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KAMUYU AYDINLATMA PLATFORMU

BANTAŞ BANDIRMA AMBALAJ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

BANTAŞ BANDIRMA AMBALAJ SANAYİ VE TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

1. Giriş

Bantaş Bandırma Ambalaj Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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" 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 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 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.

3. 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.

Ankara, 23 Ağustos 2024

NOTE OFFICE ULUSLARARASI BAĞIMSIZ DENETİM

DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK AŞ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	290.446.765	335.235.356
Trade Receivables	4	174.456.929	217.525.728
Trade Receivables Due From Unrelated Parties		174.456.929	217.525.728
Other Receivables	8	10.011.756	26.066
Other Receivables Due From Unrelated Parties		10.011.756	26.066
Inventories	10	100.528.508	102.769.099
Prepayments	11	32.474.084	36.547.818
Prepayments to Unrelated Parties		32.474.084	36.547.818
Current Tax Assets	12	9.168.341	
Other current assets	13	4.293.078	
Other Current Assets Due From Unrelated Parties		4.293.078	
SUB-TOTAL		**621.379.461**	**692.104.067**
Total current assets		**621.379.461**	**692.104.067**
NON-CURRENT ASSETS			
Property, plant and equipment	14	316.118.754	328.598.305
Intangible assets and goodwill	15	193.423	411.490
Prepayments	11	59.237.246	6.728.691
Deferred Tax Asset	17	26.952.334	34.146.268
Total non-current assets		**402.501.757**	**369.884.754**
Total assets		**1.023.881.218**	**1.061.988.821**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	70.550.286	94.577.435
Current Portion of Non-current Borrowings	6	3.106.145	4.618.033
Trade Payables	4	21.102.779	23.246.997
Trade Payables to Unrelated Parties		21.102.779	23.246.997
Employee Benefit Obligations	9	8.173.360	19.533.192
Deferred Income Other Than Contract Liabilities	11	713.008	1.521.385
Current tax liabilities, current	17	1.928.089	12.560.815
Current provisions	18	948.689	734.370
Current provisions for employee benefits		948.689	734.370
Other Current Liabilities	13	13.741.612	11.661.629
Other Current Liabilities to Unrelated Parties		13.741.612	11.661.629
SUB-TOTAL		**120.263.968**	**168.453.856**
Total current liabilities		**120.263.968**	**168.453.856**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	1.851.715	6.134.788
Deferred Income Other Than Contract Liabilities	11	535.244	888.820
Non-current provisions	18	10.174.721	9.953.887
Non-current provisions for employee benefits		10.174.721	9.953.887
Deferred Tax Liabilities	17	1.656.280	2.721.485
Total non-current liabilities		**14.217.960**	**19.698.980**
Total liabilities		**134.481.928**	**188.152.836**
EQUITY			
Equity attributable to owners of parent		889.399.290	873.835.985
Issued capital	16	120.937.500	120.937.500
Inflation Adjustments on Capital		651.238.408	651.238.408
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.824.797	2.830.520
Gains (Losses) on Revaluation and Remeasurement		3.824.797	2.830.520
Restricted Reserves Appropriated From Profits		35.198.813	35.198.813
Legal Reserves		35.198.813	35.198.813
Prior Years' Profits or Losses		-43.845.782	-148.906.447
Current Period Net Profit Or Loss		122.045.554	212.537.191
Total equity		**889.399.290**	**873.835.985**
Total Liabilities and Equity		**1.023.881.218**	**1.061.988.821**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	498.339.501	582.189.931	211.030.373	300.629.917
Cost of sales	20	-387.465.936	-494.029.544	-164.797.668	-244.857.134
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		110.873.565	88.160.387	46.232.705	55.772.783
Revenue from Finance Sector Operations		0	0		
Cost of Finance Sector Operations		0	0		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0		
GROSS PROFIT (LOSS)		110.873.565	88.160.387	46.232.705	55.772.783
General Administrative Expenses	21	-15.152.121	-14.636.755	-6.798.263	-7.080.036
Marketing Expenses	21	-17.046.179	-12.447.538	-7.763.526	-5.944.726
Other Income from Operating Activities	22	83.883.380	62.092.943	34.767.988	46.723.299
Other Expenses from Operating Activities	22	-9.346.583	-17.164.691	980.947	-12.998.311
PROFIT (LOSS) FROM OPERATING ACTIVITIES		153.212.062	106.004.346	67.419.851	76.473.009
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		153.212.062	106.004.346	67.419.851	76.473.009
Finance costs	23	-19.035.133	-6.334.861	-8.808.854	-1.957.817
Gains (losses) on net monetary position	23	-10.306.019	-3.437.267	-7.776.594	-2.496.615
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		123.870.910	96.232.218	50.834.403	72.018.577
Tax (Expense) Income, Continuing Operations		-1.825.356	-26.279.477	20.620.125	-13.010.388
Current Period Tax (Expense) Income		-1.928.089	-11.231.630	7.902.803	-9.764.967
Deferred Tax (Expense) Income		102.733	-15.047.847	12.717.322	-3.245.421
PROFIT (LOSS) FROM CONTINUING OPERATIONS		122.045.554	69.952.741	71.454.528	59.008.189
PROFIT (LOSS)		122.045.554	69.952.741	71.454.528	59.008.189
Profit (loss), attributable to [abstract]					
Non-controlling Interests		122.045.554	69.952.741	71.454.528	59.008.189
Owners of Parent		0	0	0	0
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kar/Zarar	16	1,01000000	0,58000000	0,59000000	0,49000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	747.798		747.798
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	0		
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss			747.798		747.798
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Exchange Differences on Translation of Foreing Operations		0	0		
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0		
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0		
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0		
Change in Value of Time Value of Options		0	0		
Change in Value of Forward Elements of Forward Contracts		0	0		
Change in Value of Foreign Currency Basis Spreads		0	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	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**747.798**	**0**	**747.798**
TOTAL COMPREHENSIVE INCOME (LOSS)		**122.045.554**	**70.700.539**	**71.454.528**	**59.755.987**
Total Comprehensive Income Attributable to					
Non-controlling Interests		122.045.554	70.700.539	71.454.528	59.755.987
Owners of Parent		0	0	0	0

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**76.916.335**	**26.826.491**
Profit (Loss)		122.045.554	69.952.741
Adjustments to Reconcile Profit (Loss)		**-6.993.352**	**21.519.234**
Adjustments for depreciation and amortisation expense	14,15	17.932.388	8.447.602
Adjustments for provisions		-10.411.892	12.367.722
Adjustments for Tax (Income) Expenses		6.128.730	13.757.092
Adjustments Related to Gain and Losses on Net Monetary Position		-20.642.578	-13.053.182
Changes in Working Capital		**-38.135.867**	**-64.645.484**
Adjustments for decrease (increase) in trade accounts receivable		43.068.798	-16.703.647
Adjustments for decrease (increase) in inventories	10	2.240.590	35.324.321
Adjustments for increase (decrease) in trade accounts payable	4	-2.144.218	-20.485.613
Adjustments for increase (decrease) in other operating payables	17	1.940.724	-57.963.610
Other Adjustments for Other Increase (Decrease) in Working Capital		-83.241.761	-4.816.935
Cash Flows from (used in) Operations		**76.916.335**	**26.826.491**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-6.043.147**	**-66.921.381**
Proceeds from government grants		-808.377	
Other inflows (outflows) of cash		-5.234.770	-66.921.381
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-175.892.216**	**97.167.984**
Proceeds from borrowings			14.506.506
Repayments of borrowings		-29.822.109	-98.919
Other inflows (outflows) of cash		-146.070.107	82.760.397
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-105.019.028	57.073.094
Effect of exchange rate changes on cash and cash equivalents		39.587.859	0
Net increase (decrease) in cash and cash equivalents		-65.431.169	57.073.094
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**335.235.356**	**196.935.831**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		20.642.578	13.053.182
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**290.446.765**	**267.062.107**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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		Other reserves [member]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**120.937.500**	**651.238.408**	**1.408.530**			**27.557.065**	**-147.051.053**	**203.679.221**	**857.769.671**		**857.769.671**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers	16											0
	Total Comprehensive Income (Loss)				-785.365			7.641.748	109.489.048	-203.679.221	-87.333.790		-87.333.790
	Profit (loss)									69.952.741	69.952.741		69.952.741
	Other Comprehensive Income (Loss)												0
	Issue of equity												0
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												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		**120.937.500**	**651.238.408**	**623.165**			**35.198.813**	**-37.562.005**	**69.952.741**	**840.388.622**		**840.388.622**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**120.937.500**	**651.238.408**	**2.830.520**			**35.198.813**	**-148.906.447**	**212.537.191**	**873.835.985**		**873.835.985**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers	16											0
	Total Comprehensive Income (Loss)				994.277				105.060.665	-212.537.191	-106.482.249		-106.482.249
	Profit (loss)									122.045.554	122.045.554		122.045.554
	Other Comprehensive Income (Loss)												0
	Issue of equity												0
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												

Current Period 01.01.2024 - 30.06.2024													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		**120.937.500**	**651.238.408**	**3.824.797**			**35.198.813**	**-43.845.782**	**122.045.554**	**889.399.290**		**889.399.290**