



KAMUYU AYDINLATMA PLATFORMU

SAFKAR EGE SOĞUTMACILIK KLİMA SOĞUK HAVA TESİSLERİ İHRACAT İTHALAT SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	ÇÖZÜM ÜNLÜER BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Safkar Ege Soğutmacılık Klima Soğuk Hava Tesisleri İhracat İthalat Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na,

Giriş

Safkar Ege Soğutmacılık Klima Soğuk Hava Tesisleri İhracat İthalat Sanayi ve Ticaret Anonim Şirketi ve Bağlı Ortaklıkları'nın ("Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 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 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 dönemin özet 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 bildirmekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Çözüm Ünlüer Bağımsız Denetim ve YMM A.Ş.

A member firm of Nexia International

Orhan Ünlüeroğlugil

Sorumlu Denetçi

İzmir, 6 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	52	65.893.973	158.322.819
Financial Investments	47		23.410.280
Trade Receivables	7	238.953.541	140.713.210
Trade Receivables Due From Unrelated Parties	7	238.953.541	140.713.210
Other Receivables	9	6.117.618	108.215
Other Receivables Due From Unrelated Parties	9	6.117.618	108.215
Inventories	10	274.467.040	127.530.093
Prepayments	6,12	87.584.080	101.112.346
Prepayments to Related Parties	6	27.412.012	
Prepayments to Unrelated Parties	12	60.172.068	101.112.346
Current Tax Assets	40	469.134	
Other current assets	29	15.164.057	848.561
SUB-TOTAL		688.649.443	552.045.524
Total current assets		688.649.443	552.045.524
NON-CURRENT ASSETS			
Investment property	14	14.174.266	14.174.273
Property, plant and equipment	13	381.644.794	384.761.511
Intangible assets and goodwill	17,18	25.788.728	23.543.415
Goodwill	18	18.260.633	18.260.633
Other intangible assets	17	7.528.095	5.282.782
Deferred Tax Asset	40	27.992.759	20.063.197
Total non-current assets		449.600.547	442.542.396
Total assets		1.138.249.990	994.587.920
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	80.937.345	4.052.237
Current Borrowings From Unrelated Parties	47	80.937.345	4.052.237
Bank Loans	47	80.937.345	4.052.237
Current Portion of Non-current Borrowings	47	8.645.027	4.253.628
Current Portion of Non-current Borrowings from Unrelated Parties	47	8.645.027	4.253.628
Bank Loans	47	8.645.027	4.253.628
Trade Payables	6,7	122.200.374	82.221.629
Trade Payables to Related Parties	6	3.828.210	2.364.773
Trade Payables to Unrelated Parties	7	118.372.164	79.856.856
Employee Benefit Obligations	27	13.965.596	4.694.415
Other Payables		1.910.163	3.046.747
Other Payables to Unrelated Parties	9	1.910.163	3.046.747
Deferred Income Other Than Contract Liabilities	12	80.016.153	80.172.215
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	80.016.153	80.172.215
Current tax liabilities, current	40	5.153.330	6.309.597
Current provisions	25	12.708.283	11.844.417
Current provisions for employee benefits	25	6.220.005	3.751.200
Other current provisions	25	6.488.278	8.093.217
SUB-TOTAL		325.536.271	196.594.885
Total current liabilities		325.536.271	196.594.885
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	27.058.824	33.752.088
Long Term Borrowings From Unrelated Parties	47	27.058.824	33.752.088
Bank Loans	47	27.058.824	33.752.088
Deferred Income Other Than Contract Liabilities	12	128.895.936	149.087.881
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	128.895.936	149.087.881
Non-current provisions	25	9.149.849	7.970.548
Non-current provisions for employee benefits	25	9.149.849	7.970.548
Deferred Tax Liabilities	40	14.725.592	
Total non-current liabilities		179.830.201	190.810.517

Total liabilities		505.366.472	387.405.402
EQUITY			
Equity attributable to owners of parent	30	632.739.741	606.862.776
Issued capital	30	35.250.000	35.250.000
Inflation Adjustments on Capital	30	328.282.658	328.282.658
Share Premium (Discount)	30	79.815.600	79.815.600
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-10.459.050	-12.905.254
Gains (Losses) on Revaluation and Remeasurement		-10.459.050	-12.905.254
Increases (Decreases) on Revaluation of Property, Plant and Equipment	30	-10.584.102	-13.202.183
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	125.052	296.929
Restricted Reserves Appropriated From Profits	30	26.744.575	26.744.575
Prior Years' Profits or Losses	30	149.675.197	51.136.813
Current Period Net Profit Or Loss	41	23.430.761	98.538.384
Non-controlling interests		143.777	319.742
Total equity		632.883.518	607.182.518
Total Liabilities and Equity		1.138.249.990	994.587.920

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	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	31	548.941.433	424.668.609	282.750.853	253.069.836
Cost of sales	31	-407.923.562	-298.024.250	-206.485.314	-176.647.641
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		141.017.871	126.644.359	76.265.539	76.422.195
GROSS PROFIT (LOSS)		141.017.871	126.644.359	76.265.539	76.422.195
General Administrative Expenses	33	-23.821.049	-39.658.624	-12.273.800	-12.635.533
Marketing Expenses	33	-33.756.650	-27.016.112	-18.149.536	-15.868.569
Research and development expense	33	-11.541.209	-8.851.520	-6.249.175	-4.475.264
Other Income from Operating Activities	34	18.083.578	12.004.582	7.712.152	7.747.353
Other Expenses from Operating Activities	34	-30.603.871	-21.400.166	-6.274.491	-17.045.479
PROFIT (LOSS) FROM OPERATING ACTIVITIES		59.378.670	41.722.519	41.030.689	34.144.703
Investment Activity Income	35	2.576.960	10.655.248	832.958	10.412.109
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-966.955	-402.902	-63.219	-250.857
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		60.988.675	51.974.865	41.800.428	44.305.955
Finance income	37	7.150.950	11.784.138	1.626.536	5.509.866
Finance costs	37	-13.698.102	-9.478.708	-6.849.587	-8.521.587
Gains (losses) on net monetary position		-17.925.250	-39.600.025	-20.619.932	-14.631.892
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		36.516.273	14.680.270	15.957.445	26.662.342
Tax (Expense) Income, Continuing Operations		-13.125.334	-18.041.498	-6.204.560	-17.153.624
Current Period Tax (Expense) Income	40	-10.252.582	-13.868.163	-4.738.064	-13.263.206
Deferred Tax (Expense) Income	40	-2.872.752	-4.173.335	-1.466.496	-3.890.418
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.390.939	-3.361.228	9.752.885	9.508.718
PROFIT (LOSS)		23.390.939	-3.361.228	9.752.885	9.508.718
Profit (loss), attributable to [abstract]					
Non-controlling Interests	41	-39.822	63.753	681	82.717
Owners of Parent	41	23.430.761	-3.424.981	9.752.204	9.426.001
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		0			
Gains (Losses) from Investments in Equity Instruments		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		23.390.939	-3.361.228	9.752.885	9.508.718
Total Comprehensive Income Attributable to					
Non-controlling Interests		-39.822	63.753	681	82.717
Owners of Parent		23.430.761	-3.424.981	9.752.204	9.426.001

Statement of cash flows (Indirect Method)

Presentation Currency	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)		23.430.761	-3.424.981
Profit (Loss) from Continuing Operations	41	23.430.761	-3.424.981
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13-17	10.073.020	1.891.858
Adjustments for Impairment Loss (Reversal of Impairment Loss)	34	214.673	214.673
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	34	214.673	214.673
Adjustments for provisions	25	9.184.391	11.323.520
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	9.184.391	11.323.520
Adjustments for Interest (Income) Expenses		5.789.837	2.159.918
Adjustments for Interest Income	37	-4.385.792	-2.227.645
Adjustments for interest expense	37	12.721.056	4.535.659
Deferred Financial Expense from Credit Purchases	34	4.990.298	765.827
Unearned Financial Income from Credit Sales	34	-7.535.725	-913.923
Adjustments for Tax (Income) Expenses	40	-40.744.913	4.075.292
Changes in Working Capital			
Decrease (Increase) in Financial Investments	53	18.767.865	-5.881.643
Adjustments for decrease (increase) in trade accounts receivable		-132.671.507	-14.997.154
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-132.671.507	-14.997.154
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-20.099.357	5.248.000
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-20.099.357	5.248.000
Adjustments for decrease (increase) in inventories	10	-154.277.145	-28.714.837
Decrease (Increase) in Prepaid Expenses	6	-3.415.185	-15.762.615
Adjustments for increase (decrease) in trade accounts payable		51.293.544	24.700.934
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	51.293.544	24.700.934
Increase (Decrease) in Employee Benefit Liabilities	27	10.202.115	4.880.383
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	6	25.115.799	1.070.446
Other Adjustments for Other Increase (Decrease) in Working Capital		9.290.011	2.807.538
Decrease (Increase) in Other Assets Related with Operations	29	9.290.011	2.807.538
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	25	-3.211.784	-11.766.782
Income taxes refund (paid)	40	-5.099.252	-1.165.437
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		0	118.919
Proceeds from sales of property, plant and equipment	14		118.919
Purchase of Property, Plant, Equipment and Intangible Assets		-9.201.625	-7.897.352
Purchase of property, plant and equipment	14	-5.588.045	-7.591.013
Purchase of intangible assets	17	-3.613.580	-306.339
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		93.686.131	1.883.597
Proceeds from Loans	47	93.686.131	1.883.597
Repayments of borrowings		-2.427.251	-1.511.990
Loan Repayments	47	-2.427.251	-1.511.990
Interest paid	37	-12.721.056	-4.535.659
Interest Received		4.385.792	2.227.645
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-122.435.136	-33.055.727
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	53	126.926.348	46.292.675
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			
		61.402.761	21.870.244



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	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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Increase (Decrease) 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]													
Equity at beginning of period	35.250.000	328.278.614	79.816.857	14.773.621	748.814			20.942.236	-10.105.930	67.044.178	536.748.390	362.703	537.111.093
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								5.802.042	61.242.136	-67.044.178			
Total Comprehensive Income (Loss)				-1.679.099	1.368.179					-3.424.981	-3.735.901	-6.623	-3.742.524
Profit (loss)											-3.424.981	-3.424.981	-6.623
Other Comprehensive Income (Loss)				-1.679.099	1.368.179						-310.920		-310.920
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													
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	35.250.000	328.278.614	79.816.857	13.094.522	2.116.993			26.744.278	51.136.206	-3.424.981	533.012.489	356.080	533.368.569
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	35.250.000	328.282.658	79.815.600	-10.584.102	-2.321.152			26.744.575	51.136.613		606.862.776	319.742	607.182.518
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									98.538.384	-98.538.384			
Total Comprehensive Income (Loss)				-1.297.000	3.743.204					23.430.761	25.876.965	-175.965	25.701.000
Profit (loss)										23.430.761	23.430.761	-175.965	23.254.796
Other Comprehensive Income (Loss)				-1.297.000	3.743.204						2.446.204		2.446.204
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													

Previous Period
01.01.2023 - 30.06.2023

