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KAMUYU AYDINLATMA PLATFORMU

SANİCA ISI SANAYİ A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Independet Audit Comment

Independent Audit Company	AKADEMİK BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Sanica Isı Sanayi Anonim Şirketi

Genel Kurulu'na

Sanica Isı Sanayi A.Ş.'nin ("Şirket") ekte yer alan 30 Haziran 2024 tarihli finansal durum tablosunu, aynı tarihte sona eren altı aylık kapsamlı kar veya zarar tablosunu, öz sermaye değişim tablosunu, nakit akış tablosu ve önemli muhasebe politikalarının özeti ile dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. İşletme yönetiminin sorumluluğu, söz konusu ara dönem finansal tablolarının Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu tarafından yayınlanan Türkiye Muhasebe Standartları'na uygun olarak hazırlanması ve dürüst bir şekilde sunumudur. Bizim sorumluluğumuz bu ara dönem finansal tablolara yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin 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" düzenlemelerine uygun olarak yapılmıştır. Ara dönem finansal tabloların sınırlı denetimi, ağırlıklı olarak finansal raporlama sürecinden sorumlu kişilerden bilgi toplanması, analitik inceleme ve diğer sınırlı denetim tekniklerinin uygulanmasını kapsamaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı bağımsız denetim çalışmasına göre daha dardır. Bu nedenle finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Dolayısıyla bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç Sınırlı denetimimiz sonucunda, ara dönem finansal tablolarının, Sanica Isı Sanayi A.Ş.' nin TMS 34 Ara Dönem Finansal Raporlama Standartı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

20 Eylül 2024, İstanbul

Akademik Bağımsız Denetim A.Ş.

Mehmet Ali SOYALP

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	5.361.960	66.986.996
Trade Receivables		1.199.496.044	971.802.418
Trade Receivables Due From Related Parties	24	695.757.749	542.421.778
Trade Receivables Due From Unrelated Parties	5	503.738.295	429.380.640
Other Receivables		40.651.789	65.021.135
Other Receivables Due From Related Parties	24	37.541	19.684
Other Receivables Due From Unrelated Parties	6	40.614.248	65.001.451
Inventories	7	1.762.411.298	1.771.378.242
Prepayments		215.425.217	255.454.595
Prepayments to Related Parties	24	46.749.023	26.313.128
Prepayments to Unrelated Parties	8	168.676.194	229.141.467
Other current assets	15	4.794.620	18.926.385
SUB-TOTAL		**3.228.140.928**	**3.149.569.771**
Total current assets		**3.228.140.928**	**3.149.569.771**
NON-CURRENT ASSETS			
Property, plant and equipment	10	1.312.650.036	1.265.395.633
Intangible assets and goodwill		4.142.513	5.454.241
Other intangible assets	11	4.142.513	5.454.241
Deferred Tax Asset	23	164.433.682	0
Other Non-current Assets	15	8.788.684	14.463.007
Total non-current assets		**1.490.014.915**	**1.285.312.881**
Total assets		**4.718.155.843**	**4.434.882.652**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		42.278.979	73.896.315
Current Borrowings From Unrelated Parties		42.278.979	73.896.315
Lease Liabilities	4	42.278.979	73.896.315
Current Portion of Non-current Borrowings	4	456.836.005	230.676.772
Trade Payables		375.572.410	290.871.416
Trade Payables to Related Parties	24	112.547.213	45.643.931
Trade Payables to Unrelated Parties	5	263.025.197	245.227.485
Employee Benefit Obligations	12	30.243.169	29.741.771
Other Payables		19.594.597	23.545.051
Other Payables to Related Parties	24	307.621	391.719
Other Payables to Unrelated Parties	6	19.286.976	23.153.332
Deferred Income Other Than Contract Liabilities		576.940.440	490.159.209
Deferred Income Other Than Contract Liabilities From Related Parties	24	163.682.865	10.568.591
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	413.257.575	479.590.618
Current tax liabilities, current	22	2.918.222	6.955.544
Current provisions	13	12.590.532	7.900.487
Current provisions for employee benefits		5.343.273	3.887.775
Other current provisions		7.247.259	4.012.712
SUB-TOTAL		**1.516.974.354**	**1.153.746.565**
Total current liabilities		**1.516.974.354**	**1.153.746.565**
NON-CURRENT LIABILITIES			
Long Term Borrowings		182.983.067	222.292.187
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties	4	182.983.067	222.292.187
Bank Loans		168.290.977	206.451.293
Lease Liabilities		14.692.090	15.840.894
Non-current provisions	13	17.676.028	18.166.091
Non-current provisions for employee benefits		17.676.028	18.166.091
Deferred Tax Liabilities	23	0	66.173.607
Total non-current liabilities		**200.659.095**	**306.631.885**
Total liabilities		**1.717.633.449**	**1.460.378.450**
EQUITY			

Equity attributable to owners of parent	16	3.000.522.394	2.974.504.202
Issued capital		600.000.000	135.000.000
Inflation Adjustments on Capital		712.991.550	356.756.339
Share Premium (Discount)		347.980.749	1.303.709.665
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.309.123	-10.535.073
Gains (Losses) on Revaluation and Remeasurement		-4.309.123	-10.535.073
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.309.123	-10.535.073
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-429.339.130	-416.982.037
Gains (Losses) on Hedge		-429.339.130	-416.982.037
Restricted Reserves Appropriated From Profits		42.419.060	42.419.060
Prior Years' Profits or Losses		1.564.136.248	1.109.452.970
Current Period Net Profit Or Loss		166.643.040	454.683.278
Total equity		**3.000.522.394**	**2.974.504.202**
Total Liabilities and Equity		**4.718.155.843**	**4.434.882.652**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	17	1.210.282.255	1.363.944.202	600.914.377	738.063.941
Cost of sales	17	-783.488.999	-1.070.944.419	-370.329.929	-640.156.707
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		426.793.256	292.999.783	230.584.448	97.907.234
GROSS PROFIT (LOSS)		426.793.256	292.999.783	230.584.448	97.907.234
General Administrative Expenses	18	-69.302.054	-63.935.676	-32.488.069	-34.482.492
Marketing Expenses	18	-70.675.973	-61.557.895	-34.975.692	-31.739.427
Other Income from Operating Activities	19	2.199.783	128.566.539	-17.614	10.499.347
Other Expenses from Operating Activities	19	-60.268.005	-54.268.271	-58.802.087	42.354.028
PROFIT (LOSS) FROM OPERATING ACTIVITIES		228.747.007	241.804.480	104.300.986	84.538.690
Investment Activity Income	20	1.753.373	337.767	1.753.373	337.767
Investment Activity Expenses	20		-1.468.458		135.269
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		230.500.380	240.673.789	106.054.359	85.011.726
Finance income	21	55.375.599	234.296.600	44.304.451	167.364.047
Finance costs	21	-121.001.221	-328.418.439	-76.225.563	-223.571.237
Gains (losses) on net monetary position		-220.906.187	-592.656.102	-381.565.175	-483.466.564
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX	22	-56.031.429	-446.104.152	-307.431.928	-454.662.028
Tax (Expense) Income, Continuing Operations		222.674.469	70.451.285	315.233.406	-28.199.591
Current Period Tax (Expense) Income		-1.706.870	-3.822.167	-1.147.425	1.042.548
Deferred Tax (Expense) Income		224.381.339	74.273.452	316.380.831	-29.242.139
PROFIT (LOSS) FROM CONTINUING OPERATIONS		166.643.040	-375.652.867	7.801.478	-482.861.619
PROFIT (LOSS)		166.643.040	-375.652.867	7.801.478	-482.861.619
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		166.643.040	-375.652.867	7.801.478	-482.861.619
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	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 Other Comprehensive Income					
PROFIT (LOSS)		166.643.040	-375.652.867	7.801.478	-482.861.619
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**6.225.950**	**771.959**	**6.225.950**	**771.959**
Gains (Losses) on Remeasurements of Defined Benefit Plans		6.225.950	771.959	6.225.950	771.959
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-12.357.093**	**-183.576.582**	**-12.357.093**	**-183.576.582**
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-12.357.093	-183.576.582	-12.357.093	-183.576.582
Gains (Losses) on Cash Flow Hedges		-12.357.093	-183.576.582	-12.357.093	-183.576.582
OTHER COMPREHENSIVE INCOME (LOSS)		**-6.131.143**	**-182.804.623**	**-6.131.143**	**-182.804.623**
TOTAL COMPREHENSIVE INCOME (LOSS)		**160.511.897**	**-558.457.490**	**1.670.335**	**-665.666.242**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		160.511.897	-558.457.490	1.670.335	-665.666.242

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		**13.338.678**	**-699.608.597**
Profit (Loss)		166.643.040	-375.652.867
Adjustments to Reconcile Profit (Loss)		**-176.383.924**	**-167.020.194**
Adjustments for depreciation and amortisation expense	10-11	73.338.475	51.945.640
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.581.585	-39.223.503
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	-2.581.585	-39.223.503
Adjustments for provisions		14.569.827	10.194.060
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	1.455.498	1.440.716
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	13.114.329	8.753.344
Adjustments for Interest (Income) Expenses		112.668.714	216.586.929
Adjustments for Interest Income		-2.792.944	-110.478.043
Adjustments for interest expense		115.461.658	327.064.972
Adjustments for Tax (Income) Expenses	22	-222.674.469	-70.451.285
Adjustments for losses (gains) on disposal of non-current assets	10-11	-1.753.373	1.130.691
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.753.373	1.130.691
Adjustments Related to Gain and Losses on Net Monetary Position		-149.951.513	-337.202.726
Changes in Working Capital		**23.079.562**	**-156.935.536**
Adjustments for decrease (increase) in trade accounts receivable	5	-225.112.041	-276.379.741
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-153.335.971	-108.022.018
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-71.776.070	-168.357.723
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	24.369.346	-12.757.275
Decrease (Increase) in Other Related Party Receivables Related with Operations		-17.857	-9.805
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		24.387.203	-12.747.470
Adjustments for decrease (increase) in inventories	7	8.966.944	15.492.023
Decrease (Increase) in Prepaid Expenses	8	40.029.378	-392.580.496
Adjustments for increase (decrease) in trade accounts payable	5	84.700.994	290.911.712
Increase (Decrease) in Trade Accounts Payables to Related Parties		66.903.282	76.634.974
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		17.797.712	214.276.738
Increase (Decrease) in Employee Benefit Liabilities	12	501.398	27.302.767
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-3.950.454	-16.169.802
Increase (Decrease) in Other Operating Payables to Related Parties		-84.098	-141.745
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.866.356	-16.028.057
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	86.781.231	265.429.211
Other Adjustments for Other Increase (Decrease) in Working Capital		6.792.766	-58.183.935
Decrease (Increase) in Other Assets Related with Operations	6	19.806.088	-80.183.192
Increase (Decrease) in Other Payables Related with Operations		-13.013.322	21.999.257
Cash Flows from (used in) Operations		**13.338.678**	**-699.608.597**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-114.734.833**	**-162.347.030**
Proceeds from sales of property, plant, equipment and intangible assets	10-11	3.011.167	222.803
Proceeds from sales of property, plant and equipment		3.011.167	222.803

Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-120.538.944	-260.751.524
Purchase of property, plant and equipment		-120.538.944	-260.751.524
Interest received		2.792.944	98.181.691
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**39.771.119**	**-61.703.314**
Proceeds from borrowings	21	155.232.777	199.329.066
Proceeds from Loans		155.232.777	199.329.066
Interest paid	21	-115.461.658	-261.032.380
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-61.625.036	-923.658.941
Net increase (decrease) in cash and cash equivalents		-61.625.036	-923.658.941
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**66.986.996**	**1.124.186.171**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**5.361.960**	**200.527.230**

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	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]								
						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		**135.000.000**	**356.756.339**	**1.303.709.020**	**-7.112.697**	**-251.267.996**		**32.940.217**	**862.873.582**	**256.057.665**			**2.688.956.130**
	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									256.057.665	-256.057.665			
	Total Comprehensive Income (Loss)					771.959	67.691.414				-375.652.867			-307.189.494
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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		**135.000.000**	**356.756.339**	**1.303.709.020**	**-6.340.738**	**-183.576.582**		**32.940.217**	**1.118.931.247**	**-375.652.867**	**2.381.766.636**		**2.381.766.636**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**135.000.000**	**356.756.339**	**1.303.709.665**	**-10.535.073**	**-416.982.037**		**42.419.060**	**1.109.452.970**	**454.683.278**			**2.974.504.202**
	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									454.683.278	-454.683.278			
	Total Comprehensive Income (Loss)					6.225.950	-12.357.093				166.643.040			160.511.897
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		465.000.000	356.235.211	-955.728.916									-134.493.705
	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		**600.000.000**	**712.991.550**	**347.980.749**	**-4.309.123**	**-429.339.130**		**42.419.060**	**1.564.136.248**	**166.643.040**	**3.000.522.394**		**3.000.522.394**