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KAMUYU AYDINLATMA PLATFORMU

HİDROPAR HAREKET KONTROL TEKNOLOJİLERİ MERKEZİ SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

KAMUYU AYDINLATMA PLATFORMU

Independet Audit Comment

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

HİDROPAR HAREKET KONTROL TEKNOLOJİLERİ

MERKEZİ SANAYİ VE TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

1. Giriş

Hidropar Hareket Kontrol Teknolojileri Merkezi Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır.) 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer konsolide kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı konsolide dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide özet finansal bilgilere ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Konsolide Finansal Bilgilerin, İşletmenin Yıllık Konsolide Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

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

Ankara, 26 Eylül 2024

NOTE OFFICE ULUSLARARASI BAĞIMSIZ DENETİM

DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK AŞ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

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	3	67.680.152	218.691.007
Trade Receivables	6	119.863.745	223.971.503
Trade Receivables Due From Related Parties		1.759.322	1.920.098
Trade Receivables Due From Unrelated Parties		118.104.423	222.051.405
Other Receivables	7	6.578.369	20.864.363
Other Receivables Due From Related Parties		0	122.321
Other Receivables Due From Unrelated Parties		6.578.369	20.742.042
Inventories	9	295.549.669	310.917.023
Prepayments	10	31.143.609	44.225.915
Prepayments to Related Parties		0	6.715.819
Prepayments to Unrelated Parties		31.143.609	37.510.096
Current Tax Assets	11	0	90.284
Other current assets	12	26.654.898	36.253.149
Other Current Assets Due From Related Parties		1.691.500	2.547.704
Other Current Assets Due From Unrelated Parties		24.963.398	33.705.445
SUB-TOTAL		**547.470.442**	**855.013.244**
Total current assets		**547.470.442**	**855.013.244**
NON-CURRENT ASSETS			
Financial Investments	4	5.405.000	5.405.000
Financial Assets Available-for-Sale		5.405.000	5.405.000
Other Receivables	7	122.456	150.600
Other Receivables Due From Unrelated Parties		122.456	150.600
Investments accounted for using equity method	15	3.602.163	3.788.666
Property, plant and equipment	13	282.024.807	284.672.153
Buildings		139.519.935	140.455.156
Machinery And Equipments		89.833.614	91.077.790
Vehicles		19.777.772	19.593.430
Fixtures and fittings		27.802.142	28.354.814
Leasehold Improvements		5.091.344	5.190.963
Bearer Plants		0	0
Right of Use Assets		20.046.199	27.600.393
Intangible assets and goodwill	14	261.001.249	209.967.314
Goodwill		8.055.867	8.055.867
Computer Softwares		23.006.554	23.424.148
Capitalized Development Costs		229.938.828	178.487.299
Prepayments	10	1.124.100	977.997
Prepayments to Unrelated Parties		1.124.100	977.997
Total non-current assets		**573.325.974**	**532.562.123**
Total assets		**1.120.796.416**	**1.387.575.367**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	71.676.625	43.921.970
Current Borrowings From Related Parties		71.676.625	43.921.970
Bank Loans		71.676.625	43.921.970
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings	5	89.449.240	190.799.141
Current Portion of Non-current Borrowings from Related Parties		89.449.240	190.799.141
Bank Loans		89.449.240	190.799.141
Other Financial Liabilities	5	6.223.655	10.057.344
Financial Guarantee Contracts		4.883.236	7.341.893
Other Miscellaneous Financial Liabilities		1.340.419	2.715.451
Trade Payables	6	111.010.934	206.897.352
Trade Payables to Related Parties		4.318.273	10.803.240
Trade Payables to Unrelated Parties		106.692.661	196.094.112
Employee Benefit Obligations	8	35.790.608	8.327.201
Other Payables	7	20.596.553	158.171.086
Other Payables to Related Parties		353.500	0

Other Payables to Unrelated Parties		20.243.053	158.171.086
Deferred Income Other Than Contract Liabilities	10	89.766.608	101.448.470
Deferred Income Other Than Contract Liabilities from Unrelated Parties		89.766.608	101.448.470
Current provisions	18-19	10.473.920	11.832.549
Current provisions for employee benefits		10.466.420	11.832.097
Other current provisions		7.500	452
Other Current Liabilities	12	2.490.094	7.329.371
Other Current Liabilities to Unrelated Parties		2.490.094	7.329.371
SUB-TOTAL		**437.478.237**	**738.784.484**
Total current liabilities		**437.478.237**	**738.784.484**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	81.806.199	23.799.600
Long Term Borrowings From Related Parties		81.806.199	23.799.600
Bank Loans		81.806.199	23.799.600
Other Financial Liabilities	5	17.147.342	21.096.669
Financial Guarantee Contracts		17.147.342	21.096.669
Deferred Income Other Than Contract Liabilities		3.820.798	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		3.820.798	0
Non-current provisions	18	7.536.835	13.829.365
Non-current provisions for employee benefits		7.536.835	13.829.365
Deferred Tax Liabilities	17	41.825.967	21.719.959
Total non-current liabilities		**152.137.141**	**80.445.593**
Total liabilities		**589.615.378**	**819.230.077**
EQUITY			
Equity attributable to owners of parent		511.273.883	552.715.416
Issued capital	16	105.000.000	35.000.000
Inflation Adjustments on Capital		153.639.405	147.755.986
Share Premium (Discount)		137.905.611	213.789.030
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		4.199.853	-3.738.642
Gains (Losses) on Revaluation and Remeasurement		4.199.853	-3.738.642
Gains (Losses) on Remeasurements of Defined Benefit Plans		4.199.853	-3.738.642
Restricted Reserves Appropriated From Profits		16.492.221	16.360.851
Legal Reserves		16.492.221	16.360.851
Prior Years' Profits or Losses		143.416.821	177.008.857
Current Period Net Profit Or Loss		-49.380.028	-33.460.666
Non-controlling interests		19.907.155	15.629.874
Total equity		**531.181.038**	**568.345.290**
Total Liabilities and Equity		**1.120.796.416**	**1.387.575.367**

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	20	224.775.217	211.091.923		
Cost of sales	20	-134.350.534	-116.545.011		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		90.424.683	94.546.912		
GROSS PROFIT (LOSS)		90.424.683	94.546.912		
General Administrative Expenses	22	-60.868.637	-63.887.723		
Marketing Expenses	22	-24.769.362	-22.008.071		
Research and development expense	22	-10.972.847	-9.594.471		
Other Income from Operating Activities	23	76.435.783	37.905.228		
Other Expenses from Operating Activities	23	-43.603.804	-52.071.003		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		26.645.816	-15.109.128		
Investment Activity Income	25	370.062	1.413.178		
Investment Activity Expenses	25	-2.180.000	0		
Share of Profit (Loss) from Investments Accounted for Using Equity Method	15	564.781	-939.534		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		25.400.659	-14.635.484		
Finance income	24	11.560.086	23.303.500		
Finance costs	24	-68.237.781	-25.843.863		
Gains (losses) on net monetary position		10.447.968	-9.548.958		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-20.829.068	-26.724.805		
Tax (Expense) Income, Continuing Operations		-24.273.679	-21.592.695		
Current Period Tax (Expense) Income	17	-44.517	-1.743.163		
Deferred Tax (Expense) Income	17	-24.229.162	-19.849.532		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-45.102.747	-48.317.500		
PROFIT (LOSS)		-45.102.747	-48.317.500		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		4.277.281	3.356.753		
Owners of Parent		-49.380.028	-51.674.253		
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	16	7.197.131	3.263.971		
Gains (Losses) on Remeasurements of Defined Benefit Plans		9.596.176	4.079.964		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.399.045	-815.993		
Taxes Relating to Remeasurements of Defined Benefit Plans		-2.399.045	-815.993		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**7.197.131**	**3.263.971**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-37.905.616**	**-45.053.529**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		836.919	337.949		
Owners of Parent		-38.742.535	-45.391.478		

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		**-35.372.549**	**20.311.563**
Profit (Loss)		-45.102.747	-48.317.500
Adjustments to Reconcile Profit (Loss)		**94.975.250**	**72.804.036**
Adjustments for depreciation and amortisation expense	12	30.821.374	29.658.099
Adjustments for provisions	17	4.540.922	9.727.125
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.627.534	9.244.508
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		7.138	0
Adjustments for (Reversal of) General Provisions		-93.750	482.617
Adjustments for Interest (Income) Expenses		-8.808.046	616.415
Adjustments for Interest Income		-13.577.367	-1.836.788
Adjustments for interest expense		4.769.321	2.453.203
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-564.781	1.571.734
Adjustments for undistributed profits of associates		-564.781	1.571.734
Adjustments for Tax (Income) Expenses		24.413.027	20.595.214
Adjustments Related to Gain and Losses on Net Monetary Position		44.572.754	10.635.449
Changes in Working Capital		**-84.542.861**	**4.928.363**
Adjustments for decrease (increase) in trade accounts receivable	6	73.272.079	20.911.135
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	10.060.084	17.396.988
Adjustments for decrease (increase) in inventories	9	-46.286.794	-168.060.793
Decrease (Increase) in Prepaid Expenses	10	3.972.368	-13.273.774
Adjustments for increase (decrease) in trade accounts payable	5	-59.628.459	26.940.663
Increase (decrease) in Payables due to Finance Sector Operations	20	-978.049	-1.484.962
Increase (Decrease) in Employee Benefit Liabilities	8	29.114.672	9.898.963
Adjustments for increase (decrease) in other operating payables	19	-106.209.562	9.593.710
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	12.255.940	104.451.391
Other Adjustments for Other Increase (Decrease) in Working Capital		-115.140	-1.444.958
Cash Flows from (used in) Operations		**-34.670.358**	**29.414.899**
Income taxes refund (paid)		-702.191	-9.103.336
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-50.081.954**	**-70.600.003**
Proceeds from sales of property, plant, equipment and intangible assets		3.754.930	2.560.472
Proceeds from sales of intangible assets		3.754.930	2.560.472
Purchase of Property, Plant, Equipment and Intangible Assets		-53.836.884	-73.160.475
Purchase of intangible assets		-53.836.884	-73.160.475
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-22.190.416**	**56.361.615**
Proceeds from borrowings		121.617.809	138.028.546
Repayments of borrowings		-83.580.208	-57.657.520
Dividends Paid		0	-6.606.491
Interest paid		-63.908.401	-21.067.700
Interest Received		3.680.384	3.664.780
Income taxes refund (paid)		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-107.644.919	6.073.175
Net increase (decrease) in cash and cash equivalents		-107.644.919	6.073.175
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**218.691.007**	**151.397.131**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-43.365.936	-24.994.825
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**67.680.152**	**132.475.481**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period		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			
						Increases (Decreases) on Revaluation of Right-of-use Assets	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		**35.000.000**	**147.755.984**	**213.789.031**		**-3.097.603**			**15.072.442**	**249.697.121**	**-64.793.366**	**593.423.609**	**9.565.711**	**602.989.320**
	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	16								1.340.963	-66.134.329	64.793.366			
	Total Comprehensive Income (Loss)														
	Profit (loss)	16										-51.674.253	-51.674.253	3.356.753	-48.317.500
	Other Comprehensive Income (Loss)	16					3.775.369						3.775.369		3.775.369
	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	16									-7.193.306		-7.193.306		-7.193.306
	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		**35.000.000**	**147.755.984**	**213.789.031**	**677.766**				**16.413.405**	**176.369.486**	**-51.674.253**	**538.331.419**	**12.922.464**	**551.253.883**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**35.000.000**	**147.755.986**	**213.789.030**	**-3.738.642**				**16.360.851**	**177.008.857**	**-33.460.666**	**552.715.416**	**15.629.874**	**568.345.290**
	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	16								131.370	-33.592.036	33.460.666			
	Total Comprehensive Income (Loss)														
	Profit (loss)	16										-49.380.028	-49.380.028	4.277.281	-45.102.747
	Other Comprehensive Income (Loss)	16					7.938.495						7.938.495		7.938.495
	Issue of equity	16	70.000.000	5.883.419	-75.883.419										
	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		**105.000.000**	**153.639.405**	**137.905.611**		**4.199.853**			**16.492.221**	**143.416.821**	**-49.380.028**	**511.273.883**	**19.907.155**	**531.181.038**