



KAMUYU AYDINLATMA PLATFORMU

DURUKAN ŞEKERLEME SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Durukan Şekerleme Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na

Giriş

Durukan Şekerleme Sanayi ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmekteyiz.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2025 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltilmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2.1 No'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen görüşü etkilememektedir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi Ankara, 8 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	433.360.393	384.415.802
Financial Investments		197.248.452	15.066.385
Financial Assets at Fair Value Through Profit or Loss		197.248.452	15.066.385
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	197.248.452	15.066.385
Trade Receivables		457.256.504	582.647.703
Trade Receivables Due From Related Parties	4	38.123.564	22.812.395
Trade Receivables Due From Unrelated Parties	6	419.132.940	559.835.308
Other Receivables		22.384.775	29.594.094
Other Receivables Due From Related Parties	4	12.620.354	16.906.623
Other Receivables Due From Unrelated Parties	8	9.764.421	12.687.471
Inventories	9	1.101.016.907	789.901.209
Prepayments		36.703.023	37.586.056
Prepayments to Unrelated Parties	10	36.703.023	37.586.056
Other current assets		89.519.151	74.225.209
Other Current Assets Due From Unrelated Parties	15	89.519.151	74.225.209
SUB-TOTAL		2.337.489.205	1.913.436.458
Total current assets		2.337.489.205	1.913.436.458
NON-CURRENT ASSETS			
Other Receivables		1.290.560	164.594
Other Receivables Due From Unrelated Parties	8	1.290.560	164.594
Property, plant and equipment		1.225.910.852	1.168.398.200
Land and Premises	11	115.912.088	115.912.088
Buildings	11	289.037.081	290.775.805
Machinery And Equipments	11	697.545.017	612.655.690
Vehicles	11	3.156.598	3.839.280
Fixtures and fittings	11	22.332.986	16.307.253
Leasehold Improvements	11	55.185	96.575
Construction in Progress	11	97.871.897	128.811.509
Other property, plant and equipment	11	0	0
Intangible assets and goodwill		56.232.568	48.727.136
Other Rights	12	55.859.357	48.314.975
Other intangible assets	12	373.211	412.161
Total non-current assets		1.283.433.980	1.217.289.930
Total assets		3.620.923.185	3.130.726.388
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		142.360.668	164.839.637
Current Borrowings From Unrelated Parties		142.360.668	164.839.637
Bank Loans	7	142.360.668	164.839.637
Current Portion of Non-current Borrowings		582.511.618	454.951.616
Current Portion of Non-current Borrowings from Unrelated Parties		582.511.618	454.951.616
Bank Loans	7	541.130.217	407.339.667
Lease Liabilities	7	41.381.401	47.611.949
Other Financial Liabilities		821.008	1.120.020
Other Miscellaneous Financial Liabilities	7	821.008	1.120.020
Trade Payables		225.867.178	232.316.444
Trade Payables to Unrelated Parties	6	225.867.178	232.316.444
Employee Benefit Obligations	14	22.701.054	19.674.273
Other Payables		4.836.044	4.811.940
Other Payables to Unrelated Parties	8	4.836.044	4.811.940
Deferred Income Other Than Contract Liabilities		31.640.729	30.199.415
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	31.640.729	30.199.415
Current provisions		8.499.399	5.656.236
Current provisions for employee benefits	14	6.292.792	3.395.708
Other current provisions	14	2.206.607	2.260.528

Other Current Liabilities		4,232.306	5,238.103
Other Current Liabilities to Unrelated Parties	15	4,232.306	5,238.103
SUB-TOTAL		1,023,470.004	918,807.684
Total current liabilities		1,023,470.004	918,807.684
NON-CURRENT LIABILITIES			
Long Term Borrowings		478,552.550	106,287.229
Long Term Borrowings From Unrelated Parties		478,552.550	106,287.229
Bank Loans	7	449,414.854	97,013.211
Lease Liabilities	7	29,137.696	9,274.018
Non-current provisions		5,515.530	4,212.119
Non-current provisions for employee benefits	14	5,515.530	4,212.119
Deferred Tax Liabilities	23	61,741.114	91,550.497
Total non-current liabilities		545,809.194	202,049.845
Total liabilities		1,569,279.198	1,120,857.529
EQUITY			
Equity attributable to owners of parent		2,051,643.987	2,009,868.859
Issued capital	16	132,500.000	132,500.000
Inflation Adjustments on Capital	16	585,288.852	585,288.852
Share Premium (Discount)	16	609,791.744	609,791.744
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		551,709.745	552,417.844
Gains (Losses) on Revaluation and Remeasurement		551,709.745	552,417.844
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	552,624.451	552,624.451
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-914.706	-206.607
Restricted Reserves Appropriated From Profits		16,491.218	11,379.270
Legal Reserves	16	16,491.218	11,379.270
Prior Years' Profits or Losses		113,379.201	440.745
Current Period Net Profit Or Loss		42,483.227	118,050.404
Non-controlling interests		0	0
Total equity		2,051,643.987	2,009,868.859
Total Liabilities and Equity		3,620,923.185	3,130,726.388



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	449.074.585	682.489.367	234.467.822	414.416.003
Cost of sales	17	-215.666.637	-398.789.188	-109.599.019	-269.122.592
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		233.407.948	283.700.179	124.868.803	145.293.411
GROSS PROFIT (LOSS)		233.407.948	283.700.179	124.868.803	145.293.411
General Administrative Expenses	18	-73.721.521	-49.002.644	-26.230.787	-25.017.401
Marketing Expenses	18	-49.204.783	-60.246.072	-24.272.706	-35.581.068
Research and development expense		-2.543.605	-3.492.763	-1.294.977	-1.505.654
Other Income from Operating Activities	19	69.575.946	43.690.010	43.097.492	15.473.685
Other Expenses from Operating Activities	19	-14.446.102	-28.200.721	-5.283.028	-6.982.668
PROFIT (LOSS) FROM OPERATING ACTIVITIES		163.067.883	186.447.989	110.884.797	91.680.305
Investment Activity Income	20	29.178.752	2.954.905	20.101.203	2.954.905
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		192.246.635	189.402.894	130.986.000	94.635.210
Finance income	21	59.203.236	1.505.314	12.674.537	1.408.680
Finance costs	21	-208.882.376	-126.664.036	-127.469.634	-72.719.710
Gains (losses) on net monetary position	22	-24.972.948	51.222.457	-34.442.542	3.435.513
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		17.594.547	115.466.629	-18.251.639	26.759.693
Tax (Expense) Income, Continuing Operations		24.888.680	-92.353.715	21.252.253	-23.154.072
Current Period Tax (Expense) Income	23	-4.709.193	-2.689.121	-1.041.226	-249.219
Deferred Tax (Expense) Income	23	29.597.873	-89.664.594	22.293.479	-22.904.853
PROFIT (LOSS) FROM CONTINUING OPERATIONS		42.483.227	23.112.914	3.000.614	3.605.621
PROFIT (LOSS)		42.483.227	23.112.914	3.000.614	3.605.621
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		42.483.227	23.112.914	3.000.614	3.605.621
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		-708.099	-863.358	-3.923.728	-1.935.828
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-919.609	-1.151.144	-5.095.750	-2.581.104
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		211.510	287.786	1.172.022	645.276
Deferred Tax (Expense) Income		211.510	287.786	1.172.022	645.276
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-708.099	-863.358	-3.923.728	-1.935.828
TOTAL COMPREHENSIVE INCOME (LOSS)		41.775.128	22.249.556	-923.114	1.669.793
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		41.775.128	22.249.556	-923.114	1.669.793

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		42.483.227	23.112.914
Profit (Loss) from Continuing Operations		42.483.227	23.112.914
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11	24.095.126	44.698.519
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-821.199	151.832
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-821.199	151.832
Adjustments for provisions		6.560.166	6.336.520
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	3.382.366	0
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	269.132	1.875.495
Adjustments for (Reversal of) Other Provisions	14	2.908.668	4.461.025
Adjustments for Interest (Income) Expenses		-53.331.946	-745.601
Adjustments for Interest Income	21	-53.331.946	-745.601
Adjustments for fair value losses (gains)		-21.268.094	0
Adjustments for Fair Value Losses (Gains) of Financial Assets	5	-21.268.094	0
Adjustments for Tax (Income) Expenses		-29.597.873	72.322.985
Adjustments for losses (gains) on disposal of non-current assets		-7.910.658	-2.954.905
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-7.910.658	-2.954.905
Adjustments Related to Gain and Losses on Net Monetary Position		53.526.765	15.465.115
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		126.212.398	-174.060.695
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		126.212.398	-174.060.695
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		6.083.353	680.354
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.083.353	680.354
Adjustments for Decrease (Increase) in Contract Assets		-15.293.942	-11.378.600
Decrease (Increase) In Other Contract Assets		-15.293.942	-11.378.600
Adjustments for decrease (increase) in inventories		-311.115.698	-23.262.174
Decrease (Increase) in Prepaid Expenses		883.033	7.283.337
Adjustments for increase (decrease) in trade accounts payable		-6.449.266	-4.766.941
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-6.449.266	-4.766.941
Increase (Decrease) in Employee Benefit Liabilities		3.026.781	5.736.478
Adjustments for Increase (Decrease) in Contract Liabilities		-1.005.797	598.120
Increase (Decrease) In Other Contract Liabilities		-1.005.797	598.120
Adjustments for increase (decrease) in other operating payables		24.104	1.431.504
Increase (Decrease) in Other Operating Payables to Unrelated Parties		24.104	1.431.504
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		1.441.314	-6.606.879
Cash Flows from (used in) Operations			
Interest received	21	53.331.946	745.601
Payments Related with Provisions for Employee Benefits	14	-1.922.909	-1.844.031
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		8.351.267	2.954.905
Proceeds from sales of property, plant and equipment	11	8.351.267	2.954.905
Purchase of Property, Plant, Equipment and Intangible Assets		-89.553.819	-54.349.874
Purchase of property, plant and equipment	11	-89.553.819	-54.349.874
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		-160.913.973	-2.271.855

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		477.047.342	115.033.067
Proceeds from borrowings		562.940.629	217.760.639
Proceeds from Loans		562.940.629	217.760.639
Decrease in Other Payables to Related Parties		0	-1.347.969
Interest paid	21	-85.893.287	-101.379.603
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		103.881.648	14.309.696
Net increase (decrease) in cash and cash equivalents		103.881.648	14.309.696
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		384.415.802	42.292.567
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-54.937.057	-17.186.022
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		433.360.393	39.416.241



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Increase (Decrease) 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	100.000.000	577.492.305		552.624.451	674.071			9.113.753	-108.382.658	111.088.920	1.242.610.842	0	1.242.610.842
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							6.231.641	104.857.279	-111.088.920	0	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)										23.112.914	23.112.914	0	23.112.914
Other Comprehensive Income (Loss)					-863.358						-863.358	0	-863.358
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	100.000.000	577.492.305		552.624.451	-189.287			15.345.394	-3.525.379	23.112.914	1.264.860.398	0	1.264.860.398
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	132.500.000	585.288.852	609.791.744	552.624.451	-206.607			11.379.270	440.745	118.050.404	2.009.868.859	0	2.009.868.859
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							5.111.948	112.938.456	-118.050.404	0	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)										42.483.227	42.483.227	0	42.483.227
Other Comprehensive Income (Loss)					-708.099						-708.099	0	-708.099
Issue of equity													0
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Previous Period
01.01.2024 - 30.06.2024

