KAMUYU AYDINLATMA PLATFORMU

EGE SERAMİK SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

01.01.2024-30.06.2024 Mali Tablolar

Independet Audit Comment

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

1 OCAK – 30 HAZİRAN 2024 HESAP DÖNEMİNE İLİŞKİN ÖZET FİNANSAL TABLOLAR İLE İLGİLİ SINIRLI DENETİM RAPORU

Ege Seramik Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na;

Ege Seramik Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli özet finansal durum tablosunun , aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı özet 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 ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

As Bağımsız Denetim ve YMM A.Ş.

(Member of **NEXIA INTERNATIONAL**)

Osman Tuğrul ÖZSÜT

Sorumlu Denetçi

İstanbul, 20 Eylül 2024

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	53	207.010.444	158.060.176
Trade Receivables	7	725.522.332	723.683.489
Trade Receivables Due From Related Parties	6	338.967.071	414.406.210
Trade Receivables Due From Unrelated Parties	7	386.555.261	309.277.279
Other Receivables	9	12.840.434	12.925.638
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	12.840.434	12.925.638
Inventories	10	1.004.260.252	1.330.810.854
Prepayments	12	137.779.633	64.325.798
Other current assets	28	108.567.090	149.506.452
SUB-TOTAL		**2.195.980.185**	**2.439.312.407**
Total current assets		**2.195.980.185**	**2.439.312.407**
NON-CURRENT ASSETS			
Financial Investments	4	1.333.683	1.333.683
Other Receivables	9	1.067.991	2.677.969
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	1.067.991	2.677.969
Property, plant and equipment	14	1.429.422.351	1.277.875.589
Intangible assets and goodwill	17	28.510.022	47.722.357
Other intangible assets	17	28.510.022	47.722.357
Prepayments	12	61.203.181	1.776.867
Total non-current assets		**1.521.537.228**	**1.331.386.465**
Total assets		**3.717.517.413**	**3.770.698.872**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	356.699.378	175.085.279
Other Financial Liabilities			20.004.527
Trade Payables	7	404.942.107	571.143.114
Trade Payables to Related Parties	6	0	0
Trade Payables to Unrelated Parties	7	404.942.107	571.143.114
Employee Benefit Obligations	27	64.237.821	53.729.364
Other Payables	9	15.817.100	16.814.053
Other Payables to Related Parties	6	538	538
Other Payables to Unrelated Parties	9	15.816.562	16.813.515
Deferred Income Other Than Contract Liabilities	12	54.382.727	31.418.852
Current tax liabilities, current		0	0
Current provisions	25-27	18.343.013	30.964.386
Current provisions for employee benefits	27	12.721.001	7.690.724
Other current provisions	25	5.622.012	23.273.662
Other Current Liabilities	28	62.898	2.127.417
SUB-TOTAL		**914.485.044**	**901.286.992**
Total current liabilities		**914.485.044**	**901.286.992**
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	100.000.000	0
Long Term Borrowings From Unrelated Parties	47	100.000.000	
Other Financial Liabilities	47		3.144.424
Trade Payables		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	27	94.784.173	81.114.512
Non-current provisions for employee benefits	27	94.784.173	81.114.512
Deferred Tax Liabilities	40	39.758.648	18.470.939
Total non-current liabilities		**234.542.821**	**102.729.875**
Total liabilities		**1.149.027.865**	**1.004.016.867**
EQUITY			
Equity attributable to owners of parent		2.568.489.548	2.766.682.005
Issued capital	29	720.000.000	662.527.801
Inflation Adjustments on Capital	29	2.064.917.166	2.195.735.190

Capital Advance		0	0
Share Premium (Discount)	29	5.152.511	655.818.016
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	29	19.426.211	29.720.518
Gains (Losses) on Revaluation and Remeasurement	29	19.426.211	29.720.518
Gains (Losses) on Remeasurements of Defined Benefit Plans	29	19.426.211	29.720.518
Restricted Reserves Appropriated From Profits	29	330.342.677	331.850.760
Prior Years' Profits or Losses	29	-319.177.983	-974.415.339
Current Period Net Profit Or Loss	41	-252.171.034	-134.554.941
Total equity		**2.568.489.548**	**2.766.682.005**
Total Liabilities and Equity		**3.717.517.413**	**3.770.698.872**

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	31	1.318.514.228	2.001.278.770	595.888.594	1.198.237.042
Cost of sales	31	-1.300.185.874	-1.598.670.539	-561.466.354	-882.891.106
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.328.354	402.608.231	34.422.240	315.345.936
GROSS PROFIT (LOSS)		18.328.354	402.608.231	34.422.240	315.345.936
General Administrative Expenses	33	-144.135.010	-282.413.769	-66.236.705	-121.848.372
Marketing Expenses	33	-100.356.136	-121.474.363	-51.407.389	-66.947.556
Research and development expense	33	-18.950.474	-16.526.507	-9.128.186	-8.556.279
Other Income from Operating Activities	34	131.200.267	211.492.283	50.708.446	58.810.705
Other Expenses from Operating Activities	34	-179.023.844	-189.156.940	-74.201.295	-129.854.531
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-292.936.843	4.528.935	-115.842.889	46.949.903
Investment Activity Income	35	13.454.910	13.550.849	5.585.652	0
Investment Activity Expenses	35	-5.016.675	-11.439.943	-3.460.442	-10.799.104
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-284.498.608	6.639.841	-113.717.679	36.150.799
Finance income	37	34.839.520	33.231.545	10.493.811	27.863.128
Finance costs	37	-29.483.104	-74.755.473	-7.332.454	-48.720.651
Gains (losses) on net monetary position		51.690.242	-155.291.340	201.706.081	-67.988.709
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-227.451.950	-190.175.427	91.149.759	-52.695.433
Tax (Expense) Income, Continuing Operations		-24.719.084	-219.212.474	16.219.684	-218.750.093
Current Period Tax (Expense) Income	40	0	-2.661.618	0	-2.661.618
Deferred Tax (Expense) Income	40	-24.719.084	-216.550.856	16.219.684	-216.088.475
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-252.171.034	-409.387.901	107.369.443	-271.445.526
PROFIT (LOSS)		-252.171.034	-409.387.901	107.369.443	-271.445.526
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-252.171.034	-409.387.901	107.369.443	-271.445.526
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	41	-0,35023800	-1,13718900	0,14912400	-0,75401500
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	38	-10.294.307	-16.561.690	-8.490.048	22.552.314
Gains (Losses) on Remeasurements of Defined Benefit Plans	38	-13.725.742	-22.082.254	-11.505.714	26.810.251
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.431.435	5.520.564	3.015.666	-4.257.937
Taxes Relating to Remeasurements of Defined Benefit Plans	38-40	3.431.435	5.520.564	3.015.666	-4.257.937
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-10.294.307**	**-16.561.690**	**-8.490.048**	**22.552.314**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-262.465.341**	**-425.949.591**	**98.879.395**	**-248.893.212**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-262.465.341	-425.949.591	98.879.395	-248.893.212

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		**-68.684.322**	**-374.350.115**
Profit (Loss)		-252.171.034	-409.387.901
Adjustments to Reconcile Profit (Loss)		**118.510.388**	**583.495.101**
Adjustments for depreciation and amortisation expense	14-17-36	74.908.469	111.491.805
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-594	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-594	
Adjustments for provisions		99.971.418	109.071.632
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25-27	37.828.923	58.216.453
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25	782.840	2.414.710
Adjustments for (Reversal of) Free Provisions for Probable Risks	7	573.174	-849
Adjustments for (Reversal of) Warranty Provisions	25	0	-2.140.448
Adjustments for (Reversal of) Other Provisions	7-10-31-40	60.786.481	50.581.766
Adjustments for Interest (Income) Expenses		5.074.542	-3.891.817
Adjustments for Interest Income	28	-1.227.948	-884.963
Adjustments for interest expense	28	6.302.490	-3.006.854
Adjustments for Tax (Income) Expenses	40	24.719.084	219.212.474
Adjustments for losses (gains) on disposal of non-current assets		-8.438.235	11.438.200
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-8.438.235	11.438.200
Adjustments Related to Gain and Losses on Net Monetary Position		-51.690.242	164.123.427
Other adjustments to reconcile profit (loss)		-26.034.054	-27.950.620
Changes in Working Capital		**-146.178.586**	**-574.890.325**
Adjustments for decrease (increase) in trade accounts receivable		-209.312.670	-626.090.968
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-6.736.682	-410.420.550
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-202.575.988	-215.670.418
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.343.397	19.572.895
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-1.343.397	19.572.895
Adjustments for decrease (increase) in inventories	10	184.439.200	21.227.631
Decrease (Increase) in Prepaid Expenses	12	-141.104.788	-16.974.089
Adjustments for increase (decrease) in trade accounts payable		-14.700.289	40.356.550
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	0	-17.965.649
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-14.700.289	58.322.199
Increase (Decrease) in Employee Benefit Liabilities	27-29	9.349.456	-37.474.767
Adjustments for increase (decrease) in other operating payables		2.329.276	24.783.942
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	2.329.276	24.783.942
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	31.438.974	9.112.142
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.274.348	-9.403.661
Decrease (Increase) in Other Assets Related with Operations	28	13.078.470	2.290.249
Increase (Decrease) in Other Payables Related with Operations	25-28	-20.352.818	-11.693.910
Cash Flows from (used in) Operations		**-279.839.232**	**-400.783.125**
Inflation Effect On Operating Activities		211.154.910	26.433.010
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-198.800.298**	**-305.222.533**

Proceeds from sales of property, plant, equipment and intangible assets		20.680.898	
Proceeds from sales of property, plant and equipment		57.384	
Proceeds from sales of intangible assets		20.623.514	
Purchase of Property, Plant, Equipment and Intangible Assets		-247.841.713	-145.851.686
Purchase of property, plant and equipment	14	-243.227.614	-132.819.321
Purchase of intangible assets	17	-4.614.099	-13.032.365
Other inflows (outflows) of cash			-740.025
Inflation Effect On Investing Activities		28.360.517	-158.630.822
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**316.434.888**	**638.246.247**
Proceeds from Capital Advances		64.272.884	748.339.499
Proceeds from borrowings	47	310.030.627	-20.542.649
Proceeds from Loans	47	310.030.627	-20.542.649
Payments of Lease Liabilities	47	-18.558.566	5.938.348
Inflation Effect On Financing Activities		-39.310.057	-95.488.951
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		48.950.268	-41.326.401
Net increase (decrease) in cash and cash equivalents		48.950.268	-41.326.401
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**158.060.176**	**253.461.163**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**207.010.444**	**212.134.762**

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	Capital Advance	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			
						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		**75.000.000**	**1.821.753.386**	**0**	**556.389.220**	**10.875.337**			**309.150.834**	**-771.488.019**	**276.439.909**	**2.278.120.664**		**2.278.120.664**
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	29	24.778.008	-24.778.008		-553.645.975				21.191.621	808.894.261	-276.439.909			0
Total Comprehensive Income (Loss)	29					-16.561.690					-409.387.901	-425.949.592		-425.949.592
Profit (loss)	29										-409.387.901	-409.387.901		-409.387.901
Other Comprehensive Income (Loss)	29					-16.561.690						-16.561.690		-16.561.690
Issue of equity		260.221.992	186.311.546									446.533.538		446.533.538
Capital Decrease														0
Capital Advance				301.805.962								301.805.962		301.805.962
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		**360.000.000**	**1.983.286.924**	**301.805.962**	**2.743.245**	**-5.686.357**			**330.342.455**	**37.406.242**	**-409.387.901**	**2.600.510.570**		**2.600.510.570**
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period		**662.527.801**	**2.195.735.190**	**0**	**655.818.016**	**29.720.518**			**331.850.760**	**-974.415.339**	**-134.554.941**	**2.766.682.005**		**2.766.682.005**
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	29		-137.618.709		-650.665.505				-1.508.083	655.237.356	134.554.941			0
Total Comprehensive Income (Loss)	29					-10.294.307					-252.171.034	-262.465.341		-262.465.341
Profit (loss)	29										-252.171.034	-252.171.034		-252.171.034
Other Comprehensive Income (Loss)	29					-10.294.307						-10.294.307		-10.294.307
Issue of equity		57.472.199	6.800.685									64.272.884		64.272.884
Capital Decrease														0
Capital Advance	29			0										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																	0
01.01.2024 - 30.06.2024	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		**720.000.000**	**2.064.917.166**	**0**	**5.152.511**	**19.426.211**					**330.342.677**	**-319.177.983**	**-252.171.034**	**2.568.489.548**		**2.568.489.548**