



KAMUYU AYDINLATMA PLATFORMU

DCT TRADING DIŞ TİCARET A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	180.098.032	155.899.697
Financial Investments	6	277.153.382	321.891.499
Trade Receivables	9	750.734.745	254.216.022
Trade Receivables Due From Unrelated Parties	9	750.734.745	254.216.022
Other Receivables	10	626.756	53.346
Other Receivables Due From Related Parties	10	524.660	38.522
Other Receivables Due From Unrelated Parties	10	102.096	14.824
Inventories	11	49.483.217	134.561.471
Prepayments	12	24.278.172	8.143.032
Prepayments to Unrelated Parties	12	24.278.172	8.143.032
Current Tax Assets			3.219.822
Other current assets	20	32.860.122	142.323.220
Other Current Assets Due From Unrelated Parties	20	32.860.122	142.323.220
SUB-TOTAL		1.315.234.426	1.020.308.109
Total current assets		1.315.234.426	1.020.308.109
NON-CURRENT ASSETS			
Financial Investments	6	205.403.591	110.447.080
Other Receivables	10	478.053	326.987
Other Receivables Due From Unrelated Parties	10	478.053	326.987
Investment property	13	81.991.432	81.991.432
Property, plant and equipment	14	223.360.750	218.307.417
Land and Premises	14	14.038.045	13.945.289
Land Improvements	14	1.669.050	1.690.503
Buildings	14	96.283.720	96.196.981
Machinery And Equipments	14	58.240.915	52.967.633
Vehicles	14	15.987.281	17.066.025
Fixtures and fittings	14	3.486.505	3.623.861
Leasehold Improvements	14	1.011.293	1.077.247
Bearer Plants	14	32.643.941	31.739.878
Right of Use Assets	15	20.764.155	20.944.276
Intangible assets and goodwill	16	3.136.004	285.240
Other intangible assets	16	3.136.004	285.240
Deferred Tax Asset			7.925.507
Total non-current assets		535.133.985	440.227.939
Total assets		1.850.368.411	1.460.536.048
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		563.724.527	273.034.567
Current Borrowings From Unrelated Parties	7	563.724.527	273.034.567
Bank Loans	7	563.724.527	273.034.567
Current Portion of Non-current Borrowings		3.508.839	3.318.887
Current Portion of Non-current Borrowings from Unrelated Parties	7	3.508.839	3.318.887
Bank Loans	7	3.389.082	3.193.724
Lease Liabilities	7	119.757	125.163
Other Financial Liabilities	6	553.074	593.858
Other Miscellaneous Financial Liabilities	6	553.074	593.858
Trade Payables	9	123.306.679	84.056.403
Trade Payables to Unrelated Parties	9	123.306.679	84.056.403
Employee Benefit Obligations	18	2.953.374	3.834.589
Other Payables		23.564.086	106.915.497
Other Payables to Related Parties	4	1.844.197	4.169.710
Other Payables to Unrelated Parties	10	21.719.889	102.745.787
Deferred Income Other Than Contract Liabilities		44.878.939	3.696.136
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	44.878.939	3.696.136
Current tax liabilities, current		18.527.047	9.924.103
Current provisions	18	64.102	416.705

Current provisions for employee benefits	18	64.102	416.705
Other Current Liabilities	20	8.470.628	3.801.340
Other Current Liabilities to Unrelated Parties	20	8.470.628	3.801.340
SUB-TOTAL		789.551.295	489.592.085
Total current liabilities		789.551.295	489.592.085
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.900.661	25.265.142
Long Term Borrowings From Unrelated Parties		10.900.661	25.265.142
Bank Loans	20	8.313.142	22.669.610
Lease Liabilities	7	2.587.519	2.595.532
Other Payables	10	5.379.893	4.509.270
Other Payables to Unrelated parties	10	5.379.893	4.509.270
Non-current provisions	18	1.419.810	1.174.093
Non-current provisions for employee benefits	18	1.419.810	1.174.093
Deferred Tax Liabilities		88.262.397	66.981.602
Total non-current liabilities		105.962.761	97.930.107
Total liabilities		895.514.056	587.522.192
EQUITY			
Equity attributable to owners of parent		950.024.016	868.853.152
Issued capital	21	130.000.000	130.000.000
Inflation Adjustments on Capital	21	130.759.954	130.759.954
Share Premium (Discount)		437.989.407	437.989.407
Effects of Business Combinations Under Common Control		-40.032.846	-40.032.846
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		157.345.943	157.498.206
Gains (Losses) on Revaluation and Remeasurement		157.345.943	157.498.206
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.049.263	-897.000
Other Revaluation Increases (Decreases)		158.395.206	158.395.206
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		58.934.496	1.456.440
Exchange Differences on Translation		-52.102.001	-54.406.449
Gains (Losses) on Revaluation and Reclassification		111.036.497	55.862.889
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		111.036.497	55.862.889
Restricted Reserves Appropriated From Profits	21	20.035.415	20.035.415
Legal Reserves	21	20.035.415	20.035.415
Prior Years' Profits or Losses	21	31.146.576	78.545.216
Current Period Net Profit Or Loss		23.845.071	-47.398.640
Non-controlling interests		4.830.339	4.160.704
Total equity		954.854.355	873.013.856
Total Liabilities and Equity		1.850.368.411	1.460.536.048

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	22	1.368.121.038	1.118.598.476
Cost of sales	22	-1.216.694.732	-1.076.295.614
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		151.426.306	42.302.862
GROSS PROFIT (LOSS)		151.426.306	42.302.862
General Administrative Expenses	19	-26.880.028	-14.643.169
Marketing Expenses	19	-9.274.463	-38.450.469
Other Income from Operating Activities	24	9.251.866	25.677.414
Other Expenses from Operating Activities	24	-3.614.602	-14.741.875
PROFIT (LOSS) FROM OPERATING ACTIVITIES		120.909.079	144.763
Investment Activity Income	25	6.300.529	3.831.267
Investment Activity Expenses	25	-23.203.393	-1.044.094
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		104.006.215	2.931.936
Finance income	26	13.470.760	244.125
Finance costs	26	-52.157.946	-48.989.973
Gains (losses) on net monetary position	28	-14.955.464	63.005.246
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		50.363.565	17.191.334
Tax (Expense) Income, Continuing Operations		-26.227.446	-9.954.351
Current Period Tax (Expense) Income		-15.361.593	
Deferred Tax (Expense) Income		-10.865.853	-9.954.351
PROFIT (LOSS) FROM CONTINUING OPERATIONS		24.136.119	7.236.983
PROFIT (LOSS)		24.136.119	7.236.983
Profit (loss), attributable to [abstract]			
Non-controlling Interests		291.048	-127.250
Owners of Parent		23.845.071	7.364.233
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		-152.263	62.677
Gains (Losses) on Remeasurements of Defined Benefit Plans		-203.017	83.569
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		50.754	-20.892
Taxes Relating to Remeasurements of Defined Benefit Plans		50.754	-20.892
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		57.478.056	-9.965.391
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		73.564.811	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		73.564.811	
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		2.304.448	-9.965.391
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		2.304.448	-9.965.391
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-18.391.203	
Deferred Tax (Expense) Income		-18.391.203	
OTHER COMPREHENSIVE INCOME (LOSS)		57.325.793	-9.902.714
TOTAL COMPREHENSIVE INCOME (LOSS)		81.461.912	-2.665.731
Total Comprehensive Income Attributable to			
Non-controlling Interests		669.635	-532.880
Owners of Parent		80.792.277	-2.132.851

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-266.550.640	394.852.076
Profit (Loss)		24.136.119	7.236.983
Adjustments to Reconcile Profit (Loss)		23.190.042	18.643.934
Adjustments for depreciation and amortisation expense	14, 20	4.199.629	4.828.845
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-758.974	10.756.788
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		-758.974	10.756.788
Adjustments for provisions	19	236.791	164.395
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	236.791	164.395
Adjustments for Tax (Income) Expenses		26.227.446	-5.019.696
Adjustments Related to Gain and Losses on Net Monetary Position		-6.714.850	7.913.602
Changes in Working Capital		-313.876.801	368.896.700
Adjustments for decrease (increase) in trade accounts receivable	9	-496.518.723	164.039.431
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-496.518.723	164.039.431
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		95.823.304	-29.239.139
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		95.823.304	-29.239.139
Adjustments for decrease (increase) in inventories	11	85.078.254	828.663.706
Adjustments for increase (decrease) in trade accounts payable	9	39.250.276	-517.482.255
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	39.250.276	-517.482.255
Adjustments for increase (decrease) in other operating payables		-37.509.912	-77.085.043
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-37.509.912	-77.085.043
Cash Flows from (used in) Operations		-266.550.640	394.777.617
Income taxes refund (paid)			74.459
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		11.676.280	-5.298.724
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		4.955.214	-4.194.586
Purchase of Property, Plant, Equipment and Intangible Assets		-3.001.185	-5.820.405
Purchase of property, plant and equipment	13	-119.432	-5.780.522
Purchase of intangible assets	14	-2.881.753	-39.883
Other inflows (outflows) of cash	16	9.722.251	4.716.267
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		296.383.776	-406.962.048
Proceeds from borrowings		296.383.776	-406.962.048
Proceeds from Loans		296.383.776	-406.962.048
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		41.509.416	-17.408.696
Effect of exchange rate changes on cash and cash equivalents		-3.057.257	6.703.546
Net increase (decrease) in cash and cash equivalents		38.452.159	-10.705.150
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		155.899.697	127.920.462
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-14.253.824	-16.746.784
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		180.098.032	100.468.528

Footnote Reference	Equity												Non-controlling interests [member]
	Equity attributable to owners of parent [member]												
	Issued Capital	Inflation Adjustments on Capital	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]	Other equity interest [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			Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income					

Previous Period
01.01.2024 - 31.03.2024

Current Period 01.01.2025 - 31.03.2025																	0
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions																0
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
	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																0
	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																0
	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																0
	Increase (decrease) through other changes, equity																0
	Equity at end of period		130.000.000	130.759.954	-40.032.811	158.395.206	-1.049.263	-52.102.001		111.036.497	20.035.415	437.989.407	31.146.576	23.845.071	950.024.016	4.630.339	954.854.355