



KAMUYU AYDINLATMA PLATFORMU

PETKİM PETROKİMYA HOLDİNG A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Petkim Petrokimya Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Petkim Petrokimya Holding Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2025 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara 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 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 finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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.

Sonu

Sınırlı denetimimize gre iliřikteki ara dnem zet konsolide finansal tabloların, tm nemli ynleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi ekmemiřtir.

Gney Bağımsız Denetim ve Serbest Muhasebeci Mali Mřavirlik Anonim řirketi

A member firm of Ernst & Young Global Limited

Cem Uarlar, SMMM

Sorumlu Deneti

7 Ağıustos 2025

İstanbul, Trkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	6.340.683	9.530.954
Financial Investments	5	542.336	558.441
Trade Receivables		11.649.859	9.771.023
Trade Receivables Due From Related Parties	20	1.054.482	1.904.422
Trade Receivables Due From Unrelated Parties	7	10.595.377	7.866.601
Other Receivables		966.298	41.179
Other Receivables Due From Related Parties	20	955.027	478
Other Receivables Due From Unrelated Parties		11.271	40.701
Derivative Financial Assets	24	808	94.540
Inventories	6	9.665.859	8.675.274
Prepayments		2.737.818	1.553.933
Prepayments to Related Parties	20	1.787.353	841.333
Prepayments to Unrelated Parties	11	950.465	712.600
Current Tax Assets	14	34.194	125.120
Other current assets		1.663.450	1.305.806
Other Current Assets Due From Unrelated Parties	11	1.663.450	1.305.806
SUB-TOTAL		33.601.305	31.656.270
Total current assets		33.601.305	31.656.270
NON-CURRENT ASSETS			
Financial Investments	5	111.431	111.431
Other Receivables		0	0
Investments accounted for using equity method	25	33.825.731	35.207.106
Investment property	21	28.462.986	28.423.496
Property, plant and equipment	9	42.735.989	46.736.974
Right of Use Assets		893.759	1.379.175
Intangible assets and goodwill		601.792	615.055
Prepayments		538.889	501.939
Prepayments to Related Parties	20	19.792	29.610
Prepayments to Unrelated Parties	11	519.097	472.329
Deferred Tax Asset	14	0	534.957
Other Non-current Assets		173.314	154.196
Other Non-Current Assets Due From Unrelated Parties		173.314	154.196
Total non-current assets		107.343.891	113.664.329
Total assets		140.945.196	145.320.599
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		23.947.450	21.491.786
Current Borrowings From Related Parties		92.254	90.162
Lease Liabilities	20	92.254	90.162
Current Borrowings From Unrelated Parties		23.855.196	21.401.624
Bank Loans	8	19.089.560	15.709.084
Lease Liabilities	8	66.667	93.074
Other short-term borrowings	8	4.698.969	5.599.466
Current Portion of Non-current Borrowings		6.495.719	7.530.297
Current Portion of Non-current Borrowings from Unrelated Parties		6.495.719	7.530.297
Bank Loans	8	6.495.719	7.530.297
Trade Payables		20.342.579	15.735.241
Trade Payables to Related Parties	20	17.760.822	13.317.228
Trade Payables to Unrelated Parties	7	2.581.757	2.418.013
Employee Benefit Obligations	12	146.699	133.507
Other Payables		17.250	29.522
Other Payables to Unrelated Parties		17.250	29.522
Derivative Financial Liabilities	24	33.048	25.659
Deferred Income Other Than Contract Liabilities		2.126.689	1.590.944
Deferred Income Other Than Contract Liabilities From Related Parties	20	159.887	66.687

Deferred Income Other Than Contract Liabilities from Unrelated Parties	10		1.966.802	1.524.257
Current provisions			158.173	625.771
Current provisions for employee benefits	12		155.577	622.742
Other current provisions	23		2.596	3.029
Other Current Liabilities			225.242	265.225
Other Current Liabilities to Unrelated Parties			225.242	265.225
SUB-TOTAL			53.492.849	47.427.952
Total current liabilities			53.492.849	47.427.952
NON-CURRENT LIABILITIES				
Long Term Borrowings			16.912.080	22.747.484
Long Term Borrowings From Related Parties			183.719	227.234
Lease Liabilities	20		183.719	227.234
Long Term Borrowings From Unrelated Parties			16.728.361	22.520.250
Bank Loans	8		16.541.799	22.153.287
Lease Liabilities	8		186.562	366.963
Deferred Income Other Than Contract Liabilities			4.230	1.038.912
Deferred Income Other Than Contract Liabilities From Related Parties	20		4.230	1.038.912
Non-current provisions			1.616.625	1.456.901
Non-current provisions for employee benefits	12		1.616.625	1.456.901
Deferred Tax Liabilities	14		4.173.953	4.600.749
Total non-current liabilities			22.706.888	29.844.046
Total liabilities			76.199.737	77.271.998
EQUITY				
Equity attributable to owners of parent			64.745.459	68.101.095
Issued capital	13		2.534.400	2.534.400
Inflation Adjustments on Capital	13		48.711.544	48.711.544
Share Premium (Discount)			839.503	843.443
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			-1.840.267	-1.900.532
Gains (Losses) on Revaluation and Remeasurement			-815.824	-873.772
Gains (Losses) on Remeasurements of Defined Benefit Plans			-815.824	-873.772
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			-1.024.443	-1.026.760
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			-11.690.946	-11.591.969
Exchange Differences on Translation			0	-2.358.241
Gains (Losses) on Hedge			-3.554.560	-2.320.557
Gains (Losses) on Cash Flow Hedges			-3.554.560	-2.320.557
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss			-8.136.386	-6.913.171
Restricted Reserves Appropriated From Profits			4.544.504	4.544.504
Prior Years' Profits or Losses			24.959.705	32.361.110
Current Period Net Profit Or Loss			-3.312.984	-7.401.405
Non-controlling interests			0	-52.494
Total equity			64.745.459	68.048.601
Total Liabilities and Equity			140.945.196	145.320.599

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	38.631.691	49.520.056	19.899.420	25.264.572
Cost of sales	15	-40.122.233	-48.903.776	-20.342.053	-24.482.125
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-1.490.542	616.280	-442.633	782.447
GROSS PROFIT (LOSS)		-1.490.542	616.280	-442.633	782.447
General Administrative Expenses	16	-2.154.810	-2.229.344	-1.214.817	-1.082.040
Marketing Expenses		-747.472	-847.665	-384.967	-448.063
Other Income from Operating Activities	17	1.061.460	1.375.541	706.733	391.974
Other Expenses from Operating Activities	17	-1.929.549	-1.222.363	-1.136.359	-321.709
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-5.260.913	-2.307.551	-2.472.043	-677.391
Investment Activity Income	19	269.489	355.665	168.693	186.977
Investment Activity Expenses	19	-7.149	-2.570.820	-6.604	-2.570.679
Share of Profit (Loss) from Investments Accounted for Using Equity Method	25	-155.873	2.337.852	11.412	1.360.044
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-5.154.446	-2.184.854	-2.298.542	-1.701.049
Finance income	18	986.079	1.436.408	416.875	581.187
Finance costs	18	-6.530.153	-6.469.437	-3.081.791	-2.359.318
Gains (losses) on net monetary position	26	7.341.881	8.479.805	3.813.672	3.055.466
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.356.639	1.261.922	-1.149.786	-423.714
Tax (Expense) Income, Continuing Operations		20.609	2.364.188	569.581	2.829.331
Deferred Tax (Expense) Income	14	20.609	2.364.188	569.581	2.829.331
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.336.030	3.626.110	-580.205	2.405.617
PROFIT (LOSS)		-3.336.030	3.626.110	-580.205	2.405.617
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-23.046	65.948	1.673	119.900
Owners of Parent		-3.312.984	3.560.162	-581.878	2.285.717
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
- Sürdürülen Faaliyetlerden 1 Kr Nominal Değerli 1 Adet Pay Başına Kazanç (Kayıp)	22	-1,30720000	1,40470000	-0,22950000	0,90180000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		60.264	-693.591	101.259	113.228
Gains (Losses) on Remeasurements of Defined Benefit Plans		75.256	-873.768	131.505	175.754
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		2.317	-20.789	0	-22.102
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		2.317	-20.789	0	-22.102
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-17.309	200.966	-30.246	-40.424
Taxes Relating to Remeasurements of Defined Benefit Plans		-17.309	200.966	-30.246	-40.424
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.432.179	-6.215.852	-586.041	-3.318.320
Exchange Differences on Translation of Foreign Operations		27.405	-903.639	-14.296	-389.486
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-1.606.930	-1.503.669	-626.875	-352.557
Gains (Losses) on Cash Flow Hedges		-1.606.930	-1.503.669	-626.875	-352.557
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		-1.223.215	-4.154.064	-88.994	-2.657.614

Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		7.164.319	3.837.170	2.042.779	3.875.905
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		-8.387.534	-7.991.234	-2.131.773	-6.533.519
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		370.561	345.520	144.124	81.337
Taxes Relating to Cash Flow Hedges		370.561	345.520	144.124	81.337
OTHER COMPREHENSIVE INCOME (LOSS)		-2.371.915	-6.909.443	-484.782	-3.205.092
TOTAL COMPREHENSIVE INCOME (LOSS)		-5.707.945	-3.283.333	-1.064.987	-799.475
Total Comprehensive Income Attributable to					
Non-controlling Interests		-34.036	103.033	-1.966	125.388
Owners of Parent		-5.673.909	-3.386.366	-1.063.021	-924.863

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-3.336.030	3.626.110
Profit (Loss) from Continuing Operations		-3.336.030	3.626.110
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		2.837.064	3.241.454
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-28.980	-62.424
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-28.980	-62.424
Adjustments for provisions		541.006	992.172
Adjustments for (Reversal of) Provisions Related with Employee Benefits		541.006	992.172
Adjustments for Interest (Income) Expenses		2.877.588	2.135.792
Adjustments for Interest Income	18	-231.274	-358.394
Adjustments for interest expense	18	3.108.862	2.494.186
Adjustments for Income Arised from Government Grants		-2.599	-1.435
Adjustments for unrealised foreign exchange losses (gains)		1.282.105	1.564.063
Adjustments for fair value losses (gains)		-118.219	2.389.759
Adjustments for Fair Value Losses (Gains) of Investment Property	21	-39.490	2.570.538
Adjustments for Fair Value Losses (Gains) of Financial Assets	19	-78.729	-180.779
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	25	155.873	-2.337.852
Adjustments for Tax (Income) Expenses	14	-20.609	-2.364.188
Adjustments for losses (gains) on disposal of non-current assets		-18.625	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-18.625	0
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations	2,3	5.973	0
Adjustments Related to Gain and Losses on Net Monetary Position		-6.333.326	-9.013.061
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-1.878.836	4.581
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-925.120	148.478
Decrease (Increase) in Derivative Financial Assets		101.121	253.087
Adjustments for decrease (increase) in inventories		-853.008	480.851
Decrease (Increase) in Prepaid Expenses		-1.106.229	-49.459
Adjustments for increase (decrease) in trade accounts payable		4.609.939	-744.568
Increase (Decrease) in Employee Benefit Liabilities		18.609	-484.348
Adjustments for increase (decrease) in other operating payables		-12.272	-13.790
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-498.938	-224.004
Other Adjustments for Other Increase (Decrease) in Working Capital		-416.740	743.538
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-490.916	-1.184.207
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Inflows from Losing Control of Subsidiaries or Other Businesses	2,3	1.188.573	0
Proceeds from sales of property, plant, equipment and intangible assets		26.971	0
Purchase of Property, Plant, Equipment and Intangible Assets	9	-2.331.754	-2.079.569
Cash advances and loans made to other parties		-114.606	42.466
Other inflows (outflows) of cash		2.360	-67.550
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		28.725.586	28.901.663
Proceeds from Loans	8	25.059.101	24.909.771
Proceeds from Other Financial Borrowings	8	3.666.485	3.991.892

Repayments of borrowings			-23.814.966	-22.028.856
Loan Repayments	8		-19.526.912	-11.229.156
Cash Outflows from Other Financial Liabilities	8		-4.288.054	-10.799.700
Payments of Lease Liabilities			-69.368	-102.470
Interest paid			-3.058.694	-2.453.464
Interest Received			231.272	358.394
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-2.825.795	1.671.163
Effect of exchange rate changes on cash and cash equivalents			107.764	138.200
Net increase (decrease) in cash and cash equivalents			-2.718.031	1.809.363
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4		9.530.954	6.804.935
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			-472.240	-1.413.901
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4		6.340.683	7.200.397

