



KAMUYU AYDINLATMA PLATFORMU

DURUKAN ŞEKERLEME 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	GÜNCCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Durukan Şekerleme Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na

Giriş

Durukan Şekerleme Sanayi ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet 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 bildirmekteyiz.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2026 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltilmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2.1 No'lu dipnota dikkat çekerek, Bu husus tarafımızca verilen görüşü etkilememektedir.

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.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi Ankara, 10 Ağustos 2026

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	3	102.172.975	249.034.000
Financial Investments		22.072.440	1.968.659
Financial Assets at Fair Value Through Profit or Loss		22.072.440	1.968.659
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	22.072.440	1.968.659
Trade Receivables		669.515.582	887.619.892
Trade Receivables Due From Related Parties	4	143.137.111	87.193.939
Trade Receivables Due From Unrelated Parties	6	526.378.471	800.425.953
Other Receivables		38.525.131	30.380.204
Other Receivables Due From Related Parties	4	21.270.839	20.704.903
Other Receivables Due From Unrelated Parties	8	17.254.292	9.675.301
Inventories	9	1.674.410.293	1.395.879.777
Prepayments		59.450.729	90.818.991
Prepayments to Unrelated Parties	10	59.450.729	90.818.991
Other current assets		146.242.997	133.724.096
Other Current Assets Due From Unrelated Parties	15	146.242.997	133.724.096
SUB-TOTAL		2.712.390.147	2.789.425.619
Total current assets		2.712.390.147	2.789.425.619
NON-CURRENT ASSETS			
Other Receivables		1.336.773	1.542.800
Other Receivables Due From Unrelated Parties	8	1.336.773	1.542.800
Property, plant and equipment		1.712.654.778	1.654.252.467
Land and Premises	11	153.132.205	153.132.205
Buildings	11	377.254.670	379.551.710
Machinery And Equipments	11	882.193.882	900.208.412
Vehicles	11	2.671.466	3.420.839
Fixtures and fittings	11	26.968.903	28.472.186
Leasehold Improvements		0	18.228
Construction in Progress	11	270.433.652	189.448.887
Intangible assets and goodwill		90.765.663	82.715.952
Capitalized Development Costs	12	90.360.692	82.274.357
Other intangible assets	12	404.971	441.595
Total non-current assets		1.804.757.214	1.738.511.219
Total assets		4.517.147.361	4.527.936.838
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		696.161.528	453.900.917
Current Borrowings From Unrelated Parties		696.161.528	453.900.917
Bank Loans	7	682.966.644	383.628.274
Lease Liabilities	7	13.194.884	70.272.643
Current Portion of Non-current Borrowings		387.551.229	375.151.401
Current Portion of Non-current Borrowings from Unrelated Parties		387.551.229	375.151.401
Bank Loans	7	387.551.229	375.151.401
Other Financial Liabilities		513.977	2.544.662
Other Miscellaneous Financial Liabilities	7	513.977	2.544.662
Trade Payables		105.559.952	245.470.491
Trade Payables to Unrelated Parties	6	105.559.952	245.470.491
Employee Benefit Obligations	14	25.300.140	35.911.005
Other Payables		23.868.660	32.085.753
Other Payables to Unrelated Parties	8	23.868.660	32.085.753
Deferred Income Other Than Contract Liabilities		20.174.947	27.038.221
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	20.174.947	27.038.221
Current provisions		23.946.506	8.632.130
Current provisions for employee benefits	14	16.719.492	4.188.805
Other current provisions	14	7.227.014	4.443.325
Other Current Liabilities		5.336.337	8.827.220

Other Current Liabilities to Unrelated Parties	15	5.336.337	8.827.220
SUB-TOTAL		1.288.413.276	1.189.561.800
Total current liabilities		1.288.413.276	1.189.561.800
NON-CURRENT LIABILITIES			
Long Term Borrowings		411.882.130	479.707.785
Long Term Borrowings From Unrelated Parties		411.882.130	479.707.785
Bank Loans	7	387.787.651	479.065.740
Lease Liabilities	7	24.094.479	642.045
Non-current provisions		8.592.780	8.501.361
Non-current provisions for employee benefits	14	8.592.780	8.501.361
Deferred Tax Liabilities	23	103.764.592	50.384.346
Total non-current liabilities		524.239.502	538.593.492
Total liabilities		1.812.652.778	1.728.155.292
EQUITY			
Equity attributable to owners of parent		2.704.494.583	2.799.781.546
Issued capital	16	132.500.000	132.500.000
Inflation Adjustments on Capital	16	815.775.485	815.775.485
Share Premium (Discount)	16	805.599.808	805.599.808
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		722.164.893	723.964.140
Gains (Losses) on Revaluation and Remeasurement		722.164.893	723.964.140
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	730.075.728	730.075.728
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-7.910.835	-6.111.588
Restricted Reserves Appropriated From Profits		25.945.833	23.039.993
Legal Reserves	16	25.945.833	23.039.993
Prior Years' Profits or Losses		295.996.280	137.917.241
Current Period Net Profit Or Loss		-93.487.716	160.984.879
Total equity		2.704.494.583	2.799.781.546
Total Liabilities and Equity		4.517.147.361	4.527.936.838

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	17	508.896.860	593.275.332	311.240.740	309.756.953
Cost of sales	17	-334.457.964	-284.918.586	-186.231.341	-144.791.971
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		174.438.896	308.356.746	125.009.399	164.964.982
GROSS PROFIT (LOSS)		174.438.896	308.356.746	125.009.399	164.964.982
General Administrative Expenses	18	-65.038.277	-97.393.977	-28.018.855	-34.653.662
Marketing Expenses	18	-56.665.891	-65.004.756	-30.051.021	-32.066.828
Research and development expense		-4.991.397	-3.360.373	-3.007.432	-1.710.803
Other Income from Operating Activities	19	22.254.359	91.917.231	5.232.648	56.936.374
Other Expenses from Operating Activities	19	-28.849.281	-19.084.403	-8.110.637	-6.979.007
PROFIT (LOSS) FROM OPERATING ACTIVITIES		41.148.409	215.430.468	61.054.102	146.491.056
Investment Activity Income	20	3.954.183	38.576.179	2.421.637	26.554.850
Investment Activity Expenses	20	-77.998	-27.941	-77.998	980
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		45.024.594	253.978.706	63.397.741	173.046.886
Finance income	21	56.859.476	78.213.777	30.653.453	16.744.412
Finance costs	21	-188.323.077	-264.479.403	-124.933.164	-156.924.504
Gains (losses) on net monetary position	22	41.103.442	-32.991.925	-13.573.073	-45.502.267
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-45.335.565	34.721.155	-44.455.043	-12.635.473
Tax (Expense) Income, Continuing Operations		-48.152.151	32.880.596	-9.631.794	28.076.489
Current Period Tax (Expense) Income	23	0	-6.221.345	0	-1.375.570
Deferred Tax (Expense) Income	23	-48.152.151	39.101.941	-9.631.794	29.452.059
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-93.487.716	67.601.751	-54.086.837	15.441.016
PROFIT (LOSS)		-93.487.716	67.601.751	-54.086.837	15.441.016
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-93.487.716	67.601.751	-54.086.837	15.441.016
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		-1.799.247	-935.474	3.082.199	-5.183.663
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.336.684	-1.214.901	4.002.856	-6.732.028
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		537.437	279.427	-920.657	1.548.365
Deferred Tax (Expense) Income		537.437	279.427	-920.657	1.548.365
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-1.799.247	-935.474	3.082.199	-5.183.663
TOTAL COMPREHENSIVE INCOME (LOSS)		-95.286.963	66.666.277	-51.004.638	10.257.353
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-95.286.963	66.666.277	-51.004.638	10.257.353

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		-106.948.533	-161.653.451
Profit (Loss)		-93.487.716	67.601.751
Profit (Loss) from Continuing Operations		-93.487.716	67.601.751
Adjustments to Reconcile Profit (Loss)		175.443.865	-37.978.788
Adjustments for depreciation and amortisation expense	11	32.811.894	31.832.226
Adjustments for Impairment Loss (Reversal of Impairment Loss)		827.338	-1.084.891
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	827.338	-1.084.891
Adjustments for provisions		20.971.822	8.666.678
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	13.162.420	4.468.466
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	3.453.807	355.552
Adjustments for (Reversal of) Other Provisions	14	4.355.595	3.842.660
Adjustments for Interest (Income) Expenses		-35.849.786	-70.457.178
Adjustments for Interest Income	21	-35.849.786	-70.457.178
Adjustments for fair value losses (gains)		-2.421.637	-28.097.416
Adjustments for Fair Value Losses (Gains) of Financial Assets		-2.421.637	-28.097.416
Adjustments for Tax (Income) Expenses		53.917.683	-39.101.941
Adjustments for losses (gains) on disposal of non-current assets		-1.532.546	-10.450.822
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-1.532.546	-10.450.822
Adjustments Related to Gain and Losses on Net Monetary Position		106.719.097	70.714.556
Changes in Working Capital		-219.435.737	-259.193.225
Adjustments for decrease (increase) in trade accounts receivable		217.276.972	166.740.013
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		217.276.972	166.740.013
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.938.900	8.036.757
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.938.900	8.036.757
Adjustments for Decrease (Increase) in Contract Assets		-12.518.901	-20.204.925
Decrease (Increase) In Other Contract Assets		-12.518.901	-20.204.925
Adjustments for decrease (increase) in inventories		-278.530.516	-411.016.956
Decrease (Increase) in Prepaid Expenses		31.368.262	1.166.581
Adjustments for increase (decrease) in trade accounts payable		-139.910.539	-8.520.603
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-139.910.539	-8.520.603
Increase (Decrease) in Employee Benefit Liabilities		-10.610.865	3.998.700
Adjustments for Increase (Decrease) in Contract Liabilities		-3.490.883	-1.328.765
Increase (Decrease) In Other Contract Liabilities		-3.490.883	-1.328.765
Adjustments for increase (decrease) in other operating payables		-8.217.093	31.844
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-8.217.093	31.844
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-6.863.274	1.904.129
Cash Flows from (used in) Operations		-137.479.588	-229.570.262
Interest received	21	35.849.786	70.457.178
Payments Related with Other Provisions	14	-5.318.731	-2.540.367
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-115.413.514	-319.861.703
Proceeds from sales of property, plant, equipment and intangible assets		2.412.408	11.032.913
Proceeds from sales of property, plant and equipment	11	2.412.408	11.032.913
Purchase of Property, Plant, Equipment and Intangible Assets		-100.143.778	-118.310.127
Purchase of property, plant and equipment	11	-100.143.778	-118.310.127
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		-17.682.144	-212.584.489

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		184.804.099	618.753.870
Proceeds from borrowings		318.635.513	732.228.046
Proceeds from Loans		318.635.513	732.228.046
Interest paid	21	-133.831.414	-113.474.176
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-37.557.948	137.238.716
Net increase (decrease) in cash and cash equivalents		-37.557.948	137.238.716
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		249.034.000	507.854.197
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-109.303.077	-72.577.701
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		102.172.975	572.515.212

Previous Period 01.01.2025 - 30.06.2025	Statement of changes in equity (abstract)																										
	Statement of changes in equity (line items)																										
	Equity at beginning of period		132.500.000		815.775.485		805.599.808		730.075.728		-272.950						15.033.227		582.263		155.957.151		2.655.250.712		0	2.655.250.712	
	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																	6.753.428		149.203.723		-155.957.151		0		0	0
	Total Comprehensive Income (Loss)																										
	Profit (loss)																					67.601.751		67.601.751		0	67.601.751
	Other Comprehensive Income (Loss)											-935.474												-935.474		0	-935.474
	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																										
	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			132.500.000		815.775.485		805.599.808		730.075.728		-1.208.424						21.786.655		149.785.986		67.601.751		2.721.916.989		0	2.721.916.989	
	Statement of changes in equity (abstract)																										
	Statement of changes in equity (line items)																										
	Equity at beginning of period		132.500.000		815.775.485		805.599.808		730.075.728		-6.111.588						23.039.993		137.917.241		160.984.879		2.799.781.546		0	2.799.781.546	
	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																2.905.840		158.079.039		-160.984.879		0		0	0	
	Total Comprehensive Income (Loss)																										
	Profit (loss)																					-93.487.716		-93.487.716		0	-93.487.716
	Other Comprehensive Income (Loss)										-1.799.247												-1.799.247		0	-1.799.247	
	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																										

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		132.500.000	815.775.485	805.599.808		730.075.728	-7.510.835			25.945.833	295.996.280	-93.487.716	2.704.494.583	0 2.704.494.583