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KAMUYU AYDINLATMA PLATFORMU

BAHADIR KİMYA SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Bahadır Kimya Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na;

1.Giriş

Bahadır Kimya Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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.

3. Diğer Hususlar

-Not-27'de sunulan bilgiler Şirket yönetiminin sorumluluğunda olup denetçi raporunu kapsamamaktadır.

4.Sonuç

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

10 Eylül 2024, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Harun Aktaş

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	5.323.191	43.956.313
Trade Receivables	5	197.568.135	232.543.248
Trade Receivables Due From Related Parties		2.503.014	2.021.963
Trade Receivables Due From Unrelated Parties		195.065.121	230.521.285
Other Receivables	6	3.312.961	2.243.828
Other Receivables Due From Related Parties		1.467.830	2.243.828
Other Receivables Due From Unrelated Parties		1.845.131	0
Inventories	7	74.807.282	74.692.417
Prepayments	8	1.797.130	1.752.630
Prepayments to Related Parties		0	218
Prepayments to Unrelated Parties		1.797.130	1.752.412
Current Tax Assets	9	1.000.435	0
Other current assets	13	95.200	17.447
SUB-TOTAL		**283.904.334**	**355.205.883**
Total current assets		**283.904.334**	**355.205.883**
NON-CURRENT ASSETS			
Investment property	12	24.440.000	27.101.221
Property, plant and equipment	10	356.428.970	401.053.916
Intangible assets and goodwill	11	14.427.739	14.816.371
Total non-current assets		**395.296.709**	**442.971.508**
Total assets		**679.201.043**	**798.177.391**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	7.500.000	45.403.390
Current Portion of Non-current Borrowings	4	15.774.270	44.350.037
Other Financial Liabilities	4	6.885.333	7.221.913
Trade Payables	5	38.904.448	37.762.946
Trade Payables to Related Parties		71.415	28.676
Trade Payables to Unrelated Parties		38.833.033	37.734.270
Employee Benefit Obligations	14	1.222.259	580.788
Other Payables	6	14.300	17.837
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties		14.300	17.837
Deferred Income Other Than Contract Liabilities	8	50.266.632	51.673.907
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		50.266.632	51.673.907
Current tax liabilities, current	16	0	6.688.912
Current provisions	15	451.116	402.437
Current provisions for employee benefits		451.116	402.437
Other Current Liabilities	14	9.060.595	11.131.643
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		9.060.595	11.131.643
SUB-TOTAL		**130.078.953**	**205.233.810**
Total current liabilities		**130.078.953**	**205.233.810**
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	588.926	3.395.534
Non-current provisions	15	3.716.553	2.378.247
Non-current provisions for employee benefits		3.716.553	2.378.247
Deferred Tax Liabilities	16	50.086.740	52.995.043
Total non-current liabilities		**54.392.219**	**58.768.824**
Total liabilities		**184.471.172**	**264.002.634**
EQUITY			
Equity attributable to owners of parent	18	494.729.871	534.174.757
Issued capital		45.000.000	45.000.000
Inflation Adjustments on Capital	18	120.303.631	120.303.631

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		119.638.847	187.626.281
Gains (Losses) on Revaluation and Remeasurement	18	119.638.847	187.626.281
Increases (Decreases) on Revaluation of Property, Plant and Equipment		141.991.338	219.963.172
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.109.233	-1.084.849
Other Revaluation Increases (Decreases)		-20.243.258	-31.252.042
Restricted Reserves Appropriated From Profits	18	9.758.036	9.758.036
Legal Reserves		9.758.036	9.758.036
Prior Years' Profits or Losses	18	171.486.809	100.401.833
Current Period Net Profit Or Loss		28.542.548	71.084.976
Total equity		**494.729.871**	**534.174.757**
Total Liabilities and Equity		**679.201.043**	**798.177.391**

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	18	216.334.778	191.882.533	115.178.064	95.767.934
Cost of sales	18	-161.631.577	-162.328.890	-84.958.559	-78.527.189
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		54.703.201	29.553.643	30.219.505	17.240.745
GROSS PROFIT (LOSS)		54.703.201	29.553.643	30.219.505	17.240.745
General Administrative Expenses	19	-11.014.734	-8.475.747	-7.462.207	-4.221.733
Marketing Expenses	19	-4.191.935	-3.946.391	-1.959.975	-2.007.288
Other Income from Operating Activities	20	9.026.942	7.504.792	4.083.922	2.043.844
Other Expenses from Operating Activities	20	-939.840	-835.954	-362.540	-566.036
PROFIT (LOSS) FROM OPERATING ACTIVITIES		47.583.634	23.800.343	24.518.705	12.489.532
Investment Activity Income	21	532.565	291.981	351.438	141.688
Investment Activity Expenses	21	-2.682.875	0	-2.066.357	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	5	-235.423	-77.895	-186.115	17.275
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		45.197.901	24.014.429	22.617.671	12.648.495
Finance costs	22	-10.553.307	-5.369.009	-3.889.649	-1.902.034
Gains (losses) on net monetary position		-5.000.362	-41.624.176	-6.591.326	-40.562.274
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		29.644.232	-22.978.756	12.136.696	-29.815.813
Tax (Expense) Income, Continuing Operations		-1.101.684	1.289.565	-1.239.213	168.899
Current Period Tax (Expense) Income	15	-3.037.039	0	-1.021.156	0
Deferred Tax (Expense) Income	15	1.935.355	1.289.565	-218.057	168.899
PROFIT (LOSS) FROM CONTINUING OPERATIONS		28.542.548	-21.689.191	10.897.483	-29.646.914
PROFIT (LOSS)		28.542.548	-21.689.191	10.897.483	-29.646.914
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		28.542.548	-21.689.191	10.897.483	-29.646.914
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse Başına Kazanç		0,63000000	-0,48000000	0,24000000	-0,66000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	17	-67.987.434	54.678.671	-34.574.640	95.054.389
Gains (Losses) on Revaluation of Property, Plant and Equipment		-77.971.834	70.917.325	-40.281.589	106.254.447
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.024.384	-487.479	-173.773	204.036
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		11.008.784	-15.751.175	5.880.722	-11.404.094
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		11.008.784	-15.751.175	5.880.722	-11.404.094
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-67.987.434**	**54.678.671**	**-34.574.640**	**95.054.389**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-39.444.886**	**32.989.480**	**-23.677.157**	**65.407.475**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-39.444.886	32.989.480	-23.677.157	65.407.475

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		**26.800.436**	**-17.418.963**
Profit (Loss)		28.542.548	-21.689.191
Profit (Loss) from Continuing Operations	15	28.542.548	-21.689.191
Adjustments to Reconcile Profit (Loss)	19,20	**-27.246.246**	**-17.330.094**
Adjustments for depreciation and amortisation expense		7.619.965	5.921.888
Adjustments for Impairment Loss (Reversal of Impairment Loss)	5	-232.263	-273.058
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-232.263	-273.058
Adjustments for provisions		395.742	-523.583
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.386.985	123.469
Adjustments for (Reversal of) General Provisions	20	-991.243	-647.052
Adjustments for Tax (Income) Expenses	16	8.100.481	-4.845.097
Adjustments Related to Gain and Losses on Net Monetary Position		-43.130.171	-17.610.244
Changes in Working Capital		**35.264.529**	**26.293.629**
Adjustments for decrease (increase) in trade accounts receivable		36.198.619	44.714.813
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	-481.051	-27.021
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	36.679.670	44.741.834
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.069.133	1.846.239
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-1.467.830	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	398.697	1.846.239
Adjustments for decrease (increase) in inventories	7	-114.865	-2.459.928
Decrease (Increase) in Prepaid Expenses	8	-44.500	6.436.471
Adjustments for increase (decrease) in trade accounts payable		1.141.502	-10.339.834
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	42.739	207.945
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	1.098.763	-10.547.779
Increase (Decrease) in Employee Benefit Liabilities	14	641.471	-57.108
Adjustments for increase (decrease) in other operating payables		0	-2.062.001
Increase (Decrease) in Other Operating Payables to Related Parties	19	0	-2.062.001
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	-1.407.275	-11.794.634
Other Adjustments for Other Increase (Decrease) in Working Capital		-81.290	9.611
Decrease (Increase) in Other Assets Related with Operations	18	-77.753	14.464
Increase (Decrease) in Other Payables Related with Operations	18	-3.537	-4.853
Cash Flows from (used in) Operations		**36.560.831**	**-12.725.656**
Income taxes refund (paid)	16	-9.760.395	-4.693.307
Other inflows (outflows) of cash		0	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-7.634.996**	**-16.436.920**
Proceeds from sales of property, plant, equipment and intangible assets		364.863	
Proceeds from sales of property, plant and equipment	10	364.863	
Purchase of Property, Plant, Equipment and Intangible Assets		-7.999.859	-13.734.261
Purchase of property, plant and equipment	11	-7.999.859	-6.012.389
Purchase of intangible assets	11	0	-7.721.872
Cash Outflows from Acquition of Investment Property	12		-2.702.659
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-62.929.373**	**-16.478.160**
Proceeds from borrowings		39.575.345	19.845.074
Proceeds from Loans	4	39.575.345	19.845.074
Repayments of borrowings		-92.270.724	-30.954.225

Loan Repayments	4	-92.270.724	-30.954.225
Interest paid	23	-10.233.994	-5.369.009
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-43.763.933	-50.334.043
Effect of exchange rate changes on cash and cash equivalents		-177.591	
Net increase (decrease) in cash and cash equivalents		-43.941.524	-50.334.043
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**43.956.313**	**38.553.015**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		5.308.402	20.403.649
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**5.323.191**	**8.622.621**

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		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]									
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
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		45.000.000	120.303.631	157.204.012	-322.156			6.395.911	49.857.707	53.906.251	432.345.356		432.345.356
	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		0	0	0	0			3.362.125	50.544.126	-53.906.251	0		0
	Total Comprehensive Income (Loss)													
	Profit (loss)		0	0	0	0			0	0	-21.689.191	-21.689.191		-21.689.191
	Other Comprehensive Income (Loss)		0	0	55.068.655	-389.984			0	0		54.678.671		54.678.671
	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		45.000.000	120.303.631	212.272.667	-712.140			9.758.036	100.401.833	-21.689.191	465.334.836		465.334.836
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		45.000.000	120.303.631	188.494.160	-867.879			9.758.036	100.401.833	71.084.976	534.174.757		534.174.757
	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		0	0	0	0			0	71.084.976	-71.084.976	0		0
	Total Comprehensive Income (Loss)													
	Profit (loss)		0	0	0	0			0	0	28.542.548	28.542.548		28.542.548
	Other Comprehensive Income (Loss)		0	0	-67.167.926	-819.508			0	0	0	-67.987.434		-67.987.434
	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 01.01.2024 - 30.06.2024	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		**45.000.000**	**120.303.631**	**121.326.234**	**-1.687.387**			**9.758.036**	**171.486.809**	**28.542.548**	**494.729.871**		**494.729.871**