

DÖKTAŞ DÖKÜMCÜLÜK TİCARET VE SANAYİ A.Ş.
Financial Report
Consolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Döktaş Dökümcülük Ticaret ve Sanayi A.Ş. Genel Kurulu'na

Giriş

Döktaş Dökümcülük Ticaret ve Sanayi A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2021 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide 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 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 bilgilerin, tüm önemli yönleriyle, TMS 34 'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Hususlar

1. 1 Ocak - 30 Haziran 2021 ara hesap dönemine ait ara dönem özet konsolide finansal bilgilere ilişkin yürüttüğümüz sınırlı denetim kapsamında, 2020 hesap dönemine ait konsolide finansal tabloları değiştirmek için yapılan ve 2.5 no'lu Dipnotta açıklanan düzeltmelerin de ayrıca sınırlı denetimini yürütmüş bulunuyoruz. Sınırlı denetim sonucumuza göre, söz konusu düzeltmelerin tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir. Söz konusu düzeltmeler dışında, Grup'un 2020 hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi, sınırlı bağımsız denetimi veya bunlara yönelik herhangi bir prosedürü uygulamak için görevlendirilmediğimizden, bir bütün olarak 2020 hesap dönemine ait konsolide finansal tablolara ilişkin bir denetim görüşü veya başka bir güvence vermiyoruz.

2. Grup'un 31 Aralık 2020 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 30 Haziran 2020 tarihinde sona eren altı aylık ara hesap dönemine ait özet konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 2 Mart 2021 tarihli bağımsız denetçi raporunda ve 19 Ağustos 2020 tarihli sınırlı denetim raporunda bu konsolide finansal tablolara ve ara dönem özet konsolide finansal bilgilere, sırasıyla, sınırlı olumlu görüş verilmiş ve sınırlı olumlu sonuç bildirilmiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Baki Erdal, SMMM

Sorumlu Denetçi

İstanbul, 18 Ağustos 2021



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	35.960.622	34.285.671
Trade Receivables		522.920.502	353.354.127
Trade Receivables Due From Related Parties	21	3.718.468	4.498.014
Trade Receivables Due From Unrelated Parties	6	519.202.034	348.856.113
Other Receivables		2.096.203	440.992
Other Receivables Due From Unrelated Parties	7	2.096.203	440.992
Inventories	8	457.472.810	311.368.729
Prepayments	10	14.823.717	2.685.641
Other current assets	13	45.597.216	15.804.550
SUB-TOTAL		1.078.871.070	717.939.710
Total current assets		1.078.871.070	717.939.710
NON-CURRENT ASSETS			
Trade Receivables	6	9.095.493	8.985.876
Trade Receivables Due From Unrelated Parties		9.095.493	8.985.876
Other Receivables	7	0	14.184.335
Other Receivables Due From Unrelated Parties		0	14.184.335
Investments accounted for using equity method	11	7.889.277	6.682.709
Property, plant and equipment	12	1.458.198.059	1.244.774.489
Intangible assets and goodwill		33.437.633	20.336.451
Goodwill	14	11.706.929	10.213.643
Other intangible assets	2.5	21.730.704	10.122.808
Prepayments	10	26.874.816	5.311.177
Other Non-current Assets	13	25.260.332	27.572.119
Total non-current assets		1.560.755.610	1.327.847.156
Total assets		2.639.626.680	2.045.786.866
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		472.157.171	345.880.633
Current Borrowings From Unrelated Parties	5	472.157.171	345.880.633
Bank Loans		457.711.718	339.524.875
Lease Liabilities		14.445.453	6.355.758
Current Portion of Non-current Borrowings		88.896.787	340.160.608
Current Portion of Non-current Borrowings from Unrelated Parties		88.896.787	340.160.608
Bank Loans	5	88.896.787	340.160.608
Trade Payables		258.825.886	211.897.227
Trade Payables to Related Parties	21	21.913.014	13.802.805
Trade Payables to Unrelated Parties	6	236.912.872	198.094.422
Employee Benefit Obligations	9	25.181.303	22.008.813
Other Payables	7	8.511.625	9.876.478
Other Payables to Unrelated Parties		8.511.625	9.876.478
Current provisions	9	23.770.935	16.638.889
Current provisions for employee benefits		8.173.775	4.458.163
Other current provisions	14	15.597.160	12.180.726
Other Current Liabilities	13	42.498.824	23.969.266
SUB-TOTAL		919.842.531	970.431.914
Total current liabilities		919.842.531	970.431.914
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.140.360.831	745.802.388
Long Term Borrowings From Unrelated Parties		1.140.360.831	745.802.388
Bank Loans	5	1.126.599.591	737.946.778
Lease Liabilities	5	13.761.240	7.855.610
Other Payables			0
Non-current provisions	9	76.880.505	64.205.230
Non-current provisions for employee benefits		76.880.505	64.205.230
Deferred Tax Liabilities	20	90.862.486	51.866.858
Other non-current liabilities		821.595	0
Other Non-current Liabilities to Unrelated Parties	13	821.595	0

Total non-current liabilities		1.308.925.417	861.874.476
Total liabilities		2.228.767.948	1.832.306.390
EQUITY			
Equity attributable to owners of parent		410.858.732	213.480.476
Issued capital	15	116.000.000	116.000.000
Inflation Adjustments on Capital	15	45.195.347	45.195.347
Share Premium (Discount)	15	161.041	161.041
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-10.761.089	638.662
Gains (Losses) on Revaluation and Remeasurement		-10.761.089	638.662
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.761.089	638.662
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		294.764.074	245.704.278
Exchange Differences on Translation		294.764.074	245.704.278
Restricted Reserves Appropriated From Profits	15	16.035.194	16.035.194
Other equity interest	2.5,15	-424.245.815	-625.278.409
Prior Years' Profits or Losses		215.792.450	330.797.182
Current Period Net Profit Or Loss		157.917.530	84.227.181
Total equity		410.858.732	213.480.476
Total Liabilities and Equity		2.639.626.680	2.045.786.866

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	1.235.146.932	518.551.073	673.274.810	244.266.623
Cost of sales		-970.337.349	-435.341.974	-523.987.093	-211.907.955
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		264.809.583	83.209.099	149.287.717	32.358.668
Revenue from Finance Sector Operations					0
Cost of Finance Sector Operations					0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS					0
GROSS PROFIT (LOSS)		264.809.583	83.209.099	149.287.717	32.358.668
General Administrative Expenses		-53.938.591	-40.300.109	-29.008.589	-17.016.772
Marketing Expenses	17	-59.473.255	-21.321.657	-32.530.576	-9.266.973
Research and development expense		-2.184.246	-1.203.457	-1.227.666	-694.252
Other Income from Operating Activities	18	461.314.349	61.470.566	360.497.733	27.750.395
Other Expenses from Operating Activities	18	-378.057.198	-51.785.438	-319.372.714	-22.089.993
PROFIT (LOSS) FROM OPERATING ACTIVITIES		232.470.642	30.069.004	127.645.905	11.041.073
Investment Activity Income	18	460.488	281.078	201.452	17.954
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	1.806.637	437.988	1.420.742	269.259
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		234.737.767	30.788.070	129.268.099	11.328.286
Finance income	19	16.333.336	3.082.970	16.325.992	3.004.193
Finance costs	19	-62.382.308	-36.950.807	-39.358.655	-16.652.565
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		188.688.795	-3.079.767	106.235.436	-2.320.086
Tax (Expense) Income, Continuing Operations		-30.771.265	-7.853.246	-23.300.828	-4.613.677
Current Period Tax (Expense) Income					0
Deferred Tax (Expense) Income	20	-30.771.265	-7.853.246	-23.300.828	-4.613.677
PROFIT (LOSS) FROM CONTINUING OPERATIONS		157.917.530	-10.933.013	82.934.608	-6.933.763
PROFIT (LOSS)		157.917.530	-10.933.013	82.934.608	-6.933.763
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent		157.917.530	-10.933.013	82.934.608	-6.933.763
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		-9.599.070	-2.043.163	-17.614.253	-488.070
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-11.518.884	-2.553.954	-21.537.867	-610.088
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss					0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	21	1.919.814	510.791	3.923.614	122.018
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		49.059.796	16.551.270	17.404.110	10.351.333
Exchange Differences on Translation		49.059.796	16.551.270	17.404.110	10.351.333
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets					0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income					0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges					0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations					0
Change in Value of Time Value of Options					0
Change in Value of Forward Elements of Forward Contracts					0
Change in Value of Foreign Currency Basis Spreads					0

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss					0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss					0
OTHER COMPREHENSIVE INCOME (LOSS)		39.460.726	14.508.107	-210.143	9.863.263
TOTAL COMPREHENSIVE INCOME (LOSS)		197.378.256	3.575.094	82.724.465	2.929.500
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	
Owners of Parent		197.378.256	3.575.094	82.724.465	2.929.500

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		155.698.629	45.258.192
Profit (Loss)		157.917.530	-10.933.013
Adjustments to Reconcile Profit (Loss)		300.678.147	78.231.565
Adjustments for depreciation and amortisation expense		42.970.897	23.438.501
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		9.931.146	-1.199.556
Adjustments for (Reversal of) Other Provisions	13	9.931.146	-1.199.556
Adjustments for Interest (Income) Expenses		54.066.851	33.177.236
Adjustments for interest expense	20	54.066.851	33.177.236
Adjustments for unrealised foreign exchange losses (gains)		163.398.476	15.243.216
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-460.488	-281.078
Adjustments for Tax (Income) Expenses	20	30.771.265	7.853.246
Adjustments for losses (gains) on disposal of non-current assets		0	0
Changes in Working Capital		-302.897.048	-22.040.360
Adjustments for decrease (increase) in trade accounts receivable		-169.675.991	-5.907.609
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-169.675.991	-5.907.609
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-48.653.472	-18.152.733
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-48.653.472	-18.152.733
Adjustments for decrease (increase) in inventories		-146.519.877	-37.146.994
Adjustments for increase (decrease) in trade accounts payable		46.928.659	23.871.104
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		46.928.659	23.871.104
Adjustments for increase (decrease) in other operating payables		21.158.790	18.207.584
Increase (Decrease) in Other Operating Payables to Unrelated Parties		21.158.790	18.207.584
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.135.157	-2.911.712
Increase (Decrease) in Other Payables Related with Operations		-6.135.157	-2.911.712
Cash Flows from (used in) Operations		155.698.629	45.258.192
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-139.289.059	-47.080.504
Proceeds from sales of property, plant, equipment and intangible assets		8.796.215	1.519.046
Proceeds from sales of property, plant and equipment		8.796.215	1.519.046
Purchase of Property, Plant, Equipment and Intangible Assets		-148.085.274	-48.787.006
Purchase of property, plant and equipment	12	-132.636.354	-48.787.006
Purchase of intangible assets		-15.448.920	
Interest received		0	187.456
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-15.690.817	-35.575.808
Proceeds from Capital Advances		0	2.019.950
Proceeds from borrowings		445.545.860	130.230.232
Proceeds from Loans	5	445.545.860	130.230.232
Repayments of borrowings		-393.188.288	-134.418.173
Loan Repayments		-393.188.288	-134.418.173
Payments of Lease Liabilities		-14.211.367	-3.385.473
Interest paid		-53.837.022	-30.022.344
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		718.753	-37.398.120
Effect of exchange rate changes on cash and cash equivalents		956.198	1.415.088
Net increase (decrease) in cash and cash equivalents		1.674.951	-35.983.032
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	34.285.671	54.702.442
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	35.960.622	18.719.410

Previous Period 01.01.2020 - 30.06.2020	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	66.844.800	45.195.347	47.135.250	161.041	-39.656.936	46.325.911	200.728.360			16.035.194	-625.278.409	229.427.106	98.164.406	85.082.070	85.082.070
	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	66.844.800	45.195.347	47.135.250	161.041	-39.656.936	46.325.911	200.728.360			16.035.194	-625.278.409	229.427.106	98.164.406	85.082.070	85.082.070
	Transfers						-1.353.510						99.517.916	-98.164.406		
	Total Comprehensive Income (Loss)					-2.043.163		16.551.270						-10.933.013	3.575.094	3.575.094
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity	49.155.200		-47.135.250											2.019.950	2.019.950
	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	116.000.000	45.195.347	0	161.041	-41.700.099	44.972.401	217.279.630			16.035.194	-625.278.409	328.945.022	-10.933.013	90.677.114	90.677.114
Current Period 01.07.2020 - 30.06.2021	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	116.000.000	45.195.347		161.041	-42.481.579	43.120.241	245.704.278			16.035.194	-625.278.409	330.797.182	84.227.181	213.480.476	213.480.476
	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	3										201.032.594	-201.032.594			
	Restated Balances	116.000.000	45.195.347		161.041	-42.481.579	43.120.241	245.704.278			16.035.194	-424.245.815	129.764.588	84.227.181	213.480.476	213.480.476
	Transfers						-1.800.681						86.027.862	-84.227.181		
	Total Comprehensive Income (Loss)					-9.599.070		49.059.796						157.917.530	197.378.256	197.378.256
	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 01.01.2021 - 30.06.2021																		
	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		116.000.000	45.195.347		161.041		-52.080.649	41.319.560	294.764.074			16.035.194	-424.245.815	215.782.450	157.917.530	410.858.732	-410.858.732