



KAMUYU AYDINLATMA PLATFORMU

BAHADIR KİMYA SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	44.689.639	65.600.511
Financial Investments	4	332.476.573	437.098.330
Trade Receivables	6	253.709.616	297.036.906
Trade Receivables Due From Related Parties	26	1.108.342	2.737.084
Trade Receivables Due From Unrelated Parties	6	252.601.274	294.299.822
Other Receivables	7	34.129.394	1.080.650
Other Receivables Due From Related Parties	26	32.991.019	0
Other Receivables Due From Unrelated Parties	7	1.138.375	1.080.650
Inventories	8	107.488.206	78.339.197
Prepayments	9	20.450.628	1.590.443
Other current assets	14	2.783.074	218.297
SUB-TOTAL		795.727.130	880.964.334
Total current assets		795.727.130	880.964.334
NON-CURRENT ASSETS			
Investments accounted for using equity method	13	71.066.967	0
Investment property	12	34.525.956	34.525.956
Property, plant and equipment	10	509.523.005	511.665.237
Intangible assets and goodwill	11	26.574.203	26.933.150
Prepayments	9	0	11.278.288
Total non-current assets		641.690.131	584.402.631
Total assets		1.437.417.261	1.465.366.965
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	0	0
Current Portion of Non-current Borrowings	6	1.576.625	3.976.295
Other Financial Liabilities		5.877.492	7.224.213
Other Miscellaneous Financial Liabilities	6	5.877.492	7.224.213
Trade Payables	7	86.027.142	69.245.327
Trade Payables to Related Parties	26	32.543	41.591
Trade Payables to Unrelated Parties	7	85.994.599	69.203.736
Employee Benefit Obligations	15	1.437.591	803.302
Deferred Income Other Than Contract Liabilities	9	10.637.892	16.436.604
Current tax liabilities, current	17	6.935.683	9.292.639
Current provisions	16	775.574	717.895
Other Current Liabilities	14	8.766.405	9.029.103
SUB-TOTAL		122.034.404	116.725.378
Total current liabilities		122.034.404	116.725.378
NON-CURRENT LIABILITIES			
Non-current provisions	16	6.704.478	5.710.717
Deferred Tax Liabilities	17	74.821.307	65.554.093
Total non-current liabilities		81.525.785	71.264.810
Total liabilities		203.560.189	187.990.188
EQUITY			
Equity attributable to owners of parent		1.233.857.072	1.277.376.777
Issued capital	19	55.000.000	55.000.000
Inflation Adjustments on Capital	19	167.634.276	167.634.276
Treasury Shares (-)	19	-419.600	0
Share Premium (Discount)	19	575.291.615	575.291.615
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	236.301.676	236.697.136
Restricted Reserves Appropriated From Profits	19	12.850.976	12.431.376
Prior Years' Profits or Losses	19	229.902.774	219.818.389
Current Period Net Profit Or Loss		-42.704.645	10.503.985
Total equity		1.233.857.072	1.277.376.777
Total Liabilities and Equity		1.437.417.261	1.465.366.965

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	171.835.044	128.869.925
Cost of sales	20	-153.504.067	-97.678.600
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.330.977	31.191.325
GROSS PROFIT (LOSS)		18.330.977	31.191.325
General Administrative Expenses	21	-7.539.686	-4.525.788
Marketing Expenses	21	-3.251.033	-2.843.435
Other Income from Operating Activities	22	13.245.947	6.297.225
Other Expenses from Operating Activities	22	-2.385.495	-735.459
PROFIT (LOSS) FROM OPERATING ACTIVITIES		18.400.710	29.383.868
Investment Activity Income	23	37.554.685	230.750
Investment Activity Expenses	23	-7.847.788	-785.421
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	6	173.238	-62.817
Share of Profit (Loss) from Investments Accounted for Using Equity Method	13	1.066.967	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		49.347.812	28.766.380
Finance income	24	19.518	0
Finance costs	24	-1.139.643	-8.489.255
Gains (losses) on net monetary position	25	-65.194.466	24.271.852
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-16.966.779	44.548.977
Tax (Expense) Income, Continuing Operations		-25.737.866	-23.533.839
Current Period Tax (Expense) Income	17	-10.330.637	-2.568.161
Deferred Tax (Expense) Income	17	-15.407.229	-20.965.678
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-42.704.645	21.015.138
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		-42.704.645	21.015.138
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-42.704.645	21.015.138
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	19	-395.460	-41.102.643
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	-48.015.983
Gains (Losses) on Remeasurements of Defined Benefit Plans		-494.325	-1.083.646
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		98.865	7.996.986
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	7.780.256
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets		98.865	216.730
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-395.460	-41.102.643
TOTAL COMPREHENSIVE INCOME (LOSS)		-43.100.105	-20.087.505
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-43.100.105	-20.087.505

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-350.854.643	19.663.688
Profit (Loss)		-42.704.645	21.015.138
Profit (Loss) from Continuing Operations		-42.704.645	21.015.138
Adjustments to Reconcile Profit (Loss)		-392.055.086	-15.644.311
Adjustments for depreciation and amortisation expense	20-21	4.464.000	5.501.673
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-464.190	-329.903
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-464.190	-329.903
Adjustments for provisions		2.212.900	790.696
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	1.051.440	1.871.550
Adjustments for (Reversal of) General Provisions	16	1.161.460	-1.080.854
Adjustments for Tax (Income) Expenses	17	25.737.866	23.533.839
Adjustments Related to Gain and Losses on Net Monetary Position		-424.005.662	-45.140.616
Changes in Working Capital		88.947.314	17.735.529
Decrease (Increase) in Financial Investments	8	104.621.757	0
Adjustments for decrease (increase) in trade accounts receivable		42.650.020	49.142.140
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	1.628.742	327.283
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	41.021.278	48.814.857
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-33.068.744	-208.316
Decrease (Increase) in Other Related Party Receivables Related with Operations	7	-32.991.019	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-77.725	-208.316
Adjustments for decrease (increase) in inventories	8	-29.149.009	-16.025.554
Decrease (Increase) in Prepaid Expenses	9	-7.581.897	-9.737.931
Adjustments for increase (decrease) in trade accounts payable		16.781.815	-4.213.908
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	-9.048	36.648
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	16.790.863	-4.250.556
Increase (Decrease) in Employee Benefit Liabilities	15	634.289	934.177
Adjustments for increase (decrease) in other operating payables		-1.006	122.930
Increase (Decrease) in Other Operating Payables to Related Parties		0	122.930
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-1.006	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-5.798.712	-2.143.568
Other Adjustments for Other Increase (Decrease) in Working Capital		-141.199	-134.441
Decrease (Increase) in Other Assets Related with Operations	7	-141.199	-131.466
Increase (Decrease) in Other Payables Related with Operations		0	-2.975
Cash Flows from (used in) Operations		-345.812.417	23.106.356
Income taxes refund (paid)	17	-5.042.226	-3.442.668
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-43.748.675	-10.957.538
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	13	-71.066.967	0
Proceeds from sales of property, plant, equipment and intangible assets		1.041.667	46.034
Proceeds from sales of property, plant and equipment	10	1.041.667	46.034
Purchase of Property, Plant, Equipment and Intangible Assets		-4.659.158	-11.003.572
Purchase of intangible assets	11	-4.659.158	-11.003.572
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	4	30.935.783	

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-5.305.634	-60.191.101
Payments to Acquire Entity's Shares or Other Equity Instruments		-419.600	
Payments to Acquire Entity's Shares	19	-419.600	
Proceeds from borrowings		14.814.866	36.484.477
Proceeds from Loans	5	14.814.866	36.484.477
Repayments of borrowings		-18.561.257	-88.648.202
Loan Repayments	5	-18.561.257	-88.648.202
Interest paid	23	-1.139.643	-8.027.376
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-399.908.952	-51.484.951
Effect of exchange rate changes on cash and cash equivalents		-1.096.116	-739.875
Net increase (decrease) in cash and cash equivalents		-401.005.068	-52.224.826
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		398.864.770	55.998.724
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		46.829.937	7.331.107
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		44.689.639	11.105.005

Previous Period 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)																											
	Statement of changes in equity (line items)																											
	Equity at beginning of period		45.000.000		165.590.736		0		0		2.387.840.999		-1.105.647	237.678.452				12.431.376		127.908.243		91.910.146		680.518.953		680.518.953		
	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			0		0		0		0		0		0	0				0		91.910.146		-91.910.146				0	
	Total Comprehensive Income (Loss)									-40.235.727		-866.916		-41.102.643										21.015.138		-20.087.505		20.087.505
	Profit (loss)																							21.015.138		21.015.138		21.015.138
	Other Comprehensive Income (Loss)									-40.235.727		-866.916		-41.102.643											-41.102.643		-41.102.643	
	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		45.000.000		165.590.736		0		0		198.548.372		-1.972.563	196.575.809					12.433.176		219.818.389		21.015.138		660.431.448		660.431.448		
Statement of changes in equity (abstract)																												
Statement of changes in equity (line items)																												
Equity at beginning of period		55.000.000		167.694.276			575.291.615		238.784.099		-2.086.963	236.697.136					12.431.376		219.818.389		10.503.985		1.277.376.777		1.277.376.777			
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																					10.503.985		-10.503.985			0		
Total Comprehensive Income (Loss)												-395.460	-395.460										-42.704.645	43.100.105		43.100.105		
Profit (loss)																							-42.704.645	-42.704.645		-42.704.645		
Other Comprehensive Income (Loss)												-395.460	-395.460											-395.460		-395.460		
Issue of equity																												
Capital Decrease																												
Capital Advance																												
Effect of Merger or Liquidation or Division																												
Effects of Business Combinations Under Common Control																												
Advance Dividend Payments																												

Current Period 01.01.2025 - 31.03.2025																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				-419.600						419.600	-419.600		-419.600		-419.600
	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				-419.600						419.600	-419.600		-419.600		-419.600
	Equity at end of period		55.000.000	167.634.276	-419.600	575.291.615	238.794.099	-2.482.423	236.301.676		12.850.976	229.902.774	-42.704.645	1.233.857.072		1.233.857.072