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KAMUYU AYDINLATMA PLATFORMU

DARDANEL ÖNENTAŞ GIDA SANAYİ A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Konsolide Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Dardanel Önentaş Gıda Sanayi Şirketi Anonim Şirketi Yönetim Kurulu'na

Giriş

Dardanel Önentaş Gıda Sanayi Anonim Şirketi'nin ve bağlı ortaklıklarının (birlikte " Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "*Ara Dönem Finansal Raporlama"* Standardına (" TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Grup'un 30 Haziran 2024 tarihi itibarıyla konsolide finansal durumunun ve aynı tarihte sona eren altı aylık hesap dönemine ilişkin konsolide finansal performansının ve konsolide nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Aysel Tunç, SMMM

Sorumlu Denetçi

4 Ekim 2024

Bursa, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	124.234.480	129.057.769
Financial Investments		184.355	0
Other Financial Investments		184.355	0
Trade Receivables	7	696.508.684	499.537.512
Trade Receivables Due From Unrelated Parties	7	696.508.684	499.537.512
Other Receivables		522.875.908	578.597.025
Other Receivables Due From Related Parties	8	443.718.823	496.185.757
Other Receivables Due From Unrelated Parties	8	79.157.085	82.411.268
Inventories	9	823.941.173	1.044.843.156
Prepayments	10	417.330.949	382.017.812
Prepayments to Related Parties	6	312.335.951	151.170.281
Prepayments to Unrelated Parties	10	104.994.998	230.847.531
Current Tax Assets		2.820.718	3.518.423
Other current assets	19	13.399.040	41.408.806
Other Current Assets Due From Unrelated Parties	19	13.399.040	41.408.806
SUB-TOTAL		**2.601.295.307**	**2.678.980.503**
Total current assets		**2.601.295.307**	**2.678.980.503**
NON-CURRENT ASSETS			
Property, plant and equipment	11	5.231.994.188	5.325.056.841
Right of Use Assets	13	35.502.187	35.449.869
Intangible assets and goodwill	12	311.406.949	348.996.847
Other intangible assets		311.406.949	348.996.847
Deferred Tax Asset	30	290.453.891	143.001.102
Other Non-current Assets	19	2.475.186	2.850.721
Other Non-Current Assets Due From Unrelated Parties	19	2.475.186	2.850.721
Total non-current assets		**5.871.832.401**	**5.855.355.380**
Total assets		**8.473.127.708**	**8.534.335.883**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	2.744.539.999	2.648.149.407
Current Borrowings From Unrelated Parties	5	2.744.539.999	2.648.149.407
Current Portion of Non-current Borrowings	5	57.284.801	90.018.286
Current Portion of Non-current Borrowings from Unrelated Parties	5	57.284.801	90.018.286
Trade Payables		769.047.065	734.611.018
Trade Payables to Related Parties	6	0	7.428.443
Trade Payables to Unrelated Parties	7	769.047.065	727.182.575
Employee Benefit Obligations	17	55.758.811	45.609.229
Other Payables	8	19.226.838	30.599.649
Other Payables to Related Parties	8	19.226.838	30.599.649
Deferred Income Other Than Contract Liabilities	10	35.245.370	35.094.870
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	35.245.370	35.094.870
Current provisions	17	27.745.436	17.931.641
Current provisions for employee benefits		27.745.436	17.931.641
Other Current Liabilities	19	3.456.462	7.537.987
SUB-TOTAL		**3.712.304.782**	**3.609.552.087**
Total current liabilities		**3.712.304.782**	**3.609.552.087**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	20.463.824	29.183.826
Long Term Borrowings From Unrelated Parties	5	20.463.824	29.183.826
Non-current provisions	17	101.255.893	79.289.378
Non-current provisions for employee benefits	17	101.255.893	79.289.378
Deferred Tax Liabilities	30	140.234.020	114.980.658
Total non-current liabilities		**261.953.737**	**223.453.862**
Total liabilities		**3.974.258.519**	**3.833.005.949**
EQUITY			

Equity attributable to owners of parent		4.498.869.189	4.701.329.934
Issued capital	20	586.099.283	586.099.283
Inflation Adjustments on Capital	20	2.396.959.261	2.396.959.261
Share Premium (Discount)	20	63.354.815	63.354.815
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	1.290.240.628	1.315.221.889
Gains (Losses) on Revaluation and Remeasurement	20	1.290.240.628	1.315.221.889
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	1.290.240.628	1.315.221.889
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	20	213.797.735	220.498.316
Exchange Differences on Translation	20	213.797.735	220.498.316
Restricted Reserves Appropriated From Profits	20	59.471.074	59.471.074
Legal Reserves	20	59.471.074	59.471.074
Prior Years' Profits or Losses	20	59.725.296	135.729.679
Current Period Net Profit Or Loss	20	-170.778.903	-76.004.383
Total equity		**4.498.869.189**	**4.701.329.934**
Total Liabilities and Equity		**8.473.127.708**	**8.534.335.883**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	4.846.959.042	4.094.721.202	2.420.522.164	2.216.899.241
Cost of sales	22	-3.400.369.813	-2.982.391.009	-1.683.881.439	-1.596.241.720
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.446.589.229	1.112.330.193	736.640.725	620.657.521
GROSS PROFIT (LOSS)		1.446.589.229	1.112.330.193	736.640.725	620.657.521
General Administrative Expenses	23	-263.930.356	-183.743.232	-119.748.877	-77.381.885
Marketing Expenses	23	-816.318.773	-606.195.399	-495.506.760	-299.173.182
Research and development expense	23	-17.089.467	-13.988.865	-7.416.743	-6.080.379
Other Income from Operating Activities	24	352.197.328	390.014.728	194.632.486	308.578.523
Other Expenses from Operating Activities	24	-296.311.657	-230.226.627	-133.133.576	-184.373.089
PROFIT (LOSS) FROM OPERATING ACTIVITIES		405.136.304	468.190.798	175.467.255	362.227.509
Investment Activity Income	25	317.220	8.175.413	317.220	1.421.154
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		405.453.524	476.366.211	175.784.475	363.648.663
Finance costs	28	-580.699.280	-720.824.683	-284.192.579	-546.266.189
Gains (losses) on net monetary position		-109.405.487	-84.592.569	-106.984.156	-73.532.852
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-284.651.243	-329.051.041	-215.392.260	-256.150.378
Tax (Expense) Income, Continuing Operations		113.872.340	-352.219.588	188.699.817	-3.591.245
Current Period Tax (Expense) Income			-6.708.737		-6.708.737
Deferred Tax (Expense) Income	28	113.872.340	-345.510.851	188.699.817	3.117.492
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-170.778.903	-681.270.629	-26.692.443	-259.741.623
PROFIT (LOSS)		-170.778.903	-681.270.629	-26.692.443	-259.741.623
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-170.778.903	-681.270.629	-26.692.443	-259.741.623
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-24.981.261	-14.740.914	-24.981.261	-14.740.914
Gains (Losses) on Remeasurements of Defined Benefit Plans		-33.308.348	-18.426.143	-33.308.348	-18.426.143
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		8.327.087	3.685.229	8.327.087	3.685.229
Deferred Tax (Expense) Income		8.327.087	3.685.229	8.327.087	3.685.229
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-6.700.581	144.990.121	-471.051.543	57.473.377
Exchange Differences on Translation of Foreing Operations		-6.700.581	144.990.121	-471.051.543	57.473.377
Reclassification adjustments on exchange differences on translation of Foreign Operations		-6.700.581	144.990.121	-471.051.543	57.473.377
OTHER COMPREHENSIVE INCOME (LOSS)		**-31.681.842**	**130.249.207**	**-496.032.804**	**42.732.463**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-202.460.745**	**-551.021.422**	**-522.725.247**	**-217.009.160**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-202.460.745	-551.021.422	-522.725.247	-217.009.160

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**41.164.857**	**-157.640.263**
Profit (Loss)		-170.778.903	-681.272.629
Profit (Loss) from Continuing Operations		-170.778.903	-681.272.629
Adjustments to Reconcile Profit (Loss)		**242.056.910**	**760.108.513**
Adjustments for depreciation and amortisation expense	11,12,13	131.888.750	114.558.403
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.466.564	708.035
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-6.466.564	708.035
Adjustments for provisions		27.715.068	20.027.343
Adjustments for (Reversal of) Provisions Related with Employee Benefits		27.715.068	20.027.343
Adjustments for Interest (Income) Expenses		418.832.575	246.111.360
Adjustments for unrealised foreign exchange losses (gains)		317.068.798	424.096.713
Adjustments for fair value losses (gains)		-532.792.157	-382.728.779
Other Adjustments for Fair Value Losses (Gains)		-532.792.157	-382.728.779
Adjustments for Tax (Income) Expenses	31	-113.872.340	345.510.851
Adjustments for losses (gains) on disposal of non-current assets		-317.220	-3.018.395
Other adjustments to reconcile profit (loss)		0	-5.157.018
Changes in Working Capital		**-21.267.425**	**-228.177.779**
Adjustments for decrease (increase) in trade accounts receivable		-387.967.760	-222.996.491
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-387.967.760	-222.996.491
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		58.343.961	67.019.341
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		58.343.961	67.019.341
Adjustments for decrease (increase) in inventories		220.901.983	-158.283.059
Decrease (Increase) in Prepaid Expenses		-111.067.421	-287.884.205
Adjustments for increase (decrease) in trade accounts payable		180.109.703	378.445.512
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		180.109.703	378.445.512
Increase (Decrease) in Employee Benefit Liabilities		19.193.910	27.328.095
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		7.109.827	-31.552.799
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.891.628	-254.173
Increase (Decrease) in Other Payables Related with Operations		-7.891.628	-254.173
Cash Flows from (used in) Operations		**50.010.582**	**-149.341.895**
Payments Related with Provisions for Employee Benefits		-8.845.725	-8.318.217
Other inflows (outflows) of cash		0	19.849
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-279.388.689**	**-204.292.605**
Proceeds from sales of property, plant, equipment and intangible assets		22.141.289	3.506.027
Proceeds from sales of property, plant and equipment		22.141.289	3.506.027
Purchase of Property, Plant, Equipment and Intangible Assets		-301.529.978	-207.798.632
Purchase of property, plant and equipment		-301.529.978	-207.798.632
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**258.889.857**	**444.609.177**
Proceeds from borrowings		1.077.558.417	1.242.522.321
Proceeds from Loans		1.077.558.417	1.242.522.321
Repayments of borrowings		-818.668.560	-797.913.144
Loan Repayments		-818.668.560	-797.913.144
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		20.666.025	82.676.309
Effect of exchange rate changes on cash and cash equivalents		-25.489.314	-16.605.588
Net increase (decrease) in cash and cash equivalents		-4.823.289	66.070.721
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**129.057.769**	**32.341.088**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**124.234.480**	**98.411.809**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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]		Exchange Differences on Translation	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									
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**586.099.283**	**2.396.959.261**	**63.354.815**	**972.308.925**	**-19.784.633**	**35.659.017**			**59.471.074**	**-195.127.664**	**330.686.822**	**4.229.626.900**		**4.229.626.900**
	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											330.686.822	-330.686.822	0		0
	Total Comprehensive Income (Loss)															
	Profit (loss)												-681.270.629	-681.270.629		-681.270.629
	Other Comprehensive Income (Loss)						-14.740.914	144.990.121						130.249.207		130.249.207
	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		**586.099.283**	**2.396.959.261**	**63.354.815**	**972.308.925**	**-34.525.547**	**180.649.138**			**59.471.074**	**135.559.158**	**-681.270.629**	**3.678.605.478**		**3.678.605.478**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**586.099.283**	**2.396.959.261**	**63.354.815**	**1.359.814.311**	**-44.592.422**	**220.498.316**			**59.471.074**	**135.729.679**	**-76.004.383**	**4.701.329.934**		**4.701.329.934**
	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											-76.004.383	76.004.383	0		0
	Total Comprehensive Income (Loss)															
	Profit (loss)												-170.778.903	-170.778.903		-170.778.903
	Other Comprehensive Income (Loss)						-24.981.261	-6.700.581						-31.681.842		-31.681.842
	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 01.01.2024 - 30.06.2024	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		586.099.283	2.396.959.261	63.354.815	1.359.814.311	-69.573.683	213.797.735			59.471.074	59.725.296	-170.778.903	4.498.869.189		4.498.869.189