



KAMUYU AYDINLATMA PLATFORMU

DAGI GİYİM SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 1. 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 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	21	228.892.032	366.262.768
Financial Investments		440.001	484.187
Trade Receivables		326.549.983	358.766.080
Trade Receivables Due From Unrelated Parties	4	326.549.983	358.766.080
Other Receivables		8.872.301	3.198.637
Other Receivables Due From Related Parties	3	3.224.087	1.588.788
Other Receivables Due From Unrelated Parties		5.648.214	1.609.849
Inventories	5	1.499.214.147	1.477.748.982
Prepayments		102.737.629	63.452.266
Current Tax Assets		4.813.969	4.138.048
Other current assets		56.009.273	43.996.281
SUB-TOTAL		2.227.529.335	2.318.047.249
Total current assets		2.227.529.335	2.318.047.249
NON-CURRENT ASSETS			
Other Receivables		3.384.411	3.716.569
Other Receivables Due From Unrelated Parties		3.384.411	3.716.569
Property, plant and equipment	6	1.322.307.494	1.322.602.569
Right of Use Assets	8	1.084.342.715	1.013.509.461
Intangible assets and goodwill	7	10.431.201	10.694.803
Total non-current assets		2.420.465.821	2.350.523.402
Total assets		4.647.995.156	4.668.570.651
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.632.604.764	1.372.700.722
Current Borrowings From Unrelated Parties		1.632.604.764	1.372.700.722
Bank Loans	18	1.537.032.147	1.278.616.875
Lease Liabilities	9	95.572.617	94.083.847
Current Portion of Non-current Borrowings		103.404.469	108.275.079
Current Portion of Non-current Borrowings from Unrelated Parties		103.404.469	108.275.079
Bank Loans	18	103.404.469	108.275.079
Trade Payables		426.391.231	547.544.297
Trade Payables to Related Parties	3	105.046.945	149.306.137
Trade Payables to Unrelated Parties	4	321.344.286	398.238.160
Employee Benefit Obligations		52.903.434	37.039.378
Other Payables		6.495.523	127.247.251
Other Payables to Related Parties		0	117.209.075
Other Payables to Unrelated Parties		6.495.523	10.038.176
Current provisions		17.783.767	15.483.988
Current provisions for employee benefits		12.288.313	9.436.669
Other current provisions		5.495.454	6.047.319
SUB-TOTAL		2.239.583.188	2.208.290.715
Total current liabilities		2.239.583.188	2.208.290.715
NON-CURRENT LIABILITIES			
Long Term Borrowings		364.972.505	334.634.408
Long Term Borrowings From Unrelated Parties		364.972.505	334.634.408
Lease Liabilities	9	364.972.505	334.634.408
Non-current provisions		23.246.684	18.893.661
Non-current provisions for employee benefits		23.246.684	18.893.661
Deferred Tax Liabilities		285.076.364	269.004.507
Total non-current liabilities		673.295.553	622.532.576
Total liabilities		2.912.878.741	2.830.823.291
EQUITY			
Equity attributable to owners of parent		1.735.116.415	1.837.747.360
Issued capital	11	400.000.000	400.000.000
Inflation Adjustments on Capital	11	1.107.645.112	1.107.645.112
Treasury Shares (-)		-38.233.825	-18.576.283

Share Premium (Discount)		266.136.097	266.136.097
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		26.305.853	26.547.744
Gains (Losses) on Revaluation and Remeasurement		26.305.853	26.547.744
Increases (Decreases) on Revaluation of Property, Plant and Equipment		42.587.782	42.587.782
Increases (Decreases) on Revaluation of Right-of-use assets		-16.281.929	-16.040.038
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-17.010.366	-14.314.872
Exchange Differences on Translation		-17.010.366	-14.314.872
Restricted Reserves Appropriated From Profits		124.768.699	105.111.157
Prior Years' Profits or Losses		-54.459.137	182.150.620
Current Period Net Profit Or Loss		-80.036.018	-216.952.215
Total equity		1.735.116.415	1.837.747.360
Total Liabilities and Equity		4.647.995.156	4.668.570.651

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	12	740.567.510	631.758.302
Cost of sales	12	-305.459.240	-256.273.997
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		435.108.270	375.484.305
GROSS PROFIT (LOSS)		435.108.270	375.484.305
General Administrative Expenses	13	-80.848.941	-100.196.584
Marketing Expenses	13	-372.480.737	-302.488.583
Other Income from Operating Activities	14	11.632.029	15.586.286
Other Expenses from Operating Activities	14	-11.911.235	-12.272.838
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-18.500.614	-23.887.414
Investment Activity Income		0	5.182.886
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-18.500.614	-18.704.528
Finance income	16	39.022.613	96.166.817
Finance costs	16	-201.631.863	-253.255.213
Gains (losses) on net monetary position	17	117.226.333	-12.802.114
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-63.883.531	-188.595.038
Tax (Expense) Income, Continuing Operations		-16.152.487	5.526.908
Deferred Tax (Expense) Income		-16.152.487	5.526.908
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-80.036.018	-183.068.130
PROFIT (LOSS)		-80.036.018	-183.068.130
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-80.036.018	-183.068.130
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		-241.891	-954.022
Gains (Losses) on Remeasurements of Defined Benefit Plans		-322.521	-1.272.028
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		80.630	318.006
Taxes Relating to Remeasurements of Defined Benefit Plans		80.630	318.006
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.695.494	-3.435.766
Exchange Differences on Translation of Foreign Operations		-2.695.494	-3.435.766
Gains (losses) on exchange differences on translation of Foreign Operations		-2.695.494	-3.435.766
OTHER COMPREHENSIVE INCOME (LOSS)		-2.937.385	-4.389.788
TOTAL COMPREHENSIVE INCOME (LOSS)		-82.973.403	-187.457.918
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-82.973.403	-187.457.918

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-80.036.018	-183.068.130
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	6-7-8	154.615.794	106.145.865
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.232.522	-8.064.466
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-6.232.522	-8.064.466
Adjustments for provisions		10.855.602	5.684.763
Adjustments for (Reversal of) Provisions Related with Employee Benefits		10.855.602	5.684.763
Adjustments for Interest (Income) Expenses		124.415.541	119.319.006
Adjustments for Interest Income	16	-9.076.488	-16.826.486
Adjustments for interest expense	16	133.492.029	136.145.492
Adjustments for unrealised foreign exchange losses (gains)		-2.695.494	-3.435.766
Adjustments for Tax (Income) Expenses		16.152.487	-5.526.908
Adjustments for losses (gains) on disposal of non-current assets		0	-5.182.886
Other adjustments for which cash effects are investing or financing cash flow		0	-23.174.027
Adjustments Related to Gain and Losses on Net Monetary Position		-209.964.176	22.606.547
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-119.876.353	431.341.676
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3	-163.103.566	385.902.987
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		43.227.213	45.438.689
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-15.719.199	-98.631.191
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-15.719.199	-98.631.191
Adjustments for decrease (increase) in inventories	5	-21.465.165	-126.557.928
Decrease (Increase) in Prepaid Expenses		-39.285.363	-44.356.946
Adjustments for increase (decrease) in trade accounts payable		-81.672.468	188.131.138
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-81.672.468	188.131.138
Adjustments for increase (decrease) in other operating payables		-3.542.652	-3.312.528
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.542.652	-3.312.528
Other Adjustments for Other Increase (Decrease) in Working Capital		-551.865	2.387.912
Decrease (Increase) in Other Assets Related with Operations		-551.865	2.387.912
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-1.388.095	-4.297.881
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		0	5.182.886
Purchase of Property, Plant, Equipment and Intangible Assets		-20.533.052	-9.674.946
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		877.510.997	600.997.714
Proceeds from Loans		877.510.997	600.997.714
Repayments of borrowings		-429.642.234	-673.227.805
Loan Repayments		-429.642.234	-673.227.805
Payments of Lease Liabilities		-65.423.314	-49.288.249
Interest paid		-217.232.941	-189.525.531
Interest Received		9.076.488	16.826.486
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-122.634.002	71.298.805

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		366.262.768	64.792.922
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-14.736.734	-11.937.136
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		228.892.032	124.154.591

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	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			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	Restricted Reserves Appropriated From Profits (member)	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									
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	11	129.900.000	1.377.745.112	266.136.097	42.587.784	-19.080.579	-8.353.637			86.534.874	350.009.885	-149.282.983	2.076.196.553	2.076.196.553
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											-149.282.983	149.282.983	0	0
Total Comprehensive Income (Loss)														
Profit (loss)												-183.068.130	-183.068.130	-183.068.130
Other Comprehensive Income (Loss)						-954.022	-3.435.766						-4.389.788	-4.389.788
Issue of equity		270.100.000	-270.100.000										0	0
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	11	400.000.000	1.107.645.112	266.136.097	42.587.784	-20.034.601	-11.789.403			86.534.874	200.726.902	-183.068.130	1.888.738.635	1.888.738.635
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	11	400.000.000	1.107.645.112	-18.576.283	266.136.097	42.587.782	-16.040.038	-14.314.872		105.111.157	182.150.620	-216.952.215	1.837.747.360	1.837.747.360
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											-216.952.215	216.952.215		
Total Comprehensive Income (Loss)														
Profit (loss)												-80.036.018	-80.036.018	-80.036.018
Other Comprehensive Income (Loss)							-241.891	-2.695.494					-2.937.385	-2.937.385
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
01.01.2025 - 31.03.2025

Current Period															
01.01.2026 - 31.03.2026															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions			-19.657.542						19.657.542	-19.657.542	-19.657.542		-19.657.542	
	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	11	400.000.000	1.107.645.112	-38.233.825	266.136.097	42.587.782	-16.281.929	-17.010.366		124.768.699	-54.459.137	-80.036.018	1.735.116.415	1.735.116.415