KAMUYU AYDINLATMA PLATFORMU

DCT TRADİNG DIŞ TİCARET A.Ş.
Financial Report
Consolidated
2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	338.640.903	109.367.533
Financial Investments	6	64.275.740	2.177.731
Trade Receivables		49.140.994	584.281.315
Trade Receivables Due From Unrelated Parties	9	49.140.994	584.281.315
Other Receivables	4	4.080.962	
Other Receivables Due From Related Parties		1.795.571	
Other Receivables Due From Unrelated Parties		2.285.391	
Inventories	10	243.635.817	1.094.869.962
Prepayments		53.998.557	5.420.976
Prepayments to Unrelated Parties	11	53.998.557	5.420.976
Current Tax Assets	11	1.948.595	74.809
Other current assets		82.646.930	103.437.583
Other Current Assets Due From Unrelated Parties		82.646.930	103.437.583
SUB-TOTAL		**838.368.498**	**1.899.629.909**
Total current assets		**838.368.498**	**1.899.629.909**
NON-CURRENT ASSETS			
Other Receivables		302.507	168.592
Other Receivables Due From Related Parties		302.507	168.592
Investment property	12	79.974.189	79.974.189
Property, plant and equipment	13	172.404.890	200.888.629
Land and Premises		12.936.249	14.997.980
Land Improvements		843.205	914.884
Buildings		85.327.292	101.873.678
Machinery And Equipments		47.547.054	57.002.471
Vehicles		11.551.296	11.842.189
Fixtures and fittings		3.148.736	2.529.846
Leasehold Improvements		977.396	
Bearer Plants		10.073.662	11.727.581
Right of Use Assets	14	19.137.422	23.875.579
Intangible assets and goodwill		112.083	211.855
Computer Softwares		112.083	211.855
Deferred Tax Asset	24	8.378.945	2.118.665
Total non-current assets		**280.310.036**	**307.237.509**
Total assets		**1.118.678.534**	**2.206.867.418**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		179.539.364	602.170.371
Current Borrowings From Unrelated Parties		179.539.364	602.170.371
Bank Loans	7	179.539.364	602.170.371
Current Portion of Non-current Borrowings		3.017.073	12.590.165
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		3.017.073	12.590.165
Bank Loans	7	2.898.299	12.458.890
Lease Liabilities	8	118.774	131.275
Trade Payables		113.361.261	940.342.314
Trade Payables to Unrelated Parties	9	113.361.261	940.342.314
Employee Benefit Obligations	17	3.594.479	1.530.941
Other Payables		68.158.110	73.182.559
Other Payables to Related Parties	4	2.877.069	4.815.749
Other Payables to Unrelated Parties		65.281.041	68.366.810
Deferred Income Other Than Contract Liabilities	11	1.341.190	140.711.464
Current tax liabilities, current	24		19.538.391
Current provisions		263.667	230.892
Current provisions for employee benefits	17	263.667	230.892
Other Current Liabilities			39.768
SUB-TOTAL		**369.275.144**	**1.790.336.865**

Total current liabilities		**369.275.144**	**1.790.336.865**
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.759.045	2.978.099
Long Term Borrowings From Unrelated Parties		2.759.045	2.978.099
Bank Loans	7	280.315	
Lease Liabilities	8	2.478.730	2.978.099
Other Payables		4.493.568	6.032.365
Other Payables to Unrelated parties		4.493.568	6.032.365
Non-current provisions		1.021.195	925.093
Non-current provisions for employee benefits	17	1.021.195	925.093
Deferred Tax Liabilities	24	42.756.621	49.963.727
Total non-current liabilities		**51.030.429**	**59.899.284**
Total liabilities		**420.305.573**	**1.850.236.149**
EQUITY			
Equity attributable to owners of parent		694.537.945	351.789.308
Issued capital	19	130.000.000	100.000.000
Inflation Adjustments on Capital		92.940.466	91.285.648
Share Premium (Discount)		374.612.009	
Effects of Business Combinations Under Common Control		-34.226.657	-34.226.657
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		130.886.204	130.813.459
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-36.973.510	-19.955.557
Restricted Reserves Appropriated From Profits		14.732.853	14.732.853
Prior Years' Profits or Losses		73.786.261	58.691.978
Current Period Net Profit Or Loss		-51.219.681	10.447.584
Non-controlling interests		3.835.016	4.841.961
Total equity		**698.372.961**	**356.631.269**
Total Liabilities and Equity		**1.118.678.534**	**2.206.867.418**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	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	20	1.550.358.874	665.680.999	297.690.274	155.586.036
Cost of sales	20	-1.573.005.018	-679.540.749	-319.172.255	-161.996.809
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-22.646.144	-13.859.750	-21.481.981	-6.410.773
GROSS PROFIT (LOSS)		-22.646.144	-13.859.750	-21.481.981	-6.410.773
General Administrative Expenses	18-21	-44.025.362	-22.979.429	-11.651.185	-6.531.274
Marketing Expenses	18-21	-51.483.727	-12.810.418	-3.343.242	-5.028.224
Other Income from Operating Activities		17.728.705	21.364.697	1.371.416	9.231.084
Other Expenses from Operating Activities		-20.082.965	-19.491.436	-2.273.251	-11.418.121
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-120.509.493	-47.776.336	-37.378.243	-20.157.308
Investment Activity Income	22	14.945.800	6.638.585	4.805.974	1.204.785
Investment Activity Expenses	22	-4.786.894	-3.537.989	-2.736.428	-759.435
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-110.350.587	-44.675.740	-35.308.697	-19.711.958
Finance income	23	41.063.285	9.135.512	31.500.391	105.927
Finance costs	23	-67.616.243	-64.324.520	-15.530.591	-5.152.055
Gains (losses) on net monetary position		75.687.227	31.776.740	-10.132.270	25.775.088
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-61.216.318	-68.088.008	-29.471.167	1.017.002
Tax (Expense) Income, Continuing Operations		9.452.311	-6.312.202	-3.665.353	-4.625.914
Current Period Tax (Expense) Income	24			3.781.977	
Deferred Tax (Expense) Income	24	9.452.311	-6.312.202	-7.447.330	-4.625.914
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-51.764.007	-74.400.210	-33.136.520	-3.608.912
PROFIT (LOSS)		-51.764.007	-74.400.210	-33.136.520	-3.608.912
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-544.326	-1.030.128	-184.698	-783.642
Owners of Parent		-51.219.681	-73.370.082	-32.951.822	-2.825.270
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		72.745	16.175.893	-106.777	16.667.000
Gains (Losses) on Remeasurements of Defined Benefit Plans		96.994	116.349	-142.368	771.159
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability			20.721.111		20.721.111
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-24.249	-4.661.567	35.591	-4.825.270
Deferred Tax (Expense) Income		-24.249	-4.661.567	35.591	-4.825.270
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-17.730.572	-4.705.382	-876.734	-27.382.696
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-17.730.572	-4.705.382	-876.734	-27.382.696
Taxes Relating to Exchange Differences on Translation of Foreign Operations		-17.730.572	-4.705.382	-876.734	-27.382.696
OTHER COMPREHENSIVE INCOME (LOSS)		**-17.657.827**	**11.470.511**	**-983.511**	**-10.715.696**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-69.421.834**	**-62.929.699**	**-34.120.031**	**-14.324.608**
Total Comprehensive Income Attributable to					
Non-controlling Interests		21.089	1.117.985	1.045.098	2.319.400
Owners of Parent		-69.442.923	-64.047.684	-35.165.129	-16.644.008

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**354.918.240**	**133.449.033**
Profit (Loss)		-51.764.007	-74.400.210
Profit (Loss) from Continuing Operations		-51.764.007	-74.400.210
Adjustments to Reconcile Profit (Loss)		**31.980.403**	**71.888.509**
Adjustments for depreciation and amortisation expense		11.972.732	11.775.891
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	2.423.414
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			2.423.414
Adjustments for provisions		7.448.055	327.075
Adjustments for (Reversal of) Provisions Related with Employee Benefits		541.827	327.075
Adjustments for (Reversal of) Other Provisions		6.906.228	
Adjustments for Interest (Income) Expenses		17.038.035	25.452.268
Adjustments for interest expense		17.038.035	25.452.268
Adjustments for Tax (Income) Expenses		-33.030.026	8.421.085
Adjustments Related to Gain and Losses on Net Monetary Position		28.551.607	23.488.776
Changes in Working Capital		**376.575.630**	**136.067.477**
Adjustments for decrease (increase) in trade accounts receivable		535.140.321	27.351.327
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		535.140.321	27.351.327
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-32.001.805	-93.100.251
Decrease (Increase) in Other Related Party Receivables Related with Operations		-1.795.571	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-30.206.234	-93.100.251
Adjustments for decrease (increase) in inventories		844.327.917	-56.176.612
Adjustments for increase (decrease) in trade accounts payable		-826.981.053	57.419.932
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-826.981.053	57.419.932
Adjustments for increase (decrease) in other operating payables		-143.909.750	200.573.081
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-143.909.750	200.573.081
Cash Flows from (used in) Operations		**356.792.026**	**133.555.776**
Payments Related with Provisions for Employee Benefits			-26.543
Income taxes refund (paid)		-1.873.786	-80.200
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-68.163.934**	**-3.001.825**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	703.095
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-62.098.009	
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-6.065.925	-384.045
Purchase of property, plant and equipment		-6.015.002	-384.045
Purchase of intangible assets		-50.923	
Other inflows (outflows) of cash			-3.320.875
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-42.944.361**	**-127.634.086**
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		31.654.818	
Proceeds from Issuing Shares or Other Equity Instruments		374.612.009	
Proceeds from issuing shares		374.612.009	
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control			-83.843.775
Proceeds from borrowings		0	0
Repayments of borrowings		-449.461.188	-21.432.177
Loan Repayments		-449.461.188	-21.432.177
Dividends Paid			-10.934.005
Other inflows (outflows) of cash		250.000	-11.424.129

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		243.809.945	2.813.122
Effect of exchange rate changes on cash and cash equivalents		14.330.988	-576.305
Net increase (decrease) in cash and cash equivalents		258.140.933	2.236.817
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**109.367.533**	**72.013.080**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-28.867.563	-23.957.943
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**338.640.903**	**50.291.954**

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	Effects of Combinations of Entities or Businesses Under Common Control	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]										
							Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	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			
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**22.000.000**	**58.016.610**		**42.026.277**	**112.155.607**	**-763.026**	**-13.395.139**			**13.122.283**	**56.910.366**	**51.737.387**	**341.810.365**	**14.356.263**	**356.166.628**
	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												51.737.387	-51.737.387			
	Total Comprehensive Income (Loss)						15.219.288	87.262	-5.984.152					-73.370.082	-64.047.684	1.117.985	-62.929.699
	Profit (loss)																
	Other Comprehensive Income (Loss)						2.245.611		-2.978.027						-732.416		-732.416
	Issue of equity		23.000.000	11.358.550										-34.358.550		-10.691.705	-10.691.705
	Capital Decrease																0
	Capital Advance																
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control					-83.843.776									-83.843.776		-83.843.776
	Advance Dividend Payments																
	Dividends Paid											1.610.569	-12.544.573		-10.934.004		-10.934.004
	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																0
	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												67.068		67.068		67.068
	Increase (decrease) through other changes, equity																0
	Equity at end of period		**45.000.000**	**69.375.160**		**-41.817.499**	**129.620.506**	**-675.764**	**-22.357.318**			**14.732.853**	**61.811.698**	**-73.370.082**	**182.319.553**	**4.782.543**	**187.102.096**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**100.000.000**	**91.285.648**		**-34.226.657**	**131.791.192**	**-977.733**	**-19.955.557**			**14.732.853**	**58.691.978**	**10.447.584**	**351.789.308**	**4.841.961**	**356.631.269**
	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												4.646.699		4.646.699		4.646.699
	Restated Balances																
	Transfers												10.447.584	-10.447.584			
	Total Comprehensive Income (Loss)							72.745	-18.295.987					-51.219.681	-69.442.923	21.089	-69.421.834
	Profit (loss)																
	Other Comprehensive Income (Loss)								1.278.034						1.278.034	-1.028.034	250.000
	Issue of equity		30.000.000	1.654.818											31.654.818		31.654.818
	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 - 30.09.2024	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions																
	Increase (Decrease) through Share-Based Payment Transactions				374.612.009										374.612.009		374.612.009
	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																0
	Equity at end of period		**130.000.000**	**92.940.466**	**374.612.009**	**-34.226.657**	**131.791.192**	**-904.988**	**-36.973.510**			**14.732.853**	**73.786.261**	**-51.219.681**	**694.537.945**	**3.835.016**	**698.372.961**