



KAMUYU AYDINLATMA PLATFORMU

DURAN DOĞAN BASIM VE AMBALAJ SANAYİ A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

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

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Duran Doğan Basım Ve Ambalaj Sanayi A.Ş.

Genel Kurulu'na;

Giriş

Duran Doğan Basım Ve Ambalaj Sanayi Anonim Şirketi'nin (Şirket) ve bağlı ortaklıklarının (birlikte Grup olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na (TMS 34) 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 konsolide 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 oluşmaktadır. Ara dönem konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide 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.

Diğer Hususlar

Grup Yönetimi, Ek-1 Diğer Bilgiler başlığında sunulan FAVÖK hesaplamasını içeren bilgilerden sorumludur. Bu dipnotta sunulan bilgiler, konsolide finansal tabloların bir parçasını oluşturmamaktadır. Ara dönem konsolide finansal tablolar hakkındaki sonucumuz Ek-1 Diğer Bilgiler'de sunulan bilgileri kapsamamakta olup bunlar üzerine herhangi bir güvence vermemekteyiz.

Sonuç

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

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Birgöl Demir

Sorumlu Denetçi

İstanbul, 19.08.2025



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	4	27.698.494	40.217.122
Trade Receivables		577.351.005	625.066.197
Trade Receivables Due From Unrelated Parties	6	577.351.005	625.066.197
Other Receivables		29.223.759	16.300.762
Other Receivables Due From Unrelated Parties	7	29.223.759	16.300.762
Inventories	8	510.905.972	477.002.622
Prepayments		45.536.937	45.914.515
Prepayments to Unrelated Parties	9	45.536.937	45.914.515
Current Tax Assets	24	487.708	3.566.926
Other current assets		1.597.312	11.373.174
Other Current Assets Due From Unrelated Parties	10	1.597.312	11.373.174
SUB-TOTAL		1.192.801.187	1.219.441.318
Total current assets		1.192.801.187	1.219.441.318
NON-CURRENT ASSETS			
Other Receivables		2.040.095	1.864.076
Other Receivables Due From Unrelated Parties	7	2.040.095	1.864.076
Property, plant and equipment	11	1.338.486.053	1.386.374.492
Right of Use Assets	11	177.359.305	192.328.258
Intangible assets and goodwill		11.798.482	12.301.346
Other intangible assets	12	11.798.482	12.301.346
Prepayments	9		108.244
Prepayments to Unrelated Parties			108.244
Total non-current assets		1.529.683.935	1.592.976.416
Total assets		2.722.485.122	2.812.417.734
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		307.697.312	310.438.038
Current Borrowings From Unrelated Parties		307.697.312	310.438.038
Bank Loans	26	289.316.894	282.821.216
Lease Liabilities	26	17.215.894	25.867.386
Other short-term borrowings	26	1.164.524	1.749.436
Current Portion of Non-current Borrowings		201.824.782	163.544.386
Current Portion of Non-current Borrowings from Unrelated Parties		201.824.782	163.544.386
Bank Loans	26	201.824.782	163.544.386
Trade Payables		410.763.498	378.091.090
Trade Payables to Related Parties	5	14.032.372	15.344.393
Trade Payables to Unrelated Parties	6	396.731.126	362.746.697
Employee Benefit Obligations	14	50.987.196	41.768.274
Other Payables		24.818.179	44.445.518
Other Payables to Related Parties	5	14.180.550	20.454.632
Other Payables to Unrelated Parties	7	10.637.629	23.990.886
Deferred Income Other Than Contract Liabilities		5.481.645	41.902.334
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	5.481.645	41.902.334
Current provisions		11.733.714	7.403.683
Current provisions for employee benefits	14	11.386.503	7.215.649
Other current provisions		347.211	188.034
Other Current Liabilities		26.644.609	17.035.829
Other Current Liabilities to Unrelated Parties	10	26.644.609	17.035.829
SUB-TOTAL		1.039.950.935	1.004.629.152
Total current liabilities		1.039.950.935	1.004.629.152
NON-CURRENT LIABILITIES			
Long Term Borrowings		218.366.625	172.939.747
Long Term Borrowings From Unrelated Parties		218.366.625	172.939.747
Bank Loans	26	176.576.756	126.083.691
Lease Liabilities	26	41.789.869	46.856.056
Employee Benefit Obligations	14	56.479.726	39.757.327

Deferred Tax Liabilities	24	14.182.231	14.654.948
Total non-current liabilities		289.028.582	227.352.022
Total liabilities		1.328.979.517	1.231.981.174
EQUITY			
Equity attributable to owners of parent		1.393.521.405	1.580.445.399
Issued capital	15	500.000.000	100.000.000
Inflation Adjustments on Capital	15	703.422.883	691.732.672
Treasury Shares (-)		-7.002.507	-7.002.507
Share Premium (Discount)		100.833	100.833
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		241.664.513	265.362.041
Gains (Losses) on Revaluation and Remeasurement		241.664.513	265.362.041
Gains (Losses) on Remeasurements of Defined Benefit Plans	14,15	-35.833.002	-30.699.822
Other Revaluation Increases (Decreases)	15	277.497.515	296.061.863
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-61.673.171	-61.326.325
Exchange Differences on Translation		-61.673.171	-61.326.325
Restricted Reserves Appropriated From Profits	15	42.043.177	42.043.177
Legal Reserves	15	35.040.669	35.040.669
Treasury Share Reserves	15	7.002.508	7.002.508
Prior Years' Profits or Losses	15	156.409.645	735.281.639
Current Period Net Profit Or Loss	25	-181.443.968	-185.746.131
Non-controlling interests		-15.800	-8.839
Total equity		1.393.505.605	1.580.436.560
Total Liabilities and Equity		2.722.485.122	2.812.417.734

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	1.078.741.833	1.168.721.832	548.303.652	530.027.078
Cost of sales	16	-950.104.650	-1.059.970.215	-442.966.261	-488.936.318
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		128.637.183	108.751.617	105.337.391	41.090.760
GROSS PROFIT (LOSS)		128.637.183	108.751.617	105.337.391	41.090.760
General Administrative Expenses	17	-135.942.324	-131.858.923	-69.206.431	-67.549.113
Marketing Expenses	17	-80.913.543	-101.791.337	-38.058.621	-51.189.883
Other Income from Operating Activities	19	214.363.934	90.671.531	85.442.630	16.130.560
Other Expenses from Operating Activities	19	-179.028.697	-36.725.299	-50.716.727	-2.972.803
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-52.883.447	-70.952.411	32.798.242	-64.490.479
Investment Activity Income	20	1.442.598	1.687.315		1.687.315
Investment Activity Expenses	20	-56.520	-91.235		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-51.497.369	-69.356.331	32.798.242	-62.803.164
Finance income	21	2.680.738	8.974.819	1.749.750	5.254.786
Finance costs	21	-198.406.634	-78.382.014	-110.036.638	-26.071.947
Gains (losses) on net monetary position	22	67.010.718	21.166.997	3.474.676	4.411.155
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-180.212.547	-117.596.529	-72.013.970	-79.209.170
Tax (Expense) Income, Continuing Operations		-1.238.352	-91.519.515	-24.716.373	-35.728.437
Deferred Tax (Expense) Income	24	-1.238.352	-91.519.515	-24.716.373	-35.728.437
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-181.450.899	-209.116.044	-96.730.343	-114.937.607
PROFIT (LOSS)		-181.450.899	-209.116.044	-96.730.343	-114.937.607
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.931	-6.426	-5.548	-6.432
Owners of Parent		-181.443.968	-209.109.618	-96.724.795	-114.931.175
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kayıp / Kazanç	25	-0,00690000	-0,02060000	-0,00230000	-0,01150000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-181.450.899	-209.116.044	-96.730.343	-114.937.607
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-5.133.210	10.206.405	-1.279.725	8.827.659
Gains (Losses) on Remeasurements of Defined Benefit Plans	14,15	-6.844.279	13.608.541	-1.706.300	11.770.212
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.711.069	-3.402.136	426.575	-2.942.553
Deferred Tax (Expense) Income	24	1.711.069	-3.402.136	426.575	-2.942.553
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-346.846	-4.261.012	-621.727	-3.707.790
Exchange Differences on Translation of Foreing Operations		-346.846	-4.261.012	-621.727	-3.707.790
OTHER COMPREHENSIVE INCOME (LOSS)		-5.480.056	5.945.393	-1.901.452	5.119.869
TOTAL COMPREHENSIVE INCOME (LOSS)		-186.930.955	-203.170.651	-98.631.795	-109.817.738
Total Comprehensive Income Attributable to					
Non-controlling Interests		-6.961	-6.392	-5.551	-6.417
Owners of Parent		-186.923.994	-203.164.259	-98.626.244	-109.811.321

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		68.619.260	39.672.177
Profit (Loss)		-181.450.899	-209.116.044
Profit (Loss) from Continuing Operations	25	-181.450.899	-209.116.044
Adjustments to Reconcile Profit (Loss)		151.588.757	171.496.210
Adjustments for depreciation and amortisation expense	11,12	102.210.983	102.961.583
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.851.231	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	1.851.231	
Adjustments for provisions		21.874.302	2.804.483
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	21.715.125	2.651.751
Adjustments for (Reversal of) Other Provisions		159.177	152.732
Adjustments for Interest (Income) Expenses		76.893.495	30.117.001
Adjustments for Interest Income	21	-2.680.738	-8.974.819
Adjustments for interest expense	21	79.574.233	39.091.820
Adjustments for unrealised foreign exchange losses (gains)		111.407.958	30.066.901
Adjustments for Tax (Income) Expenses	24	1.238.352	91.519.515
Other adjustments for non-cash items		-96.876.846	-64.806.276
Adjustments Related to Gain and Losses on Net Monetary Position	22	-67.010.718	-21.166.997
Changes in Working Capital		-6.290.288	246.378.889
Decrease (Increase) in Financial Investments			1.831.460
Adjustments for decrease (increase) in trade accounts receivable		47.738.009	152.690.417
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5,6	47.738.009	152.690.417
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-13.099.016	-15.147.754
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-13.099.016	-15.147.754
Adjustments for decrease (increase) in inventories	8	-37.034.267	118.268.702
Decrease (Increase) in Prepaid Expenses	9	485.822	13.492.509
Adjustments for increase (decrease) in trade accounts payable		32.672.408	43.272.676
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5,6	32.672.408	43.272.676
Increase (Decrease) in Employee Benefit Liabilities	14	9.218.922	19.431.209
Adjustments for increase (decrease) in other operating payables		-19.627.339	-79.830.694
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-19.627.339	-79.830.694
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-36.420.689	-8.933.485
Other Adjustments for Other Increase (Decrease) in Working Capital		9.775.862	1.303.849
Decrease (Increase) in Other Assets Related with Operations		9.775.862	1.303.849
Cash Flows from (used in) Operations		-36.152.430	208.759.055
Income taxes refund (paid)	24	12.687.998	-36.743.515
Other inflows (outflows) of cash		-1.984.411	-4.044.150
Inflation Effect On Operating Activities	22	94.068.103	-128.299.213
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		76.037.345	-342.408.593
Proceeds from sales of property, plant, equipment and intangible assets			1.037.222
Proceeds from sales of intangible assets	11,12		1.037.222
Purchase of Property, Plant, Equipment and Intangible Assets		-38.835.196	-181.455.257
Purchase of intangible assets	11,12	-38.835.196	-181.455.257
Inflation Effect On Investing Activities	22	114.872.541	-161.990.558
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-156.828.387	335.691.802
Proceeds from borrowings		402.753.425	286.275.153
Proceeds from Other Financial Borrowings	26	402.753.425	286.275.153
Repayments of borrowings		-331.933.296	-144.524.893

Cash Outflows from Other Financial Liabilities	26	-331.933.296	-144.524.893
Payments of Lease Liabilities	26	-30.854.384	-58.678.979
Interest paid		-57.544.944	-25.477.072
Interest Received		2.680.738	8.974.819
Inflation Effect On Financing Activities	22	-141.929.926	269.122.774
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-12.171.782	32.955.386
Effect of exchange rate changes on cash and cash equivalents		-346.846	-4.261.012
Net increase (decrease) in cash and cash equivalents		-12.518.628	28.694.374
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	40.217.122	44.196.310
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	27.698.494	72.890.684

[illegible]

Current Period 01.01.2025 - 30.06.2025																	
	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		500.000.000	703.422.883	-7.002.507	100.833	-35.833.002	277.497.515	-61.673.171			42.043.177	156.409.645	-181.443.968	1.393.521.405	-15.800	1.393.505.605