



KAMUYU AYDINLATMA PLATFORMU

DARDANEL ÖNENTAŞ GIDA SANAYİ A.Ş. Financial Report Consolidated 2025 - 3. 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 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	124.718.992	1.413.150.000
Financial Investments		271.198	310.335
Other Financial Investments		271.198	310.335
Trade Receivables	7	1.205.997.089	1.028.240.099
Trade Receivables Due From Unrelated Parties	7	1.205.997.089	1.028.240.099
Other Receivables		71.265.203	716.294.953
Other Receivables Due From Related Parties	8	0	553.037.616
Other Receivables Due From Unrelated Parties	8	71.265.203	163.257.337
Inventories	9	1.114.814.804	1.756.035.395
Prepayments	10	1.484.200.509	833.778.687
Prepayments to Related Parties	6	830.808.211	614.405.027
Prepayments to Unrelated Parties	10	653.392.298	219.373.660
Current Tax Assets		0	3.538.015
Other current assets	19	15.144.874	90.071.274
Other Current Assets Due From Unrelated Parties	19	15.144.874	90.071.274
SUB-TOTAL		4.016.412.669	5.841.418.758
Total current assets		4.016.412.669	5.841.418.758
NON-CURRENT ASSETS			
Property, plant and equipment	11	7.669.224.027	7.482.849.011
Right of Use Assets	13	39.768.990	49.668.521
Intangible assets and goodwill	12	352.319.983	415.165.660
Other intangible assets		352.319.983	415.165.660
Deferred Tax Asset	30	409.155.099	405.088.304
Other Non-current Assets	19	1.010.944	3.262.046
Other Non-Current Assets Due From Unrelated Parties	19	1.010.944	3.262.046
Total non-current assets		8.471.479.043	8.356.033.542
Total assets		12.487.891.712	14.197.452.300
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	2.205.136.260	4.604.268.139
Current Borrowings From Unrelated Parties	5	2.205.136.260	4.604.268.139
Current Portion of Non-current Borrowings	5	606.609.932	139.095.438
Current Portion of Non-current Borrowings from Unrelated Parties	5	606.609.932	139.095.438
Trade Payables		1.028.508.900	1.613.614.662
Trade Payables to Related Parties	6	0	388.748.957
Trade Payables to Unrelated Parties	7	1.028.508.900	1.224.865.705
Employee Benefit Obligations	17	116.605.839	73.937.671
Other Payables	8	11.623.402	8.379.554
Other Payables to Related Parties	8	11.623.402	8.379.554
Deferred Income Other Than Contract Liabilities	10	30.347.273	46.869.352
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	30.347.273	46.869.352
Current provisions	17	33.744.638	36.368.207
Current provisions for employee benefits		33.744.638	36.368.207
Other Current Liabilities	19	20.656.721	14.960.849
SUB-TOTAL		4.053.232.965	6.537.493.872
Total current liabilities		4.053.232.965	6.537.493.872
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	1.398.149.594	5.816.378
Long Term Borrowings From Unrelated Parties	5	1.398.149.594	5.816.378
Non-current provisions	17	135.981.527	176.608.259
Non-current provisions for employee benefits	17	135.981.527	176.608.259
Deferred Tax Liabilities	30	68.214.701	228.806.329
Total non-current liabilities		1.602.345.822	411.230.966
Total liabilities		5.655.578.787	6.948.724.838
EQUITY			

Equity attributable to owners of parent		6.832.312.925	7.248.727.462
Issued capital	20	2.344.397.132	586.099.283
Inflation Adjustments on Capital	20	3.844.095.855	3.744.787.016
Capital Advance	20	0	1.079.090.029
Share Premium (Discount)	20	95.116.184	91.980.260
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	1.499.918.985	1.509.748.696
Gains (Losses) on Revaluation and Remeasurement	20	1.499.918.985	1.509.748.696
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	1.499.918.985	1.509.748.696
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	20	215.673.604	288.047.711
Exchange Differences on Translation	20	215.673.604	288.047.711
Restricted Reserves Appropriated From Profits	20	86.341.738	86.341.738
Legal Reserves	20	86.341.738	86.341.738
Prior Years' Profits or Losses	20	-137.367.271	86.393.933
Current Period Net Profit Or Loss	20	-1.115.863.302	-223.761.204
Total equity		6.832.312.925	7.248.727.462
Total Liabilities and Equity		12.487.891.712	14.197.452.300

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	10.045.764.070	10.379.628.954	3.701.859.552	3.342.657.543
Cost of sales	22	-7.187.386.128	-6.957.897.359	-2.718.875.832	-2.021.130.830
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.858.377.942	3.421.731.595	982.983.720	1.321.526.713
GROSS PROFIT (LOSS)		2.858.377.942	3.421.731.595	982.983.720	1.321.526.713
General Administrative Expenses	23	-459.017.303	-525.232.009	-141.296.358	-142.049.408
Marketing Expenses	23	-2.229.393.582	-1.901.590.175	-893.868.541	-716.432.261
Research and development expense	23	-38.880.760	-38.689.091	-13.457.638	-13.878.051
Other Income from Operating Activities	24	920.154.257	827.775.826	292.439.784	316.444.390
Other Expenses from Operating Activities	24	-699.544.389	-682.555.219	-209.126.764	-252.360.402
PROFIT (LOSS) FROM OPERATING ACTIVITIES		351.696.165	1.101.440.927	17.674.203	513.250.981
Investment Activity Income	25	12.859.120	1.482.200	1.990.289	1.021.649
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		364.555.285	1.102.923.127	19.664.492	514.272.630
Finance costs	28	-2.053.146.661	-1.380.783.111	-585.943.928	-537.705.174
Gains (losses) on net monetary position		411.346.222	-222.063.695	147.908.228	-63.225.282
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.277.245.154	-499.923.679	-418.371.208	-86.657.826
Tax (Expense) Income, Continuing Operations		161.381.852	22.761.572	108.832.316	-142.561.963
Deferred Tax (Expense) Income	28	161.381.852	22.761.572	108.832.316	-142.561.963
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.115.863.302	-477.162.107	-309.538.892	-229.219.789
PROFIT (LOSS)		-1.115.863.302	-477.162.107	-309.538.892	-229.219.789
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.115.863.302	-477.162.107	-309.538.892	-229.219.789
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		-9.829.711	-34.916.884	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-13.106.282	-46.555.845	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.276.571	11.638.961	0	0
Deferred Tax (Expense) Income		3.276.571	11.638.961	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-72.374.107	26.841.076	-99.215.182	36.568.140
Exchange Differences on Translation of Foreing Operations		-72.374.107	26.841.076	-99.215.182	36.568.140
Reclassification adjustments on exchange differences on translation of Foreign Operations		-72.374.107	26.841.076	-99.215.182	36.568.140
OTHER COMPREHENSIVE INCOME (LOSS)		-82.203.818	-8.075.808	-99.215.182	36.568.140
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.198.067.120	-485.237.915	-408.754.074	-192.651.649
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.198.067.120	-485.237.915	-408.754.074	-192.651.649

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.233.858.913	47.558.907
Profit (Loss)		-1.115.863.302	-477.162.107
Profit (Loss) from Continuing Operations		-1.115.863.302	-477.162.107
Adjustments to Reconcile Profit (Loss)		1.938.763.063	1.114.427.208
Adjustments for depreciation and amortisation expense	11,12,13	304.912.059	265.935.972
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.924.137	-8.265.047
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		2.924.137	-8.265.047
Adjustments for provisions		44.410.125	40.708.112
Adjustments for (Reversal of) Provisions Related with Employee Benefits		44.410.125	40.708.112
Adjustments for Interest (Income) Expenses		1.486.795.262	896.306.037
Adjustments for unrealised foreign exchange losses (gains)		477.238.472	-31.683.022
Adjustments for fair value losses (gains)		-203.276.020	-24.331.072
Other Adjustments for Fair Value Losses (Gains)		-203.276.020	-24.331.072
Adjustments for Tax (Income) Expenses	31	-161.381.852	-22.761.572
Adjustments for losses (gains) on disposal of non-current assets		-11.055.921	-1.482.200
Other adjustments to reconcile profit (loss)		-1.803.199	0
Changes in Working Capital		-562.930.716	-577.915.372
Adjustments for decrease (increase) in trade accounts receivable		-395.903.334	-338.918.512
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-395.903.334	-338.918.512
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		560.883.976	-135.090.625
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		560.883.976	-135.090.625
Adjustments for decrease (increase) in inventories		285.202.070	-293.643.246
Decrease (Increase) in Prepaid Expenses		-819.462.067	-179.386.624
Adjustments for increase (decrease) in trade accounts payable		-257.961.613	292.025.631
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-257.961.613	292.025.631
Increase (Decrease) in Employee Benefit Liabilities		57.658.288	21.179.436
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-7.019.789	55.659.618
Other Adjustments for Other Increase (Decrease) in Working Capital		13.671.753	258.950
Increase (Decrease) in Other Payables Related with Operations		13.671.753	258.950
Cash Flows from (used in) Operations		259.969.045	59.349.729
Payments Related with Provisions for Employee Benefits		-15.044.816	-11.790.822
Other inflows (outflows) of cash		988.934.684	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-442.624.346	-514.595.016
Proceeds from sales of property, plant, equipment and intangible assets		15.212.621	31.936.475
Proceeds from sales of property, plant and equipment		15.212.621	31.936.475
Purchase of Property, Plant, Equipment and Intangible Assets		-457.836.967	-546.531.491
Purchase of property, plant and equipment		-457.836.967	-546.531.491
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-794.365.652	734.068.686
Proceeds from Issuing Shares or Other Equity Instruments	20	781.652.583	0
Proceeds from issuing shares	20	781.652.583	0
Proceeds from borrowings		4.133.849.933	3.422.648.482
Proceeds from Loans		4.133.849.933	3.422.648.482
Repayments of borrowings		-4.516.622.050	-2.171.990.810
Loan Repayments		-4.516.622.050	-2.171.990.810
Interest paid		-1.193.246.118	-516.588.986
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.131.085	267.032.577
Effect of exchange rate changes on cash and cash equivalents		-958.875	-1.304.912
Net increase (decrease) in cash and cash equivalents		-4.089.960	265.727.665

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		172.713.578	187.369.619
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-43.920.351	-151.944.953
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		124.703.267	301.152.331

Footnote Reference	Equity											Non-controlling interests [member]		
	Equity attributable to owners of parent [member]													
	Issued Capital	Inflation Adjustments on Capital	Capital Advance	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]			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							

Previous Period
01.01.2024 - 30.09.2024

Current Period 01.01.2025 - 30.09.2025																
	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	2.344.397.132	3.844.095.855	0	95.116.184	1.586.463.566	-86.544.581	215.673.604		86.341.738	-137.367.271	-1.115.863.302	6.832.312.925		6.832.312.925	