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KAMUYU AYDINLATMA PLATFORMU

DARDANEL ÖNENTAŞ GIDA SANAYİ A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	113.859.512	475.058.185
Financial Investments		355.709	434.791
Trade Receivables	7	1.943.201.881	1.163.164.342
Trade Receivables Due From Unrelated Parties	7	1.943.201.881	1.163.164.342
Other Receivables	8	421.393.612	79.309.180
Other Receivables Due From Related Parties	8	330.817.729	0
Other Receivables Due From Unrelated Parties	8	90.575.883	79.309.180
Inventories	9	935.499.762	2.158.823.059
Prepayments	10	1.906.523.933	1.692.184.442
Prepayments to Related Parties	6	1.003.106.017	1.092.520.304
Prepayments to Unrelated Parties	10	903.417.916	599.664.138
Other current assets	19	50.555.532	66.339.280
Other Current Assets Due From Unrelated Parties	19	50.555.532	66.339.280
SUB-TOTAL		**5.371.389.941**	**5.635.313.279**
Total current assets		**5.371.389.941**	**5.635.313.279**
NON-CURRENT ASSETS			
Property, plant and equipment	11	10.061.263.304	9.758.386.984
Right of Use Assets	13	19.287.152	130.987.852
Intangible assets and goodwill	12	303.384.591	440.904.009
Other intangible assets		303.384.591	440.904.009
Deferred Tax Asset	30	947.976.379	1.031.631.567
Other Non-current Assets	19	1.850.178	1.303.387
Other Non-Current Assets Due From Unrelated Parties	19	1.850.178	1.303.387
Total non-current assets		**11.333.761.604**	**11.363.213.799**
Total assets		**16.705.151.545**	**16.998.527.078**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	3.599.480.559	2.907.081.991
Current Borrowings From Unrelated Parties	5	3.599.480.559	2.907.081.991
Current Portion of Non-current Borrowings	5	1.135.685.051	1.101.726.250
Current Portion of Non-current Borrowings from Unrelated Parties	5	1.135.685.051	1.101.726.250
Trade Payables		2.229.421.994	1.462.399.567
Trade Payables to Related Parties	6	0	119.839
Trade Payables to Unrelated Parties	7	2.229.421.994	1.462.279.728
Employee Benefit Obligations	17	143.271.657	147.266.518
Other Payables	8	0	14.897.352
Other Payables to Unrelated Parties	8	0	14.897.352
Deferred Income Other Than Contract Liabilities	10	435.185.777	64.441.303
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	435.185.777	64.441.303
Current tax liabilities, current		0	76.358
Current provisions	17	30.292.748	38.091.053
Current provisions for employee benefits		30.292.748	38.091.053
Other Current Liabilities	19	24.409.034	30.017.366
SUB-TOTAL		**7.597.746.820**	**5.765.997.758**
Total current liabilities		**7.597.746.820**	**5.765.997.758**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	1.470.234.425	1.758.333.885
Long Term Borrowings From Unrelated Parties	5	1.470.234.425	1.758.333.885
Deferred Income Other Than Contract Liabilities	10	41.033.086	70.825.725
Non-current provisions	17	165.727.386	192.143.572
Non-current provisions for employee benefits	17	165.727.386	192.143.572
Deferred Tax Liabilities	30	690.435.438	344.852.257
Total non-current liabilities		**2.367.430.335**	**2.366.155.439**
Total liabilities		**9.965.177.155**	**8.132.153.197**
EQUITY			

Equity attributable to owners of parent		6.739.974.390	8.866.373.881
Issued capital	20	2.344.397.132	2.344.397.132
Inflation Adjustments on Capital	20	5.684.036.810	5.684.036.810
Share Premium (Discount)	20	123.395.793	123.395.793
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	2.040.542.164	2.040.086.547
Gains (Losses) on Revaluation and Remeasurement	20	2.040.542.164	2.040.086.547
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	2.040.542.164	2.040.086.547
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	20	165.912.821	241.030.986
Exchange Differences on Translation	20	165.912.821	241.030.986
Restricted Reserves Appropriated From Profits	20	112.012.560	112.012.560
Legal Reserves	20	112.012.560	112.012.560
Prior Years' Profits or Losses	20	-1.678.585.947	-178.208.829
Current Period Net Profit Or Loss	20	-2.051.736.943	-1.500.377.118
Total equity		**6.739.974.390**	**8.866.373.881**
Total Liabilities and Equity		**16.705.151.545**	**16.998.527.078**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	12.313.892.595	13.032.535.288	4.960.598.599	4.802.483.405
Cost of sales	22	-8.539.597.681	-9.324.314.476	-3.101.189.124	-3.527.242.425
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.774.294.914	3.708.220.812	1.859.409.475	1.275.240.980
GROSS PROFIT (LOSS)		3.774.294.914	3.708.220.812	1.859.409.475	1.275.240.980
General Administrative Expenses	23	-607.578.671	-595.490.712	-190.665.005	-183.306.094
Marketing Expenses	23	-3.123.824.422	-2.892.229.036	-1.589.139.825	-1.159.630.390
Research and development expense	23	-76.691.838	-50.440.650	-23.358.443	-17.458.815
Other Income from Operating Activities	24	1.376.006.573	1.164.847.358	478.898.463	367.941.446
Other Expenses from Operating Activities	24	-1.008.748.008	-907.530.465	-325.986.098	-271.303.597
PROFIT (LOSS) FROM OPERATING ACTIVITIES		333.458.548	427.377.307	209.158.567	11.483.530
Investment Activity Income	25	54.503.116	45.566.274	10.715.651	14.027.540
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		387.961.664	472.943.581	219.874.218	25.511.070
Finance costs	28	-2.270.168.962	-2.663.581.000	-881.029.935	-760.154.715
Gains (losses) on net monetary position		227.961.228	533.646.233	39.973.635	191.883.782
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.654.246.070	-1.656.991.186	-621.182.082	-542.759.863
Tax (Expense) Income, Continuing Operations		-397.490.873	209.363.336	-184.064.651	141.189.956
Deferred Tax (Expense) Income	28	-397.490.873	209.363.336	-184.064.651	141.189.956
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.051.736.943	-1.447.627.850	-805.246.733	-401.569.907
PROFIT (LOSS)		-2.051.736.943	-1.447.627.850	-805.246.733	-401.569.907
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.051.736.943	-1.447.627.850	-805.246.733	-401.569.907
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		455.617	-12.752.246	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		607.488	-17.002.952	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-151.871	4.250.706	0	0
Deferred Tax (Expense) Income		-151.871	4.250.706	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-75.118.165	-93.892.122	-28.452.382	-20.242.520
Exchange Differences on Translation of Foreing Operations		-75.118.165	-93.892.122	-28.452.382	-20.242.520
Reclassification adjustments on exchange differences on translation of Foreign Operations		-75.118.165	-93.892.122	-28.452.382	-20.242.520
OTHER COMPREHENSIVE INCOME (LOSS)		**-74.662.548**	**-106.644.368**	**-28.452.382**	**-20.242.520**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-2.126.399.491**	**-1.554.272.218**	**-833.699.115**	**-421.812.427**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.126.399.491	-1.554.272.218	-833.699.115	-421.812.427

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1.782.832.109**	**1.571.821.578**
Profit (Loss)		-2.051.736.943	-1.447.627.850
Profit (Loss) from Continuing Operations		-2.051.736.943	-1.447.627.850
Adjustments to Reconcile Profit (Loss)		**3.100.360.595**	**2.486.305.348**
Adjustments for depreciation and amortisation expense	11,12,13	452.864.681	395.567.439
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-8.052.605	-5.801.748
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-8.052.605	-5.801.748
Adjustments for provisions		43.782.315	57.155.073
Adjustments for (Reversal of) Provisions Related with Employee Benefits		43.782.315	57.155.073
Adjustments for Interest (Income) Expenses		2.228.241.700	2.649.237.971
Adjustments for unrealised foreign exchange losses (gains)		232.749.445	95.684.572
Adjustments for fair value losses (gains)		-192.235.846	-452.947.669
Other Adjustments for Fair Value Losses (Gains)		-192.235.846	-452.947.669
Adjustments for Tax (Income) Expenses	31	397.490.873	-209.363.336
Adjustments for losses (gains) on disposal of non-current assets		-41.927.262	-14.343.029
Other adjustments to reconcile profit (loss)		-12.552.706	-28.883.925
Changes in Working Capital		**772.399.442**	**-730.299.296**
Adjustments for decrease (increase) in trade accounts receivable		-999.508.064	-513.611.920
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-999.508.064	-513.611.920
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-355.592.291	727.644.026
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-355.592.291	727.644.026
Adjustments for decrease (increase) in inventories		1.223.323.297	369.997.346
Decrease (Increase) in Prepaid Expenses		-545.342.676	-1.063.101.645
Adjustments for increase (decrease) in trade accounts payable		1.053.078.073	-334.657.852
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.053.078.073	-334.657.852
Increase (Decrease) in Employee Benefit Liabilities		24.811.506	74.801.047
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		383.349.646	-9.106.888
Other Adjustments for Other Increase (Decrease) in Working Capital		-11.720.049	17.736.590
Increase (Decrease) in Other Payables Related with Operations		-11.720.049	17.736.590
Cash Flows from (used in) Operations		**1.821.023.094**	**308.378.202**
Payments Related with Provisions for Employee Benefits		-38.190.985	-19.517.888
Other inflows (outflows) of cash		0	1.282.961.264
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-544.070.157**	**-545.339.935**
Proceeds from sales of property, plant, equipment and intangible assets		84.513.754	19.735.583
Proceeds from sales of property, plant and equipment		84.513.754	19.735.583
Purchase of Property, Plant, Equipment and Intangible Assets		-641.136.617	-593.959.443
Purchase of property, plant and equipment		-641.136.617	-593.959.443
Interest received		12.552.706	28.883.925
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.491.572.877**	**-1.030.543.652**
Proceeds from Issuing Shares or Other Equity Instruments		0	1.014.050.778
Proceeds from issuing shares		0	1.014.050.778
Proceeds from borrowings		4.325.855.125	5.362.911.647
Proceeds from Loans		4.325.855.125	5.362.911.647
Repayments of borrowings		-4.156.063.992	-5.859.488.222
Loan Repayments		-4.156.063.992	-5.859.488.222
Interest paid		-1.661.364.010	-1.548.017.855
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-252.810.925	-4.062.009
Effect of exchange rate changes on cash and cash equivalents		-1.458.675	-1.243.964

Net increase (decrease) in cash and cash equivalents		-254.269.600	-5.305.973
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**461.053.836**	**224.064.171**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-92.924.724	-56.978.595
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**113.859.512**	**161.779.603**

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	Capital Advance	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		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									
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**	ok	**586.099.283**	**5.032.430.889**	**1.399.921.279**	**119.327.507**	**2.058.145.330**	**-99.523.464**	**373.689.043**			**112.012.560**	**112.080.265**	**-290.289.094**	**9.403.893.598**		**9.403.893.598**
	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		1.758.297.849		-1.758.297.849								-290.289.094	290.289.094	0		0
	Total Comprehensive Income (Loss)																	
	Profit (loss)													-1.447.627.850	-1.447.627.850		-1.447.627.850
	Other Comprehensive Income (Loss)							-12.752.246	-93.892.122						-106.644.368		-106.644.368
	Issue of equity			651.605.921	358.376.570	4.068.286									1.014.050.777		1.014.050.777
	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	ok	**2.344.397.132**	**5.684.036.810**	**0**	**123.395.793**	**2.058.145.330**	**-112.275.710**	**279.796.921**			**112.012.560**	**-178.208.829**	**-1.447.627.850**	**8.863.672.157**		**8.863.672.157**
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period	ok	**2.344.397.132**	**5.684.036.810**	**0**	**123.395.793**	**2.109.765.292**	**-69.678.745**	**241.030.986**			**112.012.560**	**-178.208.829**	**-1.500.377.118**	**8.866.373.881**		**8.866.373.881**
	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												-1.500.377.118	1.500.377.118	0	0	
	Total Comprehensive Income (Loss)																	
	Profit (loss)													-2.051.736.943	-2.051.736.943		-2.051.736.943
	Other Comprehensive Income (Loss)							455.617	-75.118.165						-74.662.548		-74.662.548
	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 - 30.09.2026																		
	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	ok	**2.344.397.132**	**5.684.036.810**	**0**	**123.395.793**	**2.109.765.292**	**-69.223.128**	**165.912.821**				**112.012.560**	**-1.678.585.947**	**-2.051.736.943**	**6.739.974.390**		**6.739.974.390**