



KAMUYU AYDINLATMA PLATFORMU

DİRİTEKS DİRİLİŞ TEKSTİL SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 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	VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Diriteks Diriliş Tekstil Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu ve Ortaklarına,

Giriş

30 Haziran 2026 tarihli ilişikteki konsolide olmayan finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide olmayan kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide olmayan özkaynak değişim tablosunun ve konsolide olmayan nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı 'na ("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 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 Standartları'na 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 kuruluşunun, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Hususlar

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve 10 Nisan 2026 tarihinde bu finansal tablolara ilişkin şartlı görüş verilmiştir.

Şirket'in 30 Haziran 2025 tarihinde sona eren ara hesap dönemine ait konsolide finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve 29 Eylül 2025 tarihinde bu finansal tablolara ilişkin olumlu görüş verilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Şirket'in 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Member firm of MGI Worldwide

Turgut Tok

Sorumlu Denetçi

İstanbul, 30 Eylül 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	3	12.248	32.866
Trade Receivables		27.450.119	32.433.345
Trade Receivables Due From Unrelated Parties	5	27.450.119	32.433.345
Other Receivables		1.281.438	2.461.212
Other Receivables Due From Related Parties	4	407.824	480.246
Other Receivables Due From Unrelated Parties	6	873.614	1.980.966
Inventories	7	0	3.853.914
Prepayments		334.112	756.154
Prepayments to Unrelated Parties	8	334.112	756.154
Other current assets		259.338	1.381.187
Other Current Assets Due From Unrelated Parties	11	259.338	1.381.187
SUB-TOTAL		29.337.255	40.918.678
Total current assets		29.337.255	40.918.678
NON-CURRENT ASSETS			
Property, plant and equipment	9	9.784.598	10.530.519
Total non-current assets		9.784.598	10.530.519
Total assets		39.121.853	51.449.197
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		404.711	10.037.641
Trade Payables to Related Parties	5	0	952.212
Trade Payables to Unrelated Parties	4	404.711	9.085.429
Employee Benefit Obligations	12	0	353.208
Other Payables		21.473.898	7.333.754
Other Payables to Related Parties	4	4.840.877	3.897.376
Other Payables to Unrelated Parties	6	16.633.021	3.436.378
Deferred Income Other Than Contract Liabilities		8.605.188	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	8.605.188	0
Current provisions		26.797.971	31.500.570
Current provisions for employee benefits	13	47.822	0
Other current provisions	13	26.750.149	31.500.570
SUB-TOTAL		57.281.768	49.225.173
Total current liabilities		57.281.768	49.225.173
NON-CURRENT LIABILITIES			
Non-current provisions		79.411	74.917
Non-current provisions for employee benefits	13	79.411	74.917
Total non-current liabilities		79.411	74.917
Total liabilities		57.361.179	49.300.090
EQUITY			
Equity attributable to owners of parent		-18.239.326	2.149.107
Issued capital	14	10.650.000	10.650.000
Inflation Adjustments on Capital	14	152.682.292	152.682.292
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-40.850	-40.850
Gains (Losses) on Revaluation and Remeasurement		-40.850	-40.850
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-40.850	-40.850
Restricted Reserves Appropriated From Profits	14	1.102.260	1.102.260
Prior Years' Profits or Losses	14	-162.244.595	10.639.317
Current Period Net Profit Or Loss		-20.388.433	-172.883.912
Total equity		-18.239.326	2.149.107
Total Liabilities and Equity		39.121.853	51.449.197

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025	Months 01.04.2026 - 30.06.2026	3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	3.677.461	5.351.642	0	0
Cost of sales	16	-4.437.609	-5.853.768	-380.881	-380.622
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-760.148	-502.126	-380.881	-380.622
GROSS PROFIT (LOSS)		-760.148	-502.126	-380.881	-380.622
General Administrative Expenses	17	-3.285.806	-5.732.840	-1.843.077	-3.880.596
Other Income from Operating Activities	18	2.447.021	0	0	0
Other Expenses from Operating Activities	18	-18.507.738	-159.753.258	-18.490.802	-158.564.177
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-20.106.671	-165.988.224	-20.714.760	-162.825.395
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-20.106.671	-165.988.224	-20.714.760	-162.825.395
Finance costs	19	-4.694	-4.593	-4.694	0
Gains (losses) on net monetary position	20	-277.068	-6.084.638	560.127	-7.719.681
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-20.388.433	-172.077.455	-20.159.327	-170.545.076
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-20.388.433	-172.077.455	-20.159.327	-170.545.076
PROFIT (LOSS)		-20.388.433	-172.077.455	-20.159.327	-170.545.076
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-20.388.433	-172.077.455	-20.159.327	-170.545.076
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-20.388.433	-172.077.455	-20.159.327	-170.545.076
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-40.850	-42.752	10.959	18.580
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-40.850	-42.752	10.959	18.580
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-40.850	-42.752	10.959	18.580
TOTAL COMPREHENSIVE INCOME (LOSS)		-20.429.283	-172.120.207	-20.148.368	-170.526.496
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-20.429.283	-172.120.207	-20.148.368	-170.526.496

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		-890	-327.572.999
Profit (Loss)		-20.388.433	-172.077.455
Adjustments to Reconcile Profit (Loss)		-1.426.013	-159.535.057
Adjustments for depreciation and amortisation expense	9 10	761.502	1.419.813
Adjustments for provisions		64.910	-5.922.260
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	64.910	-29.798
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	-5.892.462
Adjustments for losses (gains) on disposal of non-current assets	19	0	-159.751.912
Adjustments Related to Gain and Losses on Net Monetary Position	20	-2.252.425	4.719.302
Changes in Working Capital		21.813.556	4.039.513
Adjustments for decrease (increase) in trade accounts receivable		96.900	8.100.834
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	96.900	8.100.834
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		793.179	-8.395
Decrease (Increase) in Other Related Party Receivables Related with Operations	4	0	-8.395
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	793.179	0
Adjustments for decrease (increase) in inventories	7	3.853.914	
Decrease (Increase) in Prepaid Expenses	8	323.925	646.435
Adjustments for increase (decrease) in trade accounts payable		-8.538.717	553.520
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-850.394	-7.858
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-7.688.323	561.378
Increase (Decrease) in Employee Benefit Liabilities	12	-315.441	153.427
Adjustments for increase (decrease) in other operating payables		16.033.846	-668.879
Increase (Decrease) in Other Operating Payables to Related Parties	4	1.610.359	-391.002
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	14.423.487	-277.877
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	8.605.188	-4.250.337
Other Adjustments for Other Increase (Decrease) in Working Capital		960.762	-487.092
Decrease (Increase) in Other Assets Related with Operations	11	960.762	-487.092
Cash Flows from (used in) Operations		-890	-327.572.999
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-15.581	339.692.823
Proceeds from sales of property, plant, equipment and intangible assets		0	339.692.823
Proceeds from sales of property, plant and equipment	9 10		339.692.823
Purchase of Property, Plant, Equipment and Intangible Assets		-15.581	
Purchase of property, plant and equipment	9 10	-15.581	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-12.124.046
Other inflows (outflows) of cash		0	-12.124.046
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-16.471	-4.222
Net increase (decrease) in cash and cash equivalents		-16.471	-4.222
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	32.866	60.653
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.147	-9.175
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	12.248	47.256

[illegible]

Current Period 01.01.2026 - 30.06.2026														0
	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	Transactions with noncontrolling shareholders													0
	Increase through Other Contributions by Owners													0
	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													0
	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													0
	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													0
	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													0
	Increase (decrease) through other changes, equity													0
	Equity at end of period	14	10.650.000	152.682.292		-40.850			1.102.260	-162.244.595	-20.388.433	-18.239.326	0	-18.239.326