



KAMUYU AYDINLATMA PLATFORMU

DOĞUSAN BORU SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Doğusan Boru Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na

Giriş

Doğusan Boru Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

Report Bağımsız Denetim Anonim Şirketi

Cüneyt Morgül, YMM

Sorumlu Denetçi

30 Temmuz 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	10.551.186	17.991.776
Trade Receivables	6	4.672.900	922.960
Trade Receivables Due From Unrelated Parties	6	4.672.900	922.960
Other Receivables	7	67.928	79.991
Other Receivables Due From Unrelated Parties	7	67.928	79.991
Inventories	8	52.009.776	33.205.579
Prepayments	9	40.037	36.049
Prepayments to Unrelated Parties	9	40.037	36.049
Current Tax Assets	25	657.986	357.996
Other current assets	10	1.718.574	472.978
Other Current Assets Due From Unrelated Parties	10	1.718.574	472.978
SUB-TOTAL		69.718.387	53.067.329
Total current assets		69.718.387	53.067.329
NON-CURRENT ASSETS			
Other Receivables	7	803.600	4.239
Other Receivables Due From Unrelated Parties	7	803.600	4.239
Investments accounted for using equity method	12	6.577.640	6.756.602
Property, plant and equipment	13	135.861.716	137.352.346
Land and Premises		85.369.709	85.369.709
Land Improvements		681.266	728.250
Buildings		14.745.778	16.074.222
Machinery And Equipments		840.881	923.476
Vehicles		1.725.615	1.804.651
Fixtures and fittings		129.344	82.915
Construction in Progress		32.369.123	32.369.123
Intangible assets and goodwill	15	120.807	199.545
Other Rights		19.928	32.566
Other intangible assets		100.879	166.979
Total non-current assets		143.363.763	144.312.732
Total assets		213.082.150	197.380.061
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	12.777.623	9.562.296
Trade Payables to Unrelated Parties	6	12.777.623	9.562.296
Employee Benefit Obligations	11	3.956.751	2.303.554
Other Payables		85.289.564	71.720.015
Other Payables to Related Parties	4	22.570.946	71.646.714
Other Payables to Unrelated Parties	7	62.718.618	73.301
Deferred Income Other Than Contract Liabilities	9	9.637.750	9.381.404
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	9.637.750	9.381.404
Current provisions	17	18.535.674	20.850.482
Current provisions for employee benefits	17	18.535.674	20.850.482
Other Current Liabilities	10	1.513.148	2.732.382
Other Current Liabilities to Unrelated Parties	10	1.513.148	2.732.382
SUB-TOTAL		131.710.510	116.550.133
Total current liabilities		131.710.510	116.550.133
NON-CURRENT LIABILITIES			
Non-current provisions	17	6.270.671	5.469.745
Non-current provisions for employee benefits	17	6.270.671	5.469.745
Deferred Tax Liabilities	25	14.825.203	5.041.720
Total non-current liabilities		21.095.874	10.511.465
Total liabilities		152.806.384	127.061.598
EQUITY			
Equity attributable to owners of parent		60.275.766	70.318.463
Issued capital	18	39.000.000	39.000.000
Inflation Adjustments on Capital	18	1.310.266.503	1.310.266.503

Share Premium (Discount)	18	93.382.020	93.382.020
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.357.839	-3.331.124
Gains (Losses) on Revaluation and Remeasurement	18	-4.357.839	-3.331.124
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-4.357.839	-3.331.124
Restricted Reserves Appropriated From Profits	18	45.232	45.232
Legal Reserves	18	45.232	45.232
Prior Years' Profits or Losses	18	-1.369.044.168	-1.309.476.930
Current Period Net Profit Or Loss		-9.015.982	-59.567.238
Total equity		60.275.766	70.318.463
Total Liabilities and Equity		213.082.150	197.380.061

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	17.276.920	35.118.056	6.985.720	18.575.950
Cost of sales	19	-17.481.617	-39.078.379	-4.939.473	-18.652.254
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-204.697	-3.960.323	2.046.247	-76.304
GROSS PROFIT (LOSS)		-204.697	-3.960.323	2.046.247	-76.304
General Administrative Expenses	20	-8.854.812	-10.209.459	-3.844.166	-4.679.995
Marketing Expenses	20	-1.566.332	-1.587.847	-729.455	-864.676
Other Income from Operating Activities	21	707.407	167.292	231.147	97.661
Other Expenses from Operating Activities	21	-957.137	-17.476.322	-18.669	-17.234.303
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-10.875.571	-33.066.659	-2.314.896	-22.757.617
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	-178.962	-280.119	-37.904	-203.454
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-11.054.533	-33.346.778	-2.352.800	-22.961.071
Finance income	23	5.968.735	3.106.622	4.322.085	872.481
Finance costs	23	-12.184.850	-8.851.251	-5.080.782	-4.044.871
Gains (losses) on net monetary position		19.140.752	8.355.683	9.268.074	3.119.682
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.870.104	-30.735.724	6.156.577	-23.013.779
Tax (Expense) Income, Continuing Operations		-10.886.086	-914.580	-7.574.957	1.932.692
Deferred Tax (Expense) Income	25	-10.886.086	-914.580	-7.574.957	1.932.692
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-9.015.982	-31.650.304	-1.418.380	-21.081.087
PROFIT (LOSS)		-9.015.982	-31.650.304	-1.418.380	-21.081.087
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-9.015.982	-31.650.304	-1.418.380	-21.081.087
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Adi Pay Başına Kaz (Zar) (+/-)</i>	24	-0,00230000	-0,00810000	-0,00040000	-0,00540000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.026.715	-619.168	-686.420	-445.803
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.368.953	-825.558	-915.226	-594.404
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		342.238	206.390	228.806	148.601
Deferred Tax (Expense) Income		342.238	206.390	228.806	148.601
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-1.026.715	-619.168	-686.420	-445.803
TOTAL COMPREHENSIVE INCOME (LOSS)		-10.042.697	-32.269.472	-2.104.800	-21.526.890
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-10.042.697	-32.269.472	-2.104.800	-21.526.890

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-4.645.868	2.015.656
Profit (Loss)		-9.015.982	-31.650.304
Profit (Loss) from Continuing Operations		-9.015.982	-31.650.304
Adjustments to Reconcile Profit (Loss)		10.685.022	19.314.746
Adjustments for depreciation and amortisation expense	19	1.653.741	1.637.249
Adjustments for provisions	19	2.455.590	18.058.546
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.805.590	1.875.636
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		650.000	16.182.910
Adjustments for fair value losses (gains)	19	178.962	280.119
Other Adjustments for Fair Value Losses (Gains)	19	178.962	280.119
Adjustments for Tax (Income) Expenses	25	10.886.086	914.580
Adjustments Related to Gain and Losses on Net Monetary Position	12	-4.489.357	-1.575.748
Changes in Working Capital		-6.314.908	14.351.214
Adjustments for decrease (increase) in trade accounts receivable	6	-3.749.940	-5.483.863
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-3.749.940	-5.483.863
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7,9,10	-2.032.894	292.815
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7,9,10	-2.032.894	292.815
Adjustments for decrease (increase) in inventories	8	-18.804.197	-1.468.148
Decrease (Increase) in Prepaid Expenses	9	-3.988	212.518
Adjustments for increase (decrease) in trade accounts payable	6	3.215.327	1.911.419
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	3.215.327	1.911.419
Increase (Decrease) in Employee Benefit Liabilities	11	2.454.123	-2.668.227
Adjustments for increase (decrease) in other operating payables	7	12.350.315	15.251.919
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	12.350.315	15.251.919
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	256.346	6.302.781
Cash Flows from (used in) Operations		-4.645.868	2.015.656
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-81.300	-177.974
Purchase of Property, Plant, Equipment and Intangible Assets	13	-81.300	-177.974
Purchase of property, plant and equipment		-81.300	-177.974
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.727.168	1.837.682
Net increase (decrease) in cash and cash equivalents		-4.727.168	1.837.682
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	17.991.776	2.678.410
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.713.422	-382.774
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	10.551.186	4.133.318

[illegible]

Current Period 01.01.2026 - 30.06.2026															
	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		39.000.000	1.310.266.503	93.382.020		-4.357.839			45.232	-1.369.044.168	-9.015.982	60.275.766		60.275.766