



KAMUYU AYDINLATMA PLATFORMU

GENTAŞ DEKORATİF YÜZEYLER SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Gentaş Dekoratif Yüzeyler Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na

Giriş

Gentaş Dekoratif Yüzeyler Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KKGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" standardı "TMS 34")'na 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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 bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Grup'un tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Mehmet Nadi Abbasoğlu, YMM

Sorumlu Denetçi

Istanbul, 13 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	410.462.613	296.822.748
Financial Investments		107.487.975	190.751.207
Financial Assets at Fair Value Through Profit or Loss		107.487.975	190.751.207
Financial Assets Designated at Fair Value Through Profit or Loss		107.487.975	190.751.207
Trade Receivables		630.031.792	576.537.529
Trade Receivables Due From Related Parties	4-7	19.970.038	10.048.394
Trade Receivables Due From Unrelated Parties	7	610.061.754	566.489.135
Other Receivables		226.274.602	37.609.153
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	226.274.602	37.609.153
Inventories	9	1.276.994.588	1.331.770.705
Prepayments		87.986.942	69.769.163
Prepayments to Unrelated Parties	10	87.986.942	69.769.163
Current Tax Assets		112.169	16.708.394
Other current assets		49.435.083	34.207.288
Other Current Assets Due From Unrelated Parties		49.435.083	34.207.288
SUB-TOTAL		2.788.785.764	2.554.176.187
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0
Total current assets		2.788.785.764	2.554.176.187
NON-CURRENT ASSETS			
Financial Investments		221.137	221.137
Financial Assets at Fair Value Through Other Comprehensive Income		221.137	221.137
Financial Assets Measured At Fair Value Through Other Comprehensive Income		221.137	221.137
Trade Receivables		0	0
Other Receivables		51.597	60.200
Other Receivables Due From Unrelated Parties		51.597	60.200
Investments accounted for using equity method	11	433.030.215	423.587.157
Investment property		77.662.417	78.970.954
Property, plant and equipment	12	1.438.331.436	1.482.602.641
Land and Premises		49.521.861	49.483.277
Land Improvements		5.988.738	6.942.075
Buildings		444.615.270	444.772.772
Machinery And Equipments		729.075.757	809.287.927
Vehicles		29.392.187	34.777.814
Fixtures and fittings		15.130.028	15.822.409
Leasehold Improvements		77.056.601	82.203.622
Construction in Progress		76.877.328	27.903.545
Other property, plant and equipment		10.673.666	11.409.200
Right of Use Assets		0	0
Intangible assets and goodwill	13	13.377.574	14.776.238
Other Rights		12.829.517	14.214.833
Computer Softwares		548.057	561.405
Deferred Tax Asset	20	0	6.293.443
Total non-current assets		1.962.674.376	2.006.511.770
Total assets		4.751.460.140	4.560.687.957
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	372.665.285	239.029.269
Current Borrowings From Unrelated Parties		372.665.285	239.029.269
Bank Loans		372.665.285	239.029.269
Current Portion of Non-current Borrowings		51.274.562	108.979.123
Current Portion of Non-current Borrowings from Unrelated Parties		51.274.562	108.979.123
Bank Loans	6	51.274.562	108.632.558
Lease Liabilities		0	346.565

Trade Payables		814,035.807	907,191.805
Trade Payables to Related Parties	4-7	267,652.157	264,896.797
Trade Payables to Unrelated Parties	7	546,383.650	642,295.008
Employee Benefit Obligations	14	82,977.453	87,451.544
Other Payables		46,932.773	2,705.663
Other Payables to Related Parties	4-8	45,093.996	107.247
Other Payables to Unrelated Parties	8	1,838.777	2,598.416
Deferred Income Other Than Contract Liabilities		140,314.920	89,796.401
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	140,314.920	89,796.401
Current tax liabilities, current	20	12,512.869	0
Current provisions		30,732.079	18,467.109
Current provisions for employee benefits		30,732.079	18,467.109
Other current provisions		0	
Other Current Liabilities		0	657.736
Other Current Liabilities to Unrelated Parties		0	657.736
SUB-TOTAL		1,551,445.748	1,454,278.650
Total current liabilities		1,551,445.748	1,454,278.650
NON-CURRENT LIABILITIES			
Long Term Borrowings		27,297.787	9,059.282
Long Term Borrowings From Unrelated Parties		27,297.787	9,059.282
Bank Loans	6	27,297.787	9,059.282
Lease Liabilities		0	0
Other Payables		107	125
Other Payables to Unrelated parties		107	125
Deferred Income Other Than Contract Liabilities		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	0
Non-current provisions		92,478.266	84,477.286
Non-current provisions for employee benefits	14	92,478.266	84,477.286
Deferred Tax Liabilities	20	105,968.198	0
Other non-current liabilities			0
Total non-current liabilities		225,744.358	93,536.693
Total liabilities		1,777,190.106	1,547,815.343
EQUITY			
Equity attributable to owners of parent		2,871,960.610	2,893,391.132
Issued capital	17	300,000.000	300,000.000
Inflation Adjustments on Capital	17	2,122,580.602	2,149,946.124
Capital Adjustments due to Cross-Ownership (-)	17	-124,170.034	-124,170.034
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-58,799.293	-54,807.305
Gains (Losses) on Revaluation and Remeasurement		-58,799.293	-54,807.305
Gains (Losses) on Remeasurements of Defined Benefit Plans		-58,799.293	-54,807.305
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		155,104.795	121,876.955
Exchange Differences on Translation	17	155,104.795	121,876.955
Restricted Reserves Appropriated From Profits		384,682.106	372,833.539
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Legal Reserves	17	384,682.106	372,833.539
Prior Years' Profits or Losses		52,501.320	0
Current Period Net Profit Or Loss		40,061.114	127,711.853
Non-controlling interests		102,309.424	119,481.482
Total equity		2,974,270.034	3,012,872.614
Total Liabilities and Equity		4,751,460.140	4,560,687.957

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	18	2.071.679.844	2.172.063.193	1.092.180.299	1.060.356.152
Cost of sales	18	-1.612.586.904	-1.583.823.840	-863.122.484	-764.823.111
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		459.092.940	588.239.353	229.057.815	295.533.041
GROSS PROFIT (LOSS)		459.092.940	588.239.353	229.057.815	295.533.041
General Administrative Expenses		-158.639.306	-162.083.965	-126.623.436	-81.035.259
Marketing Expenses		-125.825.629	-126.073.953	-71.098.271	-66.241.129
Research and development expense		-13.546.048	-10.316.765	-4.702.479	-4.129.878
Other Income from Operating Activities	19	306.730.750	60.742.984	263.916.644	14.454.132
Other Expenses from Operating Activities	19	-141.270.386	-57.577.040	-80.333.000	-15.692.132
PROFIT (LOSS) FROM OPERATING ACTIVITIES		326.542.321	292.930.614	210.217.273	142.888.775
Investment Activity Income		48.418.791	69.535.564	90.018.408	69.535.564
Investment Activity Expenses		-54.679.278	0	-54.679.278	-63.713.915
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	9.112.952	9.377.316	6.192.325	28.642.051
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		329.394.786	371.843.494	251.748.728	177.352.475
Finance costs		-101.500.500	-90.732.650	-57.473.138	-37.429.793
Gains (losses) on net monetary position		-73.975.723	-17.312.199	-93.637.716	13.184.461
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		153.918.563	263.798.645	100.637.874	153.107.143
Tax (Expense) Income, Continuing Operations		-131.439.526	-65.566.930	-79.451.815	38.276.590
Current Period Tax (Expense) Income	20	-18.516.083	-25.664.101	-13.146.625	-1.129.703
Deferred Tax (Expense) Income	20	-112.923.443	-39.902.829	-66.305.190	39.406.293
PROFIT (LOSS) FROM CONTINUING OPERATIONS		22.479.037	198.231.715	21.186.059	191.383.733
PROFIT (LOSS)		22.479.037	198.231.715	21.186.059	191.383.733
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-17.582.077	-4.993.991	-12.559.114	-811.865
Owners of Parent		40.061.114	203.225.706	33.745.173	192.195.598
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i>	21	0,00133540	0,00677420	0,00112484	0,00640652
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.353.504	-7.067.792	-7.515.134	-5.575.469
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.244.814	-8.407.757	-10.090.917	-7.227.127
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		330.106	-761.974	53.054	-155.123
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		330.106	-761.974	53.054	-155.123
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.561.204	2.101.939	2.522.729	1.806.781
Deferred Tax (Expense) Income		1.561.204	2.101.939	2.522.729	1.806.781
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		33.227.840	-3.511.072	17.394.743	-12.923.002
Exchange Differences on Translation of Foreign Operations		33.227.840	-3.511.072	17.394.743	-12.923.002
Gains (losses) on exchange differences on translation of Foreign Operations		33.227.840	-3.511.072	17.394.743	-12.923.002
OTHER COMPREHENSIVE INCOME (LOSS)		28.874.336	-10.578.864	9.879.609	-18.498.471
TOTAL COMPREHENSIVE INCOME (LOSS)		51.353.373	187.652.851	31.065.668	172.885.262
Total Comprehensive Income Attributable to					
Non-controlling Interests		-17.943.593	-5.187.967	-13.291.894	-8.925.447
Owners of Parent		69.296.966	192.840.818	44.357.562	181.810.709

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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)		22.479.037	198.231.715
Profit (Loss) from Continuing Operations		22.479.037	198.231.715
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		79.433.119	65.379.094
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.157.749	585.955
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		298.298	585.955
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		1.859.451	0
Adjustments for provisions		36.767.530	18.040.657
Adjustments for (Reversal of) Provisions Related with Employee Benefits		36.767.530	18.040.657
Adjustments for Interest (Income) Expenses		43.707.369	63.780.808
Adjustments for Interest Income		-11.922.624	-11.810.679
Adjustments for interest expense		55.629.993	75.591.487
Deferred Financial Expense from Credit Purchases		0	0
Unearned Financial Income from Credit Sales		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-9.112.952	-9.377.316
Adjustments for undistributed profits of associates		-9.112.952	-9.377.316
Adjustments for Tax (Income) Expenses		131.439.526	65.566.931
Adjustments for losses (gains) on disposal of non-current assets		29.258.469	-52.014.317
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		29.258.469	-52.014.317
Adjustments Related to Gain and Losses on Net Monetary Position		-85.153.778	-61.118.537
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7	-136.186.125	-22.548.225
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-11.357.670	15.413.954
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-124.828.455	-37.962.179
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-194.040.211	3.605.787
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-194.040.211	3.605.787
Adjustments for decrease (increase) in inventories	9	52.916.666	-132.743.314
Decrease (Increase) in Prepaid Expenses		-18.217.779	10.004.210
Adjustments for increase (decrease) in trade accounts payable	7	36.491.706	106.669.723
Increase (Decrease) in Trade Accounts Payables to Related Parties		40.612.031	38.424.572
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-4.120.325	68.245.151
Adjustments for increase (decrease) in other operating payables		44.613.779	6.028.063
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	44.613.779	6.028.063
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		50.518.519	-258.082
Other Adjustments for Other Increase (Decrease) in Working Capital		1.551.981	4.400.613
Decrease (Increase) in Other Assets Related with Operations		-5.907.979	-12.713.853
Increase (Decrease) in Other Payables Related with Operations		7.459.960	17.114.466
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	16	-8.034.508	-8.694.381

Income taxes refund (paid)	20		-6.003.214	-40.676.028
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			12.020.232	-207.702.457
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			56.774.318	-121.272.210
Proceeds from sales of property, plant, equipment and intangible assets			43.800.909	60.324.948
Proceeds from sales of property, plant and equipment	12-13		43.800.909	60.324.948
Purchase of Property, Plant, Equipment and Intangible Assets			-100.477.619	-158.565.874
Purchase of property, plant and equipment			-99.755.247	-152.271.580
Purchase of intangible assets			-722.372	-6.294.294
Dividends received			0	0
Interest received			11.922.624	11.810.679
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-1.158.619	3.343.928
Proceeds from borrowings			207.351.429	169.296.969
Proceeds from Loans			207.351.429	169.296.969
Repayments of borrowings			-117.435.995	-101.616.908
Loan Repayments			-117.435.995	-101.616.908
Payments of Lease Liabilities			-346.565	1.521.528
Dividends Paid			-90.727.488	-65.857.661
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			85.448.496	10.504.827
Effect of exchange rate changes on cash and cash equivalents			70.610.610	55.981.259
Net increase (decrease) in cash and cash equivalents			156.059.106	66.486.086
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5		296.822.748	245.087.617
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			-42.419.241	-48.600.972
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5		410.462.613	262.972.731

