



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	154.829	63.116
Trade Receivables		8.103.393	8.533.034
Trade Receivables Due From Unrelated Parties	6	8.103.393	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	2.558.774	711.013
Prepayments		516.209	25.140
Other current assets	13	706.452	3.071
SUB-TOTAL		12.944.657	9.419.049
Total current assets		12.944.657	9.419.049
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	3		3.196.838
Other Receivables	7	505	505
Other Receivables Due From Unrelated Parties		505	505
Property, plant and equipment	11	54.651.595	46.271.697
Intangible assets and goodwill	12	713.232	714.881
Deferred Tax Asset	18	3.088.443	5.711.398
Total non-current assets		58.453.775	55.895.319
Total assets		71.398.432	65.314.368
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		3.403.239	3.199.812
Trade Payables to Related Parties	5		1.016.949
Trade Payables to Unrelated Parties	6	3.403.239	2.182.863
Employee Benefit Obligations	15	2.035.838	2.027.026
Other Payables		942.598	761.565
Other Payables to Related Parties	5	784.656	760.123
Other Payables to Unrelated Parties	7	157.942	1.442
Deferred Income Other Than Contract Liabilities	9	2.568.062	582.245
Other Current Liabilities	13	14.757	1.289.933
SUB-TOTAL		21.076.406	19.972.493
Total current liabilities		21.076.406	19.972.493
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities	18	1.792	
Total non-current liabilities		1.792	
Total liabilities		21.078.198	19.972.493
EQUITY			
Equity attributable to owners of parent		50.312.361	45.326.193
Issued capital	17	10.650.000	10.650.000
Share Premium (Discount)	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		45.709.779	36.164.913
Increases (Decreases) on Revaluation of Property, Plant and Equipment		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		19.059	1.750.085
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-3.995.939	
Restricted Reserves Appropriated From Profits		539.036	495.307
Prior Years' Profits or Losses		-3.272.961	-14.434.202

Current Period Net Profit Or Loss		-92.738	10.700.090
Non-controlling interests		7.873	15.682
Total equity		50.320.234	45.341.875
Total Liabilities and Equity		71.398.432	65.314.368

Profit or loss [abstract]

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	Footnote Reference	Current Period	Previous Period	Current Period 3	Previous Period
		01.01.2023 - 30.09.2023	01.01.2022 - 30.09.2022	Months 01.07.2023 - 30.09.2023	3 Months 01.07.2022 - 30.09.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	115.678	103.845.597		
Cost of sales	20		-99.615.584		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		115.678	4.230.013		
GROSS PROFIT (LOSS)		115.678	4.230.013		
General Administrative Expenses	21	-2.188.584	-195.989		
Other Expenses from Operating Activities	22	-12.743.903	-18.875.259		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-14.816.809	-14.841.235		
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)		-14.943.247	-14.764.847		
Finance income	24	4.050.672	2.531.685		
Finance costs	24	-437.806	-9.300.574		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.330.381	-21.533.736		
Tax (Expense) Income, Continuing Operations		11.237.271	4.396.455		
Deferred Tax (Expense) Income	18	11.237.271	4.396.455		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-93.110	-17.137.281		
PROFIT (LOSS)		-93.110	-17.137.281		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-372			
Owners of Parent		-92.738	-17.137.281		
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 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-93.110	-17.137.281		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		45.728.838	13.107.300		
Gains (Losses) on Revaluation of Property, Plant and Equipment		53.860.399	13.107.300		
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		19.059			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-8.150.620			
Deferred Tax (Expense) Income		-8.150.620			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-3.995.938	476.817		
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		-3.995.938	476.817		
OTHER COMPREHENSIVE INCOME (LOSS)		41.732.900	13.584.117		
TOTAL COMPREHENSIVE INCOME (LOSS)		41.639.790	-3.553.164		
Total Comprehensive Income Attributable to					
Non-controlling Interests		166.559			
Owners of Parent		41.473.231	-3.553.164		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
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	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		91.713	-8.469.678
Profit (Loss)		-93.110	-17.137.281
Adjustments to Reconcile Profit (Loss)		-2.393.433	-8.417.695
Adjustments for depreciation and amortisation expense		-4.462.681	
Adjustments for provisions			-15.529.331
Adjustments for Interest (Income) Expenses		-437.461	2.425.138
Adjustments for Tax (Income) Expenses			4.396.455
Other adjustments for non-cash items		2.506.709	
Other adjustments to reconcile profit (loss)			290.043
Changes in Working Capital		1.806.764	17.085.298
Adjustments for decrease (increase) in trade accounts receivable			17.085.298
Adjustments for decrease (increase) in inventories		1.847.760	
Adjustments for increase (decrease) in trade accounts payable		-40.996	
Cash Flows from (used in) Operations		-679.779	-8.469.678
Other inflows (outflows) of cash		771.492	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		91.713	-8.469.678
Effect of exchange rate changes on cash and cash equivalents			8.435.970
Net increase (decrease) in cash and cash equivalents		91.713	-33.708
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		63.116	51.491
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		154.829	17.783

