in Other Receivables Related with Operations			113.742
Adjustments for decrease (increase) in inventories		1.847.760	-6.086.432
Adjustments for increase (decrease) in trade accounts payable		-40.996	-33.548.092
Other Adjustments for Other Increase (Decrease) in Working Capital		2.699.769	
Cash Flows from (used in) Operations		16.405	-27.045.047
Dividends received			76.388
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-6.462.335
Other inflows (outflows) of cash		0	-6.462.335
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
Proceeds from borrowings		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		16.405	-33.430.994
Effect of exchange rate changes on cash and cash equivalents			-2.971.499
Net increase (decrease) in cash and cash equivalents		16.405	-36.402.493
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		51.491	36.453.984
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		67.896	51.491



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity																											Non-controlling interests (member)																							
	Equity attributable to owners of parent (member)																																																		
	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													Retained Earnings																								
	Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement (member)			Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge			Gains (Losses) on Revaluation and Reclassification				Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Restricted Reserves Appropriated From Profits (member)	Other equity interest (member)	Other reserves (member)	Advance Dividend Payments (Net)	Prior Years' Profits or Losses	Net Profit or Loss												
												Increase (Decrease) on Revaluation of Property, Plant and Equipment	Increase (Decrease) on Revaluation of Intangible Assets	Increase (Decrease) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)					Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments																									
Statement of changes in equity [abstract]																																																			
Statement of changes in equity [line items]																																																			
Equity at beginning of period	10.650.000							18.907				37.014.075				-46.764																					534.645	1.249	32.416.100	2.504.380	18.260.392		18.260.392								
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																																																			
Total Comprehensive Income (Loss)																																																			
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	10.650.000	0	0	0	0	0	0	0	0	0	0	13.107.300	0	0	-424.950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Statement of changes in equity [abstract]																																																			
Statement of changes in equity [line items]																																																			
Equity at beginning of period	10.650.000											36.164.914																																							
Adjustments Related to Accounting Policy Changes																																																			
Adjustments Related to Required Changes in Accounting Policies																																																			
Adjustments Related to Voluntary Changes in Accounting Policies																																																			
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