

KAMUYU AYDINLATMA PLATFORMU

DCT TRADING 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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	338.640.903	109.367.5
Financial Investments	6	64.275.740	2.177.7
Trade Receivables		49.140.994	584.281.3
Trade Receivables Due From Unrelated Parties	9	49.140.994	584.281.3
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	1.094.869.9
Prepayments	11	53.998.557	5.420.9 5.420.9
Prepayments to Unrelated Parties Current Tax Assets	11 11	53.998.557 1.948.595	74.8
Other current assets	11	1.948.595 82.646.930	103.437.5
Other Current Assets Due From Unrelated Parties		82.646.930	103.437.5
SUB-TOTAL		838.368.498	1.899.629.9
Total current assets		838.368.498	1.899.629.9
		050.500.450	1.033.023.5
NON-CURRENT ASSETS			
Other Receivables		302.507	168.5
Other Receivables Due From Related Parties	••	302.507	168.5
Investment property	12	79.974.189	79.974.1
Property, plant and equipment	13	172.404.890	200.888.6
Land and Premises		12.936.249	14.997.9
Land Improvements		843.205 85.327.292	914.8 101.873.6
Buildings Machinery And Equipments		47.547.054	57.002.4
Vehicles		11.551.296	11.842.1
Fixtures and fittings		3.148.736	2.529.8
Leasehold Improvements		977.396	2.323.0
Bearer Plants		10.073.662	11.727.5
Right of Use Assets	14	19.137.422	23.875.5
Intangible assets and goodwill		112.083	211.8
Computer Softwares		112.083	211.8
Deferred Tax Asset	24	8.378.945	2.118.6
Total non-current assets		280.310.036	307.237.5
Total assets		1.118.678.534	2.206.867.4
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
		179.539.364	602 170 3
Current Borrowings		179.539.364	602.170.3 602.170.3
Current Borrowings From Unrelated Parties Bank Loans	7	179.539.364	602.170.3
Current Portion of Non-current Borrowings	1	3.017.073	12.590.1
Current Portion of Non-current Borrowings from Related Parties		0	12.550.
Current Portion of Non-current Borrowings from Unrelated Parties		3.017.073	12.590.
Bank Loans	7	2.898.299	12.458.8
Lease Liabilities	8	118.774	131.2
Trade Payables		113.361.261	940.342.3
Trade Payables to Unrelated Parties	9	113.361.261	940.342.3
Employee Benefit Obligations	17	3.594.479	1.530.9
Other Payables Other Payables to Polated Parties	4	68.158.110	73.182.5
Other Payables to Unrelated Parties	4	2.877.069	4.815.7
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities	11	65.281.041 1.341.190	68.366.8 140.711.4
Current tax liabilities, current	24	1.341.190	19.538.3
Current tax habilities, current Current provisions	27	263.667	19.538.3
Current provisions for employee benefits	17	263.667	230.8
Other Current Liabilities	11	203.001	39.7
Other Cuffelli Flabilities			

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
otal liabilities		420.305.573	1.850.236.149
QUITY			
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	155.586.0
Cost of sales	20	-1.573.005.018	-679.540.749	-319.172.255	-161.996.8
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-22.646.144	-13.859.750	-21.481.981	-6.410.7
GROSS PROFIT (LOSS)		-22.646.144	-13.859.750	-21.481.981	-6.410.7
General Administrative Expenses	18-21	-44.025.362	-22.979.429	-11.651.185	-6.531
Marketing Expenses	18-21	-51.483.727	-12.810.418	-3.343.242	-5.028.
Other Income from Operating Activities		17.728.705	21.364.697	1.371.416	9.231.
Other Expenses from Operating Activities		-20.082.965	-19.491.436	-2.273.251	-11.418.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-120.509.493	-47.776.336	-37.378.243	-20.157.
Investment Activity Income	22	14.945.800	6.638.585	4.805.974	1.204
Investment Activity Expenses	22	-4.786.894	-3.537.989	-2.736.428	-759.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-110.350.587	-44.675.740	-35.308.697	-19.711
Finance income	23	41.063.285	9.135.512	31.500.391	105
Finance costs	23	-67.616.243	-64.324.520	-15.530.591	-5.152
Gains (losses) on net monetary position		75.687.227	31.776.740	-10.132.270	25.775
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-61.216.318	-68.088.008	-29.471.167	1.017
Tax (Expense) Income, Continuing Operations		9.452.311	-6.312.202	-3.665.353	-4.625
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
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-51.764.007	-74.400.210	-33.136.520	-3.608
PROFIT (LOSS)		-51.764.007	-74.400.210	-33.136.520	-3.608
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-544.326	-1.030.128	-184.698	-783
Owners of Parent		-51.219.681	-73.370.082	-32.951.822	-2.825
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
Gains (Losses) on Remeasurements of Defined Benefit Plans		96.994	116.349	-142.368	771
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability			20.721.111		20.721
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
Deferred Tax (Expense) Income		-24.249	-4.661.567	35.591	-4.825
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-17.730.572	-4.705.382	-876.734	-27.382
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
Taxes Relating to Exchange Differences on Translation of Foreign Operations		-17.730.572	-4.705.382	-876.734	-27.382
OTHER COMPREHENSIVE INCOME (LOSS)		-17.657.827	11.470.511	-983.511	-10.715
TOTAL COMPREHENSIVE INCOME (LOSS)		-69.421.834	-62.929.699	-34.120.031	-14.324.
Total Comprehensive Income Attributable to					
Non-controlling Interests		21.089	1.117.985	1.045.098	2.319
Owners of Parent		-69.442.923	-64.047.684	-35.165.129	-16.644



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		354.918.240	133.449.03
Profit (Loss)		-51.764.007	-74.400.21
Profit (Loss) from Continuing Operations		-51.764.007	-74.400.21
Adjustments to Reconcile Profit (Loss)		31.980.403	71.888.50
Adjustments for depreciation and amortisation expense		11.972.732	11.775.89
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	2.423.41
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			2.423.41
Adjustments for provisions		7.448.055	327.07
Adjustments for (Reversal of) Provisions Related with Employee Benefits		541.827	327.07
Adjustments for (Reversal of) Other Provisions		6.906.228	
Adjustments for Interest (Income) Expenses		17.038.035	25.452.26
Adjustments for interest expense		17.038.035	25.452.26
Adjustments for Tax (Income) Expenses		-33.030.026	8.421.08
Adjustments Related to Gain and Losses on Net Monetary Position		28.551.607	23.488.770
Changes in Working Capital		376.575.630	136.067.47
Adjustments for decrease (increase) in trade accounts receivable		535.140.321	27.351.32
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		535.140.321	27.351.32
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-32.001.805	-93.100.25
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	-93.100.25
Adjustments for decrease (increase) in inventories		844.327.917	-56.176.61
Adjustments for increase (decrease) in trade accounts		844.321.911	-30.170.01
payable Increase (Decrease) in Trade Accounts Payables to		-826.981.053	57.419.93
Unrelated Parties Adjustments for increase (decrease) in other operating		-826.981.053	57.419.93
payables		-143.909.750	200.573.08
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-143.909.750	200.573.08
Cash Flows from (used in) Operations		356.792.026	133.555.77
Payments Related with Provisions for Employee Benefits		1.072.706	-26.543
Income taxes refund (paid) CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.873.786 -68.163.934	-80.20 - 3.001.82
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	703.09
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-62.098.009	
Proceeds from sales of property, plant, equipment and intangible assets			
Purchase of Property, Plant, Equipment and Intangible Assets		-6.065.925	-384.04
Purchase of property, plant and equipment		-6.015.002	-384.04
Purchase of property, plant and equipment Purchase of intangible assets		-6.015.002	-304.04
Other inflows (outflows) of cash		-50.525	-3.320.87
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-42.944.361	-3.520.67. - 127.634.08
Proceeds from changes in ownership interests in			-121.034.00
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			00.040.77
Under Common Control			-83.843.77
Proceeds from borrowings		0	
Repayments of borrowings		-449.461.188	-21.432.17
Loan Repayments Dividends Paid		-449.461.188	-21.432.177 -10.934.005
Other inflows (outflows) of cash		250.000	-11.424.129
		200.000	21,12 1,12

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]

Nature of Financial Statements

Consolidated

								Equit	ty						
								Equity attributable to owners of parent [member]							
		Footnote Reference					Other Accumulated Comprehensive Income That W	ll Not Be Reclassified In Profit Or Loss	Other Accumulat	ted Comprehensive Income That Will Be Reclassified In Profit Or Loss		Retained Earnin	gs		
														Non-	controlling interests [member]
			Issued Capital In	flation Adjustments on Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Gains/Losses on Revaluation and Ren	easurement [member]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	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							
	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 Total Comprehensive Income (Loss)						15.219.288	87.262	-5.984.152			51.737.387	-51.737.387 -73.370.082	64.047.694	1.117.985 -62.929.699
	Profit (loss)						13.219.200	61.202	-5.364.132				-13.310.082	-04.047.004	1.117.363 -02.323.033
	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														
Previous Period 1.2023 - 30.09.2023	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											67.068		67.068	67.068
	Commitment for which fair Value Hedge Accounting is Applied														
	Increase (decrease) through other changes, equity 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	182 310 552	4.782.543 187.102.096
	Statement of changes in equity [abstract]		10.000.000	03.313.100		**************************************	127.020.000	-010.104	-24,331,318		14.192.093	01.011.038	13.310.002		-1.102.070
	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 Total Comprehensive Income (Loss)											10.447.584		60.443.005	20.00
	Total Comprehensive Income (Loss) Profit (loss)							72.745	-18.295.987				-51.219.681	-69.442.923	21.089 -69.421.834
	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

GL 01.2024 - 30.09. 2024

Decrease through Other Distributions to Owners

Increase (Decrease) through Thesury Share
Transactions
Increase (Decrease) through Share-Based Payment
Transactions
Acquition or Disposal of a Subsidiany
Increase (Decrease) through Share-Based Payment
Transactions
Acquition or Disposal of a Subsidiany
Increase (Decrease) through Share-Based Payment
Transactions and the Company of the

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		

374.612.009

374.612.009

Amount Removed from Reserve of Change in Value
of Foreign Currency Basis Sprageds and Included in
Initial Cost or Other Carrying Amount of
Nn-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

130,000,000

92,940,466

374,612,009

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