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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	55.187	24.692
Trade Receivables		12.326.882	8.918.668
Trade Receivables Due From Unrelated Parties	5	12.326.882	8.918.668
Inventories		1.219	
Prepayments		39.844	
Prepayments to Unrelated Parties	7	39.844	
Other current assets		572.860	338.309
Other Current Assets Due From Unrelated Parties	13	572.860	338.309
SUB-TOTAL		**12.995.992**	**9.281.669**
Total current assets		**12.995.992**	**9.281.669**
NON-CURRENT ASSETS			
Investment property	10	293.832.115	163.032.000
Property, plant and equipment	8	46.054	56.728
Fixtures and fittings		46.054	56.728
Intangible assets and goodwill	9		9.627
Other Rights			9.627
Deferred Tax Asset	20		2.912.882
Other Non-current Assets	13	39.455	39.455
Other Non-Current Assets Due From Unrelated Parties		39.455	39.455
Total non-current assets		**293.917.624**	**166.050.692**
Total assets		**306.913.616**	**175.332.361**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		339.267	217.908
Trade Payables to Unrelated Parties	5	339.267	217.908
Employee Benefit Obligations	11	713.201	804.261
Other Payables		27.617.383	29.108.816
Other Payables to Related Parties	3,6	23.723.004	25.202.955
Other Payables to Unrelated Parties	6	3.894.379	3.905.861
Deferred Income Other Than Contract Liabilities			93.847
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7		93.847
Current provisions		1.316.250	932.971
Current provisions for employee benefits	12	313.346	244.356
Other current provisions	12	1.002.904	688.615
SUB-TOTAL		**29.986.101**	**31.157.803**
Total current liabilities		**29.986.101**	**31.157.803**
NON-CURRENT LIABILITIES			
Non-current provisions		898.557	637.820
Non-current provisions for employee benefits	12	898.557	637.820
Deferred Tax Liabilities	20	5.817.793	
Total non-current liabilities		**6.716.350**	**637.820**
Total liabilities		**36.702.451**	**31.795.623**
EQUITY			
Equity attributable to owners of parent		270.211.165	143.536.738
Issued capital	14	9.284.470	9.284.470
Inflation Adjustments on Capital	14	126.753.059	126.753.059
Share Premium (Discount)	14	161.522.321	161.522.321
Restricted Reserves Appropriated From Profits	14	19.121.254	19.121.254
Legal Reserves		5.122.427	5.122.427
Other Restricted Profit Reserves		13.998.827	13.998.827
Prior Years' Profits or Losses		-173.144.366	-143.799.632
Current Period Net Profit Or Loss		126.674.427	-29.344.734
Total equity		**270.211.165**	**143.536.738**
Total Liabilities and Equity		**306.913.616**	**175.332.361**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	221.331.468	253.267.555	88.649.806	79.082.538
Cost of sales	15	-215.316.347	-246.943.887	-86.187.138	-77.365.237
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.015.121	6.323.668	2.462.668	1.717.301
GROSS PROFIT (LOSS)		6.015.121	6.323.668	2.462.668	1.717.301
General Administrative Expenses	16	-6.586.435	-7.977.020	-2.279.873	-686.747
Marketing Expenses	16		-2.348.580		
Other Income from Operating Activities	17	119.889	11.915.314	47.822	10.789.167
Other Expenses from Operating Activities	17	-536.148	-8.384.747		-6.703.457
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-987.573	-471.365	230.617	5.116.264
Investment Activity Income	19	143.921.770	64.004.822	143.921.770	64.004.822
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		142.934.197	63.533.457	144.152.387	69.121.086
Finance income	18	204.394	864.050	95.910	222.991
Finance costs	18	-3.943	-10.533.079	-315	-835.944
Gains (losses) on net monetary position		-8.498.395	-13.518.937	783.578	10.131.840
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		134.636.253	40.345.491	145.031.560	78.639.973
Tax (Expense) Income, Continuing Operations		-7.961.826	-22.165.931	-7.514.209	-12.052.712
Current Period Tax (Expense) Income			-4.904.910		-4.904.910
Deferred Tax (Expense) Income	20	-7.961.826	-17.261.021	-7.514.209	-7.147.802
PROFIT (LOSS) FROM CONTINUING OPERATIONS		126.674.427	18.179.560	137.517.351	66.587.261
PROFIT (LOSS)		126.674.427	18.179.560	137.517.351	66.587.261
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		126.674.427	18.179.560	137.517.351	66.587.261
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)	21	13,64000000	1,96000000	14,81000000	7,17000000
Toplam Kapsamlı Gelirden Pay Başına Kazanç (Zarar)		13,64000000	1,96000000	14,81000000	7,17000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**126.674.427**	**18.179.560**	**137.517.351**	**66.587.261**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		126.674.427	18.179.560	137.517.351	66.587.261

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**246.551.735**	**26.102.068**
Profit (Loss)		126.674.427	18.179.560
Profit (Loss) from Continuing Operations		126.674.427	18.179.560
Adjustments to Reconcile Profit (Loss)		**122.071.171**	**-34.834.682**
Adjustments for depreciation and amortisation expense	8,9	20.301	24.277
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.048.156	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-1.048.156	
Adjustments for provisions		260.737	-944.589
Adjustments for (Reversal of) Provisions Related with Employee Benefits		260.737	679.442
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			-1.624.031
Adjustments for fair value losses (gains)		130.800.115	-16.653.349
Adjustments for Fair Value Losses (Gains) of Investment Property		130.800.115	-16.653.349
Adjustments for Tax (Income) Expenses		-7.961.826	-17.261.021
Changes in Working Capital		**-2.193.863**	**42.757.190**
Adjustments for decrease (increase) in trade accounts receivable	5	-3.408.214	7.488.649
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-3.408.214	7.488.649
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	2.717.786	20.958.139
Decrease (Increase) in Other Related Party Receivables Related with Operations			20.527.264
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		2.717.786	430.875
Adjustments for decrease (increase) in inventories		-1.219	-107.955
Decrease (Increase) in Prepaid Expenses	7	-41.082	
Adjustments for increase (decrease) in trade accounts payable	5	121.359	-243.364
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		121.359	-243.364
Increase (Decrease) in Employee Benefit Liabilities	13	-91.060	
Adjustments for increase (decrease) in other operating payables	6	-1.491.433	14.661.721
Increase (Decrease) in Other Operating Payables to Related Parties		-1.479.951	180.374
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-11.482	14.481.347
Cash Flows from (used in) Operations		**246.551.735**	**26.102.068**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**8.807**	**6.682.974**
Proceeds from sales of property, plant, equipment and intangible assets	9,10	8.807	6.682.974
Proceeds from sales of property, plant and equipment		8.807	6.682.974
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**-37.949.579**
Repayments of borrowings		0	-37.949.579
Loan Repayments		0	-37.949.579
INFLATION EFFECT		-246.530.047	3.203.680
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		30.495	-1.960.857
Net increase (decrease) in cash and cash equivalents		30.495	-1.960.857
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**24.692**	**1.990.624**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**55.187**	**29.767**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Previous Period 01.01.2023 - 30.09.2023

	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]	Other reserves [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 Property, Plant and Equipment										
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**9.284.470**	**126.753.059**	**161.522.321**	**48.933.859**	**48.933.859**			**5.122.427**	**13.998.827**	**-259.547.093**	**66.812.788**	**172.880.658**		**172.880.658**
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					-23.133.093	-23.133.093					89.945.881	-66.812.788			
Total Comprehensive Income (Loss)												18.179.560	18.179.560		18.179.560
Profit (loss)												18.179.560	18.179.560		18.179.560
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		**9.284.470**	**126.753.059**	**161.522.321**	**25.800.766**	**25.800.766**			**5.122.427**	**13.998.827**	**-169.601.212**	**18.179.560**	**191.060.218**		**191.060.218**

Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**9.284.470**	**126.753.059**	**161.522.321**					**5.122.427**	**13.998.827**	**-143.799.632**	**-29.344.734**	**143.536.738**		**143.536.738**
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											-29.344.734	29.344.734			
Total Comprehensive Income (Loss)												126.674.427	126.674.427		126.674.427
Profit (loss)												126.674.427	126.674.427		126.674.427
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															

Current Period 01.01.2024 - 30.09.2024																
	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		**9.284.470**	**126.753.059**	**161.522.321**					**5.122.427**	**13.998.827**	**-173.144.366**	**126.674.427**	**270.211.165**		**270.211.165**