



KAMUYU AYDINLATMA PLATFORMU

BİLİCİ YATIRIM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

BİLİCİ YATIRIM SANAYİ ve TİCARET A.Ş.

Yönetim Kurulu'na,

Giriş

Bilici Yatırım Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, 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 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 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 dönem 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 bildirmemekteyiz.

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, 20 Eylül 2024

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş

Ali Osman EFLATUN

Sorumlu Denetçi

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	[4]	706.961.628	703.845.509
Financial Investments		1.480	0
Trade Receivables	[6]	313.957.609	306.421.039
Trade Receivables Due From Related Parties		203.639.682	261.796.893
Trade Receivables Due From Unrelated Parties		110.317.927	44.624.146
Receivables From Financial Sector Operations			0
Other Receivables	[8]	12.437.781	11.071.511
Other Receivables Due From Related Parties		1.308.709	802.252
Other Receivables Due From Unrelated Parties		11.129.072	10.269.259
Contract Assets			0
Derivative Financial Assets			0
Inventories	[9]	128.984.285	272.175.152
Prepayments	[10]	14.724.832	40.158.905
Prepayments to Unrelated Parties		14.724.832	40.158.905
Current Tax Assets	[11]	12.655.137	39.273.525
Other current assets	[13]	1.078.140	5.139.408
SUB-TOTAL		1.190.800.892	1.378.085.049
Total current assets		1.190.800.892	1.378.085.049
NON-CURRENT ASSETS			
Other Receivables	[8]	6.640	8.282
Other Receivables Due From Unrelated Parties		6.640	8.282
Investments accounted for using equity method	[3]	30.626.749	48.775.447
Investment property	[14]	967.129.635	967.129.635
Property, plant and equipment	[15]	1.529.168.484	1.550.825.363
Right of Use Assets	[16]	0	783.971
Intangible assets and goodwill	[17]	792.532	330.316
Prepayments	[10]	265.247	0
Prepayments to Unrelated Parties		265.247	0
Total non-current assets		2.527.989.287	2.567.853.014
Total assets		3.718.790.179	3.945.938.063
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	155.627	31.611.937
Current Borrowings From Related Parties		0	31.425.666
Bank Loans		0	31.425.666
Current Borrowings From Unrelated Parties		155.627	186.271
Bank Loans		155.627	186.271
Current Portion of Non-current Borrowings		0	9.319.839
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	9.319.839
Bank Loans		0	9.319.839
Trade Payables	[6]	55.050.301	29.705.993
Trade Payables to Related Parties		10.578.162	1.679.540
Trade Payables to Unrelated Parties		44.472.139	28.026.453
Employee Benefit Obligations	[7]	7.550.065	20.623.679
Other Payables	[8]	4.311.048	6.512.356
Other Payables to Related Parties		222.220	0
Other Payables to Unrelated Parties		4.088.828	6.512.356
Deferred Income Other Than Contract Liabilities	[10]	9.809.450	11.132.558
Deferred Income Other Than Contract Liabilities from Unrelated Parties		9.809.450	11.132.558
Current tax liabilities, current	[11]	0	39.273.525
Current provisions	[12]	5.801.852	4.986.874
Current provisions for employee benefits		3.692.173	983.567
Other current provisions		2.109.679	4.003.307
Other Current Liabilities	[13]	3.577.928	0

Other Current Liabilities to Unrelated Parties		3,577.928	0
SUB-TOTAL		86,256.271	153,166.761
Total current liabilities		86,256.271	153,166.761
NON-CURRENT LIABILITIES			
Long Term Borrowings	[5]	0	8,710.144
Long Term Borrowings From Unrelated Parties		0	8,710.144
Bank Loans		0	8,710.144
Other Payables	[8]	572.479	0
Other Payables to Unrelated parties		572.479	0
Deferred Income Other Than Contract Liabilities	[10]	0	807.139
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	807.139
Non-current provisions	[12]	20,886.336	12,077.597
Non-current provisions for employee benefits		20,886.336	12,077.597
Deferred Tax Liabilities	[11]	331,277.123	76,779.280
Total non-current liabilities		352,735.938	98,374.160
Total liabilities		438,992.209	251,540.921
EQUITY			
Equity attributable to owners of parent		2,550,653.215	2,814,328.740
Issued capital	[19]	100,000.000	100,000.000
Inflation Adjustments on Capital	[19]	817,780.442	817,780.442
Share Premium (Discount)	[20]	185,440.885	185,440.885
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	-6,234.344	15,819.130
Gains (Losses) on Revaluation and Remeasurement		-6,234.344	15,819.130
Increases (Decreases) on Revaluation of Property, Plant and Equipment		25,607.950	25,607.950
Gains (Losses) on Remeasurements of Defined Benefit Plans		-31,842.294	-9,788.820
Restricted Reserves Appropriated From Profits	[22]	75,539.548	75,539.548
Legal Reserves		75,539.548	75,539.548
Prior Years' Profits or Losses	[23]	1,619,748.735	1,106,127.880
Current Period Net Profit Or Loss		-241,622.051	513,620.855
Non-controlling interests		729,144.755	880,068.402
Total equity		3,279,797.970	3,694,397.142
Total Liabilities and Equity		3,718,790.179	3,945,938.063

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	[24]	301.856.603	365.878.397	156.647.200	142.583.717
Cost of sales	[24]	-236.608.490	-221.448.957	-93.879.073	-39.900.859
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		65.248.113	144.429.440	62.768.127	102.682.858
GROSS PROFIT (LOSS)		65.248.113	144.429.440	62.768.127	102.682.858
General Administrative Expenses	[26]	-60.837.970	-56.457.014	-47.133.778	-15.093.504
Marketing Expenses	[25]	-3.069.422	-1.692.349	-1.515.286	939.283
Other Income from Operating Activities	[27]	55.142.454	173.708.541	-24.764.316	147.396.163
Other Expenses from Operating Activities	[27]	-33.036.136	-25.572.073	462.971	-16.450.155
PROFIT (LOSS) FROM OPERATING ACTIVITIES		23.447.039	234.416.545	-10.182.282	219.474.645
Investment Activity Income	[28]	19.339.123	84.415.042	10.426.266	34.178.718
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[3]	-18.148.698	0	5.948.477	-2.921.005
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.637.464	318.831.587	6.192.461	250.732.358
Finance income	[29]	154.538.182	244.849.178	92.148.288	206.310.571
Finance costs	[29]	-3.994.254	-3.591.813	-1.934.499	-1.893.680
Gains (losses) on net monetary position		1.720.954	-256.228.943	53.686.287	-561.353.597
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		176.902.346	303.860.009	150.092.537	-106.204.348
Tax (Expense) Income, Continuing Operations		-269.723.002	-59.257.283	-52.317.022	-41.859.459
Current Period Tax (Expense) Income		0	-23.371.328	13.091.266	-6.785.607
Deferred Tax (Expense) Income	[11]	-269.723.002	-35.885.955	-65.408.288	-35.073.852
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-92.820.656	244.602.726	97.775.515	-148.063.807
PROFIT (LOSS)		-92.820.656	244.602.726	97.775.515	-148.063.807
Profit (loss), attributable to [abstract]					
Non-controlling Interests		148.801.395	57.313.860	165.277.620	-38.509.652
Owners of Parent		-241.622.051	187.288.866	-67.502.105	-109.554.155
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-92.820.656	244.602.726	97.775.515	-148.063.807
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.257	104.673	19.936.886	9.297.127
Gains (Losses) on Remeasurements of Defined Benefit Plans	[21]	-7.821	130.841	19.935.322	9.323.295
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.564	-26.168	1.564	-26.168
Deferred Tax (Expense) Income		1.564	-26.168	1.564	-26.168
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-6.257	104.673	19.936.886	9.297.127
TOTAL COMPREHENSIVE INCOME (LOSS)		-92.826.913	244.707.399	117.712.401	-138.766.680
Total Comprehensive Income Attributable to					
Non-controlling Interests		148.801.395	57.313.860	165.277.620	-38.509.652
Owners of Parent		-241.628.308	187.393.539	-47.565.219	-100.257.028

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		547.006.021	77.392.867
Profit (Loss)		-241.622.050	99.284.202
Profit (Loss) from Continuing Operations		-241.622.050	99.284.202
Adjustments to Reconcile Profit (Loss)		106.468.579	-609.169.472
Adjustments for depreciation and amortisation expense	[14,15]	43.008.408	46.205.708
Adjustments for provisions	[6,11]	-13.179.652	-34.392.914
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-10.536.128	-30.049.295
Adjustments for (Reversal of) Other Provisions		-2.643.524	-4.343.619
Adjustments for Interest (Income) Expenses	[26,27,28]	-3.915.918	1.143.721
Adjustments for interest expense		-3.915.918	1.143.721
Adjustments for fair value losses (gains)		-132.774.949	-668.972.170
Adjustments for Fair Value Losses (Gains) of Financial Assets		-132.774.949	-668.972.170
Adjustments for Tax (Income) Expenses	[11]	215.224.318	52.298.793
Other adjustments to reconcile profit (loss)		-1.893.628	-5.452.610
Changes in Working Capital		208.785.658	389.601.498
Adjustments for decrease (increase) in trade accounts receivable	[6]	-2.802.049	107.235.461
Decrease (Increase) in Trade Accounts Receivables from Related Parties		64.290.636	1.465.912
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-67.092.685	105.769.549
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		54.962.574	69.234.426
Decrease (Increase) in Other Related Party Receivables Related with Operations		-506.457	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		55.469.031	69.234.426
Adjustments for decrease (increase) in inventories	[9]	145.432.260	247.523.439
Adjustments for increase (decrease) in trade accounts payable	[6]	24.935.102	-60.318.430
Increase (Decrease) in Trade Accounts Payables to Related Parties		8.852.042	-2.263
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		16.083.060	-60.316.167
Increase (Decrease) in Employee Benefit Liabilities		-1.573.738	-1.162.694
Adjustments for increase (decrease) in other operating payables		-3.340.103	3.366.716
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.340.103	3.366.716
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[11]	4.793.139	-4.835.633
Other Adjustments for Other Increase (Decrease) in Working Capital		-13.621.527	28.558.213
Decrease (Increase) in Other Assets Related with Operations		-265.247	-1.701.336
Increase (Decrease) in Other Payables Related with Operations		-13.356.280	30.259.549
Cash Flows from (used in) Operations		73.632.187	-120.283.772
Inflation Effect On Operating Activities		473.373.834	197.676.639
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-36.495.030	-65.827.787
Proceeds from sales of property, plant, equipment and intangible assets	[14,15]	1.093.188	0
Proceeds from sales of property, plant and equipment		1.093.188	0
Purchase of Property, Plant, Equipment and Intangible Assets	[14,15]	-37.588.218	-65.827.787
Purchase of property, plant and equipment		-37.588.218	-65.827.787
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-49.486.294	34.713.176
Proceeds from borrowings	[4]	-9.319.839	11.114.480
Proceeds from Loans		-9.319.839	11.114.480
Repayments of borrowings	[4]	-40.166.455	23.598.696
Loan Repayments		-40.166.455	23.598.696
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		461.024.697	46.278.256
Net increase (decrease) in cash and cash equivalents		461.024.697	46.278.256

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	703.845.509	1.004.046.821
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-504.151.330	-356.270.497
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	660.718.876	694.054.580



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	100.000.000	817.780.442	185.440.885	25.607.950	-2.239.646			50.955.301	741.785.666	424.591.757	2.343.922.355	1.020.933.517	3.364.855.872
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													
Total Comprehensive Income (Loss)				483.796	-15.527.881					187.288.866	172.244.781	-37.188.782	135.055.999
Profit (loss)										187.288.866	187.288.866	-37.188.782	150.100.084
Other Comprehensive Income (Loss)				483.796	-15.527.881						-15.044.085	0	-15.044.085
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										-20.784.100	-20.784.100	0	-20.784.100
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													0
Equity at end of period	100.000.000	817.780.442	185.440.885	26.091.746	-17.767.527			75.539.548	1.121.009.076	187.288.866	2.495.383.036	983.744.735	3.479.127.771
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	100.000.000	817.780.442	185.440.885	25.607.950	-9.788.820			75.539.548	1.106.127.680	513.620.855	2.814.328.740	880.066.402	3.694.397.142
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										513.620.855	-513.620.855		
Total Comprehensive Income (Loss)					-22.053.474					-241.622.051	-263.675.525	-150.923.647	-414.599.172
Profit (loss)										-241.622.051	-241.622.051	-150.923.647	-392.545.698
Other Comprehensive Income (Loss)					-22.053.474						-22.053.474	0	-22.053.474
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

