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KAMUYU AYDINLATMA PLATFORMU

DCT TRADİNG DIŞ TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

DCT Trading Dış Ticaret A.Ş. Yönetim Kurulu'na,

Giriş

DCT Trading Dış Ticaret Anonim Şirket'i ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama " Standardına (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 özet 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 oluşur. Ara dönem özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı özet konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak; ara dönem özet konsolide 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 konsolide finansal tabloların, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Nevados Bağımsız Denetim Anonim Şirketi

Halil Sağlam, SMMM

Sorumlu Denetçi

İstanbul, 19 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	72.806.630	71.130.418
Financial Investments	6	184.080.466	254.428.029
Trade Receivables		417.163.010	659.367.233
Trade Receivables Due From Related Parties	4	369.317.449	529.107.242
Trade Receivables Due From Unrelated Parties	9	47.845.561	130.259.991
Other Receivables		7.744.131	4.553.078
Other Receivables Due From Related Parties	10	954.000	2.006.669
Other Receivables Due From Unrelated Parties	10	6.790.131	2.546.409
Inventories	11	95.280.256	257.639.146
Prepayments	12	91.012.478	10.034.925
Current Tax Assets	12	4.957.035	14.971.540
Other current assets	19	40.616.116	33.103.410
SUB-TOTAL		**913.660.122**	**1.305.227.779**
Total current assets		**913.660.122**	**1.305.227.779**
NON-CURRENT ASSETS			
Financial Investments	6	287.781.880	287.781.880
Other Receivables		709.824	762.919
Other Receivables Due From Unrelated Parties	10	709.824	762.919
Investment property	13	163.874.379	157.516.638
Property, plant and equipment	14	351.810.576	370.051.903
Right of Use Assets	15	31.696.602	35.207.800
Intangible assets and goodwill		28.928.510	16.863.828
Other intangible assets	16	28.928.510	16.863.828
Total non-current assets		**864.801.771**	**868.184.968**
Total assets		**1.778.461.893**	**2.173.412.747**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		205.103.087	400.112.022
Current Borrowings From Unrelated Parties		205.103.087	400.112.022
Bank Loans	7	200.450.305	396.394.274
Lease Liabilities	7	2.329.796	2.643.313
Other short-term borrowings	7	2.322.986	1.074.435
Current Portion of Non-current Borrowings		3.219.351	3.597.985
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		3.219.351	3.597.985
Bank Loans	7	3.219.351	3.597.985
Trade Payables		34.695.860	46.230.154
Trade Payables to Unrelated Parties	9	34.695.860	46.230.154
Employee Benefit Obligations	18	5.653.558	3.492.589
Other Payables		22.417.136	21.253.053
Other Payables to Related Parties	4, 10	2.726.138	2.674.555
Other Payables to Unrelated Parties	10	19.690.998	18.578.498
Deferred Income Other Than Contract Liabilities	12	337.276	1.023.627
Current tax liabilities, current		0	4.569.874
Current provisions		778.055	569.354
Current provisions for employee benefits	18	778.055	569.354
Other Current Liabilities	20	81.082	224.731
SUB-TOTAL		**272.285.405**	**481.073.389**
Total current liabilities		**272.285.405**	**481.073.389**
NON-CURRENT LIABILITIES			
Long Term Borrowings		275.525.544	369.851.355
Long Term Borrowings From Unrelated Parties		275.525.544	369.851.355
Bank Loans	7	268.831.781	361.888.373
Lease Liabilities	7	6.693.763	7.962.982
Other Payables		5.262.708	6.604.121
Other Payables to Unrelated parties	10	5.262.708	6.604.121

Non-current provisions		1.494.365	1.545.544
Non-current provisions for employee benefits	18	1.494.365	1.545.544
Deferred Tax Liabilities	27	120.422.347	120.187.263
Total non-current liabilities		**402.704.964**	**498.188.283**
Total liabilities		**674.990.369**	**979.261.672**
EQUITY			
Equity attributable to owners of parent		1.064.604.844	1.177.701.508
Issued capital	21	390.000.000	390.000.000
Inflation Adjustments on Capital	21	222.468.513	222.468.513
Treasury Shares (-)		-30.139.419	-30.139.419
Share Premium (Discount)		434.126.076	372.991.611
Effects of Business Combinations Under Common Control		-56.063.299	-56.063.299
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		263.334.147	263.044.151
Gains (Losses) on Revaluation and Remeasurement		263.334.147	263.044.151
Increases (Decreases) on Revaluation of Property, Plant and Equipment		264.179.758	264.179.758
Gains (Losses) on Remeasurements of Defined Benefit Plans		-845.611	-1.135.607
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		69.258.557	84.780.833
Exchange Differences on Translation		-88.399.125	-72.876.849
Gains (Losses) on Revaluation and Reclassification		157.657.682	157.657.682
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		157.657.682	157.657.682
Restricted Reserves Appropriated From Profits	21	28.058.246	28.058.246
Prior Years' Profits or Losses	21	-101.209.783	43.520.535
Current Period Net Profit Or Loss		-155.228.194	-140.959.663
Non-controlling interests		38.866.680	16.449.567
Total equity		**1.103.471.524**	**1.194.151.075**
Total Liabilities and Equity		**1.778.461.893**	**2.173.412.747**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	22	873.448.060	2.799.725.509	201.225.514	883.748.337
Cost of sales	22	-824.585.063	-2.408.339.297	-212.546.557	-704.426.220
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		48.862.997	391.386.212	-11.321.043	179.322.117
GROSS PROFIT (LOSS)		48.862.997	391.386.212	-11.321.043	179.322.117
General Administrative Expenses	23	-68.419.513	-80.199.595	-40.409.425	-42.555.616
Marketing Expenses	23	-16.535.583	-23.200.708	-5.250.131	-10.212.340
Other Income from Operating Activities	24	17.296.339	27.257.967	8.103.892	14.301.246
Other Expenses from Operating Activities	24	-1.437.716	-6.702.941	-970.433	-1.640.893
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-20.233.476	308.540.935	-49.847.140	139.214.514
Investment Activity Income	25	20.503.229	54.684.240	7.708.546	45.860.701
Investment Activity Expenses	25	0	-54.939.545	0	-22.444.488
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		269.753	308.285.630	-42.138.594	162.630.727
Finance income	26	18.964.378	34.291.401	7.105.593	15.426.353
Finance costs	26	-76.903.097	-152.107.415	-41.725.758	-79.063.123
Gains (losses) on net monetary position	29	-93.486.684	-122.257.180	-39.904.125	-101.312.887
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-151.155.650	68.212.436	-116.662.884	-2.318.930
Tax (Expense) Income, Continuing Operations		-5.069.371	-47.177.597	-1.711.145	-10.447.522
Current Period Tax (Expense) Income	27	0	-56.017.347	0	-34.504.293
Deferred Tax (Expense) Income	27	-5.069.371	8.839.750	-1.711.145	24.056.771
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-156.225.021	21.034.839	-118.374.029	-12.766.452
PROFIT (LOSS)		-156.225.021	21.034.839	-118.374.029	-12.766.452
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-996.827	569.934	-1.308.289	162.338
Owners of Parent		-155.228.194	20.464.905	-117.065.740	-12.928.790
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse Başına Kazanç		-0,40000000	0,20000000	-0,30000000	-0,13000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		289.996	469.373	452.939	682.608
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	376.618	625.831	593.875	910.145
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-86.622	-156.458	-140.936	-227.537
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-86.622	-156.458	-140.936	-227.537
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-15.254.033	98.623.085	-17.720.115	18.033.307
Exchange Differences on Translation of Foreing Operations		-15.254.033	21.260.558	-17.720.115	18.033.307
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	103.150.036	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	-25.787.509	0	0
Deferred Tax (Expense) Income		0	-25.787.509	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-14.964.037**	**99.092.458**	**-17.267.176**	**18.715.915**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-171.189.058**	**120.127.297**	**-135.641.205**	**5.949.463**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-728.584	1.917.147	-1.445.187	979.361
Owners of Parent		-170.460.474	118.210.150	-134.196.018	4.970.102

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**73.071.758**	**-513.363.011**
Profit (Loss)		-156.225.021	21.034.839
Adjustments to Reconcile Profit (Loss)		**-81.309.953**	**56.438.898**
Adjustments for depreciation and amortisation expense	23	17.698.323	12.576.057
Adjustments for provisions		926.663	790.493
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	926.663	790.493
Adjustments for Interest (Income) Expenses	26	14.703.107	20.656.208
Adjustments for Tax (Income) Expenses	27	5.069.371	47.177.597
Adjustments for losses (gains) on disposal of non-current assets		-1.867.516	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	25	-1.867.516	0
Other adjustments for which cash effects are investing or financing cash flow	25	-16.541.009	-1.844.153
Adjustments Related to Gain and Losses on Net Monetary Position		-101.298.892	-22.917.304
Changes in Working Capital		**315.656.499**	**-554.896.780**
Adjustments for decrease (increase) in trade accounts receivable	9	242.204.223	-624.864.287
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-74.755.304	167.347.006
Adjustments for decrease (increase) in inventories	11	162.358.890	30.810.404
Adjustments for increase (decrease) in trade accounts payable	9	-11.534.294	-18.967.721
Adjustments for increase (decrease) in other operating payables		-2.617.016	-109.222.182
Cash Flows from (used in) Operations		**78.121.525**	**-477.423.043**
Payments Related with Provisions for Employee Benefits	18	-92.732	-212.337
Income taxes refund (paid)	27	-4.957.035	-35.727.631
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**32.231.045**	**82.227.994**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	6,25	86.888.572	102.254.926
Proceeds from sales of property, plant, equipment and intangible assets		3.632.521	0
Proceeds from sales of intangible assets	14	3.632.521	0
Purchase of Property, Plant, Equipment and Intangible Assets		-51.932.307	-20.026.932
Purchase of property, plant and equipment	14	-39.770.126	-12.659.963
Purchase of intangible assets	16	-12.162.181	-7.366.969
Cash Outflows from Acquition of Investment Property	13	-6.357.741	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-115.579.361**	**415.739.875**
Proceeds from Issuing Shares or Other Equity Instruments		77.808.915	0
Proceeds from issuing shares		77.808.915	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-30.139.419
Payments to Acquire Entity's Shares		0	-30.139.419
Proceeds from borrowings		-193.388.276	445.879.294
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-10.276.558	-15.395.142
Effect of exchange rate changes on cash and cash equivalents		22.679.294	10.641.290
Net increase (decrease) in cash and cash equivalents		12.402.736	-4.753.852
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**71.130.418**	**218.328.492**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.726.524	-31.201.547
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**72.806.630**	**182.373.093**

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	Effects of Combinations of Entities or Businesses Under Common Control	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			Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income						
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		**130.000.000**	**235.179.208**		**613.378.788**	**-56.063.299**	**221.823.309**	**-1.256.197**	**-76.193.080**		**78.232.740**	**28.058.246**	**109.899.589**	**-66.379.054**	**1.216.680.250**	**5.826.825**	**1.222.507.075**
	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													-66.379.054	66.379.054			
	Total Comprehensive Income (Loss)								469.373	21.260.558		77.362.527			20.464.905	119.557.363	1.917.147	121.474.510
	Profit (loss)																	
	Other Comprehensive Income (Loss)																	
	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				-30.139.419											-30.139.419		-30.139.419
	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		**130.000.000**	**235.179.208**	**-30.139.419**	**613.378.788**	**-56.063.299**	**221.823.309**	**-786.824**	**-54.932.522**		**155.595.267**	**28.058.246**	**43.520.535**	**20.464.905**	**1.306.098.194**	**7.743.972**	**1.313.842.166**
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		**390.000.000**	**222.468.513**	**-30.139.419**	**372.991.611**	**-56.063.299**	**264.179.758**	**-1.135.607**	**-72.876.849**		**157.657.682**	**28.058.246**	**43.520.535**	**-140.959.663**	**1.177.701.508**	**16.449.567**	**1.194.151.075**
	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													-140.959.663	140.959.663			
	Total Comprehensive Income (Loss)								289.996	-15.522.276					-155.228.194	-170.460.474	-728.584	-171.189.058
	Profit (loss)																	
	Other Comprehensive Income (Loss)																	
	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					61.134.465										61.134.465	16.674.450	77.808.915
	Transactions with noncontrolling shareholders													-3.770.655		-3.770.655	6.471.247	2.700.592
	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		**390.000.000**	**222.468.513**	**-30.139.419**	**434.126.076**	**-56.063.299**	**264.179.758**	**-845.611**	**-88.399.125**		**157.657.682**	**28.058.246**	**-101.209.783**	**-155.228.194**	**1.064.604.844**	**38.866.680**	**1.103.471.524**