



KAMUYU AYDINLATMA PLATFORMU

PETKİM PETROKİMYA HOLDİNG A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Petkim Petrokimya Holding A.Ş. Yönetim Kurulu'na

Giriş

Petkim Petrokimya Holding Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2024 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. Şirket Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara 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 Standartlarına 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 şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Grup'un Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Finansal Raporlama Standartları'na ("TFRS'lere") uygun olarak 31 Aralık 2023 tarihi itibarıyla düzenlenmiş konsolide finansal

tabloları bir başka denetim şirketi tarafından denetlenmiş ve söz konusu şirket 26 Mart 2024 tarihli raporunda söz konusu konsolide finansal tablolar üzerinde olumlu görüş beyan etmiştir. Grup'un TMS 34'e uygun olarak 30 Haziran 2023 tarihi itibarıyla düzenlenmiş ve Not 2.1'de belirtilen TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama Standardı" uygulamasına ilişkin yapılan yeniden düzenlemelerin etkilerini içermeyen ara dönem özet konsolide finansal tabloları da aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 10 Ağustos 2023 tarihli raporunda ilgili ara dönem özet konsolide finansal tabloların TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususa rastlamadığını ifade etmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Cem Uçarlar, SMMM

Sorumlu Denetçi

29 Ağustos 2024

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	4	5.331.692	5.038.864
Financial Investments	5	411.243	372.898
Trade Receivables		9.409.098	9.412.490
Trade Receivables Due From Related Parties	20	2.197.381	1.990.208
Trade Receivables Due From Unrelated Parties	7	7.211.717	7.422.282
Other Receivables		42.789	153.082
Other Receivables Due From Related Parties	20	31.377	5.176
Other Receivables Due From Unrelated Parties		11.412	147.906
Derivative Financial Assets	24	81.835	75.069
Inventories	6	7.428.194	7.659.816
Prepayments		1.042.945	963.853
Prepayments to Related Parties	20	339.812	170.316
Prepayments to Unrelated Parties	11	703.133	793.537
Current Tax Assets	14	21.905	50.959
Other current assets		1.103.460	1.636.631
Other Current Assets Due From Unrelated Parties	11	1.103.460	1.636.631
SUB-TOTAL		24.873.161	25.363.662
Total current assets		24.873.161	25.363.662
NON-CURRENT ASSETS			
Financial Investments	5	82.511	82.511
Other Receivables		23.678	23.331
Other Receivables Due From Related Parties	20	23.678	23.247
Other Receivables Due From Unrelated Parties		0	84
Derivative Financial Assets	24	80.953	51.300
Investments accounted for using equity method	25	28.556.497	29.971.011
Investment property	21	19.088.265	20.991.676
Property, plant and equipment	9	38.637.685	40.338.275
Right of Use Assets		952.977	1.093.921
Intangible assets and goodwill		431.515	390.135
Prepayments		399.607	473.521
Prepayments to Related Parties	20	26.248	42.757
Prepayments to Unrelated Parties	11	373.359	430.764
Deferred Tax Asset	14	2.250.598	605.970
Other Non-current Assets		93.605	99.073
Other Non-Current Assets Due From Unrelated Parties		93.605	99.073
Total non-current assets		90.597.891	94.120.724
Total assets		115.471.052	119.484.386
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		15.886.927	16.584.040
Current Borrowings From Related Parties		76.206	152.682
Lease Liabilities	20	76.206	152.682
Current Borrowings From Unrelated Parties		15.810.721	16.431.358
Bank Loans	8	12.817.477	6.749.622
Lease Liabilities	8	52.720	47.458
Other short-term borrowings	8	2.940.524	9.634.278
Current Portion of Non-current Borrowings		6.329.010	4.453.657
Current Portion of Non-current Borrowings from Unrelated Parties		6.329.010	4.453.657
Bank Loans	8	6.329.010	4.453.657
Trade Payables		9.747.394	10.299.788
Trade Payables to Related Parties	20	7.478.571	5.586.913
Trade Payables to Unrelated Parties	7	2.268.823	4.712.875
Employee Benefit Obligations	12	211.635	147.243
Other Payables		20.229	30.440
Other Payables to Related Parties	20	87	109
Other Payables to Unrelated Parties		20.142	30.331
Derivative Financial Liabilities	24	243.081	19.258

Deferred Income Other Than Contract Liabilities			729.170	696.993
Deferred Income Other Than Contract Liabilities From Related Parties	20		176.829	81.532
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10		552.341	615.461
Current provisions			351.482	993.983
Current provisions for employee benefits	12		348.849	990.744
Other current provisions	23		2.633	3.239
Other Current Liabilities			156.400	144.468
Other Current Liabilities to Unrelated Parties			156.400	144.468
SUB-TOTAL			33.675.328	33.369.870
Total current liabilities			33.675.328	33.369.870
NON-CURRENT LIABILITIES				
Long Term Borrowings			15.516.508	16.997.251
Long Term Borrowings From Related Parties			209.646	469.334
Lease Liabilities	20		209.646	469.334
Long Term Borrowings From Unrelated Parties			15.306.862	16.527.917
Bank Loans	8		15.103.711	16.318.594
Lease Liabilities	8		203.151	209.323
Deferred Income Other Than Contract Liabilities			1.374.696	1.572.742
Deferred Income Other Than Contract Liabilities From Related Parties	20		1.374.696	1.572.742
Non-current provisions			1.093.151	941.403
Non-current provisions for employee benefits	12		1.093.151	941.403
Deferred Tax Liabilities	14		2.143.604	2.504.140
Total non-current liabilities			20.127.959	22.015.536
Total liabilities			53.803.287	55.385.406
EQUITY				
Equity attributable to owners of parent			61.279.420	63.786.928
Issued capital	13		2.534.400	2.534.400
Inflation Adjustments on Capital	13		35.411.924	35.411.924
Share Premium (Discount)			624.548	624.548
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			-1.071.474	-557.889
Gains (Losses) on Revaluation and Remeasurement			-1.057.159	-558.968
Gains (Losses) on Remeasurements of Defined Benefit Plans			-1.057.159	-558.968
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			-14.315	1.079
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			-6.183.857	-1.553.734
Exchange Differences on Translation			-1.291.590	-595.596
Gains (Losses) on Hedge			-1.383.592	-525.431
Gains (Losses) on Cash Flow Hedges			-1.383.592	-525.431
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss			-3.508.675	-432.707
Restricted Reserves Appropriated From Profits			3.365.089	3.365.089
Prior Years' Profits or Losses			23.962.590	14.744.675
Current Period Net Profit Or Loss			2.636.200	9.217.915
Non-controlling interests			388.345	312.052
Total equity			61.667.765	64.098.980
Total Liabilities and Equity			115.471.052	119.484.386

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	15	36.668.214	36.783.954	18.707.713	19.060.581
Cost of sales	15	-36.211.876	-39.080.936	-18.128.331	-19.636.387
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		456.338	-2.296.982	579.382	-575.806
GROSS PROFIT (LOSS)		456.338	-2.296.982	579.382	-575.806
General Administrative Expenses	16	-1.650.767	-1.764.964	-801.221	-965.407
Marketing Expenses		-627.671	-699.414	-331.778	-368.138
Other Income from Operating Activities	17	1.018.549	2.661.001	290.246	2.390.984
Other Expenses from Operating Activities	17	-905.126	-2.053.424	-238.216	-1.742.956
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.708.677	-4.153.783	-501.587	-1.261.323
Investment Activity Income	19	263.360	4.007.250	138.451	3.086.344
Investment Activity Expenses	19	-1.903.620	-417	-1.903.516	-391
Share of Profit (Loss) from Investments Accounted for Using Equity Method	25	1.731.114	0	1.007.075	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.617.823	-146.950	-1.259.577	1.824.630
Finance income	18	1.063.620	11.489.833	430.353	10.414.283
Finance costs	18	-4.790.437	-15.894.485	-1.747.010	-13.763.337
Gains (losses) on net monetary position		6.279.058	-250.533	2.262.486	-167.843
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		934.418	-4.802.135	-313.748	-1.692.267
Tax (Expense) Income, Continuing Operations		1.750.615	-980.194	2.095.040	-459.554
Current Period Tax (Expense) Income	14	0	-25.290	0	3.499
Deferred Tax (Expense) Income	14	1.750.615	-954.904	2.095.040	-463.053
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.685.033	-5.782.329	1.781.292	-2.151.821
PROFIT (LOSS)		2.685.033	-5.782.329	1.781.292	-2.151.821
Profit (loss), attributable to [abstract]					
Non-controlling Interests		48.833	95.358	88.783	138.976
Owners of Parent		2.636.200	-5.877.687	1.692.509	-2.290.797
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden 1 Kr Nominal Değerli 1 Adet Pay Başına Kazanç (Kayıp)</i>	22	1,04020000	-2,31920000	0,66780000	-0,90400000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-513.585	96.201	83.841	96.201
Gains (Losses) on Remeasurements of Defined Benefit Plans		-647.001	120.252	130.141	120.252
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-15.394	0	-16.367	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		-15.394	0	-16.367	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		148.810	-24.051	-29.933	-24.051
Taxes Relating to Remeasurements of Defined Benefit Plans		148.810	-24.051	-29.933	-24.051
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-4.602.663	361.193	-2.457.123	61.419
Exchange Differences on Translation of Foreign Operations		-669.118	226.736	-288.403	-89.638
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-1.113.425	168.071	-261.059	188.821
Gains (Losses) on Cash Flow Hedges		-1.113.425	168.071	-261.059	188.821
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		-3.075.968	0	-1.967.889	0

Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		2.841.317	0	2.869.999	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		-5.917.285	0	-4.837.888	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		255.848	-33.614	60.228	-37.764
Taxes Relating to Cash Flow Hedges		255.848	-33.614	60.228	-37.764
OTHER COMPREHENSIVE INCOME (LOSS)		-5.116.248	457.394	-2.373.282	157.620
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.431.215	-5.324.935	-591.990	-1.994.201
Total Comprehensive Income Attributable to					
Non-controlling Interests		76.293	135.973	92.846	186.565
Owners of Parent		-2.507.508	-5.460.908	-684.836	-2.180.766

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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			
Profit (Loss)		2.685.033	-5.782.329
Profit (Loss) from Continuing Operations		2.685.033	-5.782.329
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		2.400.206	2.548.365
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-46.224	-110.620
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-46.224	-110.620
Adjustments for provisions		734.676	758.216
Adjustments for (Reversal of) Provisions Related with Employee Benefits		734.676	758.216
Adjustments for Interest (Income) Expenses		1.581.494	1.975.393
Adjustments for Interest Income	18	-265.381	-287.435
Adjustments for interest expense	18	1.846.875	2.262.828
Adjustments for Income Arised from Government Grants		-1.062	-1.664
Adjustments for unrealised foreign exchange losses (gains)		1.158.142	14.279.861
Adjustments for fair value losses (gains)		1.769.549	-3.825.506
Adjustments for Fair Value Losses (Gains) of Investment Property	21	1.903.411	-3.658.235
Adjustments for Fair Value Losses (Gains) of Financial Assets	19	-133.862	-167.271
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	25	-1.731.114	0
Adjustments for Tax (Income) Expenses	14	-1.750.615	980.194
Adjustments for losses (gains) on disposal of non-current assets		0	0
Other adjustments to reconcile profit (loss)		-6.673.919	-5.497.625
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		3.393	-1.448
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		109.944	-85.637
Decrease (Increase) in Derivative Financial Assets		187.404	-843.479
Adjustments for decrease (increase) in inventories		356.057	1.438.164
Decrease (Increase) in Prepaid Expenses		-36.623	-6.776.483
Adjustments for increase (decrease) in trade accounts payable		-551.332	1.772.604
Increase (Decrease) in Employee Benefit Liabilities		-358.646	125.559
Adjustments for increase (decrease) in other operating payables		-10.211	-269.345
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-165.869	2.045.407
Other Adjustments for Other Increase (Decrease) in Working Capital		550.569	-267.712
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-876.872	-778.312
Income taxes refund (paid)		0	-63.072
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-1.539.862	-2.576.491
Cash advances and loans made to other parties		31.445	-124.649
Other inflows (outflows) of cash		-50.019	1.209.153
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		21.400.872	25.537.324
Proceeds from Loans	8	18.444.987	19.287.689
Proceeds from Other Financial Borrowings		2.955.885	6.249.635
Repayments of borrowings		-16.311.750	-36.706.905
Loan Repayments	8	-8.314.875	-2.754.668
Payments of Issued Debt Instruments	8	0	-17.283.630
Cash Outflows from Other Financial Liabilities	8	-7.996.875	-16.668.607
Increase in Other Payables to Related Parties		0	3.728.659
Payments of Lease Liabilities		-75.877	-116.941
Interest paid		-1.816.721	-2.221.688

Interest Received		265.381	287.435
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.237.449	-9.363.572
Effect of exchange rate changes on cash and cash equivalents		-944.621	166.031
Net increase (decrease) in cash and cash equivalents		292.828	-9.197.541
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	5.038.864	27.236.012
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	5.331.692	18.038.471

