



KAMUYU AYDINLATMA PLATFORMU

DMR UNLU MAMULLER ÜRETİM GIDA TOPTAN PERAKENDE İHRACAT A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

DMR Unlu Mamüller Üretim Gıda Toptan Perakende İhracat A.Ş. Genel Kurulu'na

Giriş

DMR Unlu Mamüller Üretim Gıda Toptan Perakende İhracat A.Ş. ("DMR Gıda" veya "Şirket") ve Bağlı Ortakları'nın (hep birlikte "Grup " olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem 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 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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of SFAI Global

Ali ORDULU

Sorumlu Denetçi

İstanbul, 19 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	Not-5	166.515.155	235.610.131
Trade Receivables	Not-6	436.077.281	202.487.407
Trade Receivables Due From Related Parties		177.631.471	70.291.661
Trade Receivables Due From Unrelated Parties		258.445.810	132.195.746
Other Receivables		202.307.756	130.359.235
Other Receivables Due From Related Parties		183.501.838	106.498.167
Other Receivables Due From Unrelated Parties		18.805.918	23.861.068
Inventories	Not-7	486.870.520	504.220.570
Prepayments		43.883.616	34.126.089
Prepayments to Unrelated Parties		43.883.616	34.126.089
Current Tax Assets		4.020.147	0
Other current assets		50.951.170	42.898.979
SUB-TOTAL		1.390.625.645	1.149.702.411
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0
Total current assets		1.390.625.645	1.149.702.411
NON-CURRENT ASSETS			
Other Receivables		786.638	540.323
Other Receivables Due From Unrelated Parties		786.638	540.323
Property, plant and equipment	Not-8	963.468.687	1.012.815.072
Intangible assets and goodwill		8.116.150	1.643.022
Other intangible assets		8.116.150	1.643.022
Prepayments		121.106.184	120.990.013
Prepayments to Unrelated Parties		121.106.184	120.990.013
Other Non-current Assets		2.387.358	3.070.188
Total non-current assets		1.095.865.017	1.139.058.618
Total assets		2.486.490.662	2.288.761.029
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.510.027	4.945.115
Trade Payables	Not-6	175.155.263	162.936.835
Trade Payables to Related Parties		53.879.983	46.639.612
Trade Payables to Unrelated Parties		121.275.280	116.297.223
Employee Benefit Obligations		71.794.691	28.505.338
Other Payables		183.570.540	197.519.367
Other Payables to Related Parties		168.176.155	153.827.591
Other Payables to Unrelated Parties		15.394.385	43.691.776
Deferred Income Other Than Contract Liabilities		11.575.059	24.448.377
Deferred Income Other Than Contract Liabilities from Unrelated Parties		11.575.059	24.448.377
Current tax liabilities, current		0	1.642.592
Current provisions		7.422.880	4.170.438
Current provisions for employee benefits		6.866.034	4.170.438
Other current provisions		556.846	0
Other Current Liabilities		3.903.684	2.868.869
SUB-TOTAL		460.932.144	427.036.931
Liabilities included in disposal groups classified as held for sale		0	0
Total current liabilities		460.932.144	427.036.931
NON-CURRENT LIABILITIES			
Long Term Borrowings		22.062.543	18.971.278
Non-current provisions		20.322.287	17.774.957
Non-current provisions for employee benefits		20.322.287	17.774.957
Deferred Tax Liabilities		86.390.597	135.629.778
Total non-current liabilities		128.775.427	172.376.013
Total liabilities		589.707.571	599.412.944
EQUITY			
Equity attributable to owners of parent		1.896.783.091	1.689.348.085

Issued capital	Not-10	185.300.000	185.300.000
Inflation Adjustments on Capital	Not-10	472.256.946	472.256.946
Treasury Shares (-)	Not-10	0	-138.740.772
Share Premium (Discount)	Not-10	1.497.641.352	1.440.125.435
Effects of Business Combinations Under Common Control	Not-10	-761.421.922	-761.421.922
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	Not-10	164.043.423	166.280.497
Restricted Reserves Appropriated From Profits	Not-10	5.669.091	5.669.091
Prior Years' Profits or Losses	Not-10	319.878.810	156.879.132
Current Period Net Profit Or Loss	Not-10	13.415.391	162.999.678
Non-controlling interests		0	0
Total equity		1.896.783.091	1.689.348.085
Total Liabilities and Equity		2.486.490.662	2.288.761.029

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	Not-11	425.869.392	372.337.193	151.204.708	177.800.405
Cost of sales	Not-11	-213.117.123	-192.163.433	-71.914.619	-79.028.347
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		212.752.269	180.173.760	79.290.089	98.772.058
GROSS PROFIT (LOSS)		212.752.269	180.173.760	79.290.089	98.772.058
General Administrative Expenses		-17.102.505	-25.486.611	-7.472.787	-13.989.416
Marketing Expenses		-207.529.366	-206.497.084	-92.148.764	-107.563.505
Other Income from Operating Activities		185.966.630	155.755.964	59.448.665	7.389.792
Other Expenses from Operating Activities		-143.790.580	-80.578.489	-42.402.485	11.109.665
PROFIT (LOSS) FROM OPERATING ACTIVITIES		30.296.448	23.367.540	-3.285.282	-4.281.406
Investment Activity Income		12.053.648	96.592.376	8.291.194	35.321.841
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		42.350.096	119.959.916	5.005.912	31.040.435
Finance income		1.846.973	1.743.943	1.796.148	586.649
Finance costs		-8.357.009	-7.423.518	-4.382.785	-2.418.281
Gains (losses) on net monetary position	Not-14	-51.535.238	-53.266.810	-46.756.577	-44.754.539
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-15.695.178	61.013.531	-44.337.302	-15.545.736
Tax (Expense) Income, Continuing Operations		29.110.569	-53.047.634	-3.562.803	2.329.731
Current Period Tax (Expense) Income					6.249.586
Deferred Tax (Expense) Income		29.110.569	-53.047.634	-3.562.803	-3.919.855
PROFIT (LOSS) FROM CONTINUING OPERATIONS		13.415.391	7.965.897	-47.900.105	-13.216.005
PROFIT (LOSS)		13.415.391	7.965.897	-47.900.105	-13.216.005
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		13.415.391	7.965.897	-47.900.105	-13.216.005
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 (Zarar)</i>		0,07240000	0,04300000	-0,25850000	-0,07130000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.237.074	-2.688.720	785.020	-565.669
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.982.766	-3.491.844	1.046.693	-734.635
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		745.692	803.124	-261.673	168.966
Deferred Tax (Expense) Income		745.692	803.124	-261.673	168.966
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreign Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-2.237.074	-2.688.720	785.020	-565.669
TOTAL COMPREHENSIVE INCOME (LOSS)		11.178.317	5.277.177	-47.115.085	-13.781.674
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		11.178.317	5.277.177	-47.115.085	-13.781.674

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)	Not-10	13.415.391	7.965.897
Profit (Loss) from Continuing Operations		13.415.391	7.965.897
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	Not-8	63.171.792	50.806.653
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.704.129	702.181
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	Not-6	1.704.129	702.181
Adjustments for provisions		2.013.368	1.592.162
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.013.368	1.592.162
Adjustments for Interest (Income) Expenses		24.557.468	-6.171.684
Adjustments for Interest Income		-1.846.973	-1.743.943
Adjustments for interest expense		4.871.354	1.415.097
Deferred Financial Expense from Credit Purchases		-28.017.459	-27.579.988
Unearned Financial Income from Credit Sales		49.550.546	21.737.150
Adjustments for Tax (Income) Expenses		-29.110.569	53.047.634
Adjustments Related to Gain and Losses on Net Monetary Position		204.123.106	136.137.019
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	Not-6	-284.844.549	52.451.853
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-72.194.836	13.721.384
Adjustments for decrease (increase) in inventories	Not-7	17.350.050	23.299.004
Decrease (Increase) in Prepaid Expenses		-9.873.698	-173.899.842
Adjustments for increase (decrease) in trade accounts payable	Not-6	40.235.887	54.568.808
Increase (Decrease) in Employee Benefit Liabilities		43.289.353	12.067.216
Adjustments for increase (decrease) in other operating payables		-13.948.827	-166.692.450
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-12.873.318	2.519.614
Other Adjustments for Other Increase (Decrease) in Working Capital		-8.052.191	19.469.665
Decrease (Increase) in Other Assets Related with Operations		-8.052.191	19.469.665
Cash Flows from (used in) Operations			
Interest received		1.846.973	1.743.943
Payments Related with Provisions for Employee Benefits		-4.542.477	-1.316.134
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	Not-8	171.320	0
Purchase of Property, Plant, Equipment and Intangible Assets	Not-8	-12.647.008	-96.928.375
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		5.656.177	-8.924.029
Proceeds from Loans		5.656.177	-8.924.029
Interest paid		-4.871.354	-1.415.097
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents		-33.671.163	-386.886.298
Net increase (decrease) in cash and cash equivalents		-69.094.976	-412.140.876
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	Not-5	235.610.131	952.076.664
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	Not-5	166.515.155	539.935.788



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	Treasury Shares	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)		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	Not-10	185.300.000	472.256.946	-24.159.189	1.440.125.435	-200.593.599	177.346.773	-4.580.119			0	-66.555.505	229.103.728	2.208.244.470	0	2.208.244.470
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		0	0	0	0	0	0	0			5.669.091	223.434.637	-229.103.728	0	0	0
Total Comprehensive Income (Loss)		0	0	0	0	0	0	-2.688.720			0	0	7.965.897	5.277.177	0	5.277.177
Profit (loss)																
Other Comprehensive Income (Loss)																
Issue of equity																
Capital Decrease																
Capital Advance																
Effect of Merger or Liquidation or Division																
Effects of Business Combinations Under Common Control		0	0	0	0	-153.232.542	0	0			0	0	0	-153.232.542	0	-153.232.542
Advance Dividend Payments																
Dividends Paid																
Decrease through Other Distributions to Owners																
Increase (Decrease) through Treasury Share Transactions		0	0	-97.681.122	0	0	0	0			0	0	0	-97.681.122	0	-97.681.122
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	Not-10	185.300.000	472.256.946	-121.840.311	1.440.125.435	-353.826.141	177.346.773	-7.269.839			5.669.091	156.879.132	7.965.897	1.962.607.983	0	1.962.607.983
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	Not-10	185.300.000	472.256.946	-138.740.772	1.440.125.435	-761.421.922	177.346.773	-11.066.276			5.669.091	156.879.132	162.999.678	1.689.348.085	0	1.689.348.085
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		0	0	0	0	0	0	0			0	162.999.678	-162.999.678	0	0	0
Total Comprehensive Income (Loss)		0	0	0	0	0	0	-2.237.074			0	0	13.415.391	11.178.317	0	11.178.317
Profit (loss)																
Other Comprehensive Income (Loss)																
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																

Previous Period
01.01.2024 - 30.06.2024

