

KAMUYU AYDINLATMA PLATFORMU

BANTAŞ BANDIRMA AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

BANTAŞ BANDIRMA AMBALAJ SANAYİ VE TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

1. Giriş

Bantaş Bandırma Ambalaj Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

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

1. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 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 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.

1. Sonuç

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

4. Diğer Husus

Grup'un 1 Ocak- 31 Aralık 2024 hesap dönemine ait konsolide finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 17 Şubat 2025 tarihli konsolide bağımsız denetim raporunda olumlu görüş verilmiştir.

ISTANBUL, 8 AĞUSTOS 2025

ULUSLARARASI BAĞIMSIZ DENETİM AŞ

MUSTAFA OZAN MISIRLIOĞLU, SMMM

SORUMLU DENETÇİ



Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
catement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	274.259.071	163.529.50
Financial Investments	3	148.569.483	83.731.69
Trade Receivables	4	247.036.011	257.480.51
Trade Receivables Due From Unrelated Parties		247.036.011	257.480.51
Other Receivables Other Receivables Due From Unrelated Parties	8	691 691	25.367.84 25.367.84
Inventories	10	148.898.211	111.805.04
Prepayments	11	21.129.261	10.280.68
Prepayments to Unrelated Parties		21.129.261	10.280.68
Current Tax Assets	12	7.498.841	
Other current assets	13	105.738	
SUB-TOTAL		847.497.307	652.195.29
Total current assets		847.497.307	652.195.29
NON-CURRENT ASSETS			
Property, plant and equipment	14	623.966.891	622.208.32
Intangible assets and goodwill	15	918.364	1.135.12
Prepayments	11	0	
Deferred Tax Asset	17	42.583.333	32.853.64
Total non-current assets		667.468.588	656.197.09
Total assets		1.514.965.895	1.308.392.39
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	36.414.664	8.101.94
Current Portion of Non-current Borrowings	6	1.075.433	1.254.84
Trade Payables	4	46.918.180	29.846.09
Trade Payables to Unrelated Parties		46.918.180	29.846.09
Employee Benefit Obligations	9	13.675.954	18.277.91
Other Payables	8	689.915	851.97
Deferred Income Other Than Contract Liabilities	11	1.629.240	962.91
Current tax liabilities, current	17	10.707.907	
Current provisions	18	1.264.419	663.74
Current provisions for employee benefits		1.264.419	663.74
Other Current Liabilities	13	28.392.353	18.031.06
Other Current Liabilities to Unrelated Parties		28.392.353	18.031.06
SUB-TOTAL Total current liabilities		140.768.065 140.768.065	77.990.49
		140.768.065	77.990.49
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	1.114.461	1.749.79
Deferred Income Other Than Contract Liabilities	11	0 16.770.494	237.42
Non-current provisions Non-current provisions for employee benefits	18	16.770.494	15.788.84 15.788.84
Deferred Tax Liabilities	17	11.316.846	5.859.97
Other non-current liabilities	13	11.510.540	3.033.31
Total non-current liabilities		29.201.801	23.636.03
Total liabilities		169.969.866	101.626.53
EQUITY			
Equity attributable to owners of parent		1.344.996.029	1.206.765.86
Issued capital	16	241.875.000	120.937.50
Inflation Adjustments on Capital		925.407.268	921.877.34
Share Premium (Discount)		1.082.508	
Other Accumulated Comprehensive Income (Loss)			1 105 11
that will not be Reclassified in Profit or Loss		3.072.555	1.105.11
Gains (Losses) on Revaluation and Remeasurement		3.072.555	1.105.11
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.072.555	1.105.11
Deliciil Flaiis			
Restricted Reserves Appropriated From Profits		51.188.131	47.535.60

Prior Years' Profits or Losses	12.407.027	-138.852.924
Current Period Net Profit Or Loss	109.963.540	254.163.230
Total equity	1.344.996.029	1.206.765.862
Total Liabilities and Equity	1.514.965.895	1.308.392.392



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	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				30.00.2023	30.00.2021
PROFIT (LOSS)					
Revenue	20	567.952.669	673.000.804	276.963.773	284.993.79
Cost of sales	20	-465.108.559	-523.267.543	-225.057.014	-222.557.1
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		102.844.110	149.733.261	51.906.759	62.436.6
GROSS PROFIT (LOSS)		102.844.110	149.733.261	51.906.759	62.436.6
General Administrative Expenses	21	-23.998.146	-20.462.736	-13.552.472	-9.180.9
Marketing Expenses	21	-21.144.698	-23.020.636	-10.491.168	-10.484.5
Other Income from Operating Activities	22	73.741.967	113.283.378	40.278.136	46.953.7
Other Expenses from Operating Activities	22	-18.094.451	-12.622.435	-7.863.251	1.324.7
PROFIT (LOSS) FROM OPERATING ACTIVITIES		113.348.782	206.910.832	60.278.004	91.049.6
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		113.348.782	206.910.832	60.278.004	91.049.6
Finance income	23	0	0	0	
Finance costs	23	-1.839.759	-25.706.691	-1.430.634	-11.896.2
Gains (losses) on net monetary position		1.031.931	-13.918.140	2.575.298	-10.502.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		112.540.954	167.286.001	61.422.668	68.651.
Tax (Expense) Income, Continuing Operations		-2.577.414	-2.465.119	-26.241.357	27.847.
Current Period Tax (Expense) Income	17	-10.707.907	-2.603.859	-5.686.374	10.672.
Deferred Tax (Expense) Income	17	8.130.493	138.740	-20.554.983	17.174.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		109.963.540	164.820.882	35.181.311	96.498.
PROFIT (LOSS)		109.963.540	164.820.882	35.181.311	96.498.
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		109.963.540	164.820.882	35.181.311	96.498.
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
PAy Başına Kar/Zarar	16	0,45000000	1,36000000	0,14000000	0,79000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.072.555	0	2.068.838	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.072.555	0	2.068.838	
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		3.072.555	0	2.068.838	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-768.139	0	-517.209	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-768.139	0	-517.209	
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		-768.139	0	-517.209	
OTHER COMPREHENSIVE INCOME (LOSS)		2.304.416	0	1.551.629	
TOTAL COMPREHENSIVE INCOME (LOSS)		112.267.956	164.820.882	36.732.940	96.498.3
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	
Owners of Parent		112.267.956	164.820.882	36.732.940	96.498.3



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		79.363.122	103.874.47
Profit (Loss)		109.963.540	164.820.88
Adjustments to Reconcile Profit (Loss)		31.949.302	-9.444.42
Adjustments for depreciation and amortisation expense	14-15	24.532.559	24.217.44
Adjustments for provisions		11.689.557	-14.061.12
Adjustments for Tax (Income) Expenses		-4.272.814	8.276.76
Other adjustments for which cash effects are investing or financing cash flow			-27.877.52
Changes in Working Capital		-62.549.720	-51.501.97
Adjustments for decrease (increase) in trade accounts receivable	4	10.444.506	58.163.83
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-64.837.788	
Adjustments for decrease (increase) in inventories	10	-37.093.167	3.025.88
Adjustments for increase (decrease) in trade accounts payable	4	17.072.087	-2.895.7
Adjustments for increase (decrease) in other operating payables	17	10.562.475	2.620.92
Other Adjustments for Other Increase (Decrease) in Working Capital		1.302.167	-112.416.8
Cash Flows from (used in) Operations		79.363.122	103.874.4
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-22.430.716	-8.161.1
Purchase of Property, Plant, Equipment and Intangible Assets		-23.097.046	-7.069.4
Proceeds from government grants		666.330	-1.091.7
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		53.797.162	-237.540.0
Proceeds from Issuing Shares or Other Equity Instruments		1.082.508	
Proceeds from borrowings		27.497.974	
Repayments of borrowings			-40.274.35
Other inflows (outflows) of cash		25.216.680	-197.265.7
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		110.729.568	-141.826.78
Effect of exchange rate changes on cash and cash equivalents			53.462.8
Net increase (decrease) in cash and cash equivalents		110.729.568	-88.363.93
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		163.529.503	452.730.8
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			27.877.52
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		274.259.071	392.244.45



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

atement of changes in equity [abstract] Statement of changes in equity [line items] Equity at beginning of period 120.937.500 921.877.345 3.822.579 47.535.524 201.096.157 287.028.622 1.180.105.413 1.180.105.413 Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Volu Accounting Policies Adjustments Related to Errors Other Restatements Restated Balances Transfers 0 141.881.368 287.028.622 -143.804.496 1.342.758 -143.804.496 Profit (loss) 164.820.882 164.820.882 164.820.882 Issue of equity Effects of Business Combinations Under Common Advance Dividend Payments Dividends Paid Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Increase (Decrease) through Share-Based Payment 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 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 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 120.937.500 921.877.345 -59.214.789 164.820.882 1.201.121.799 5.165.337 47.535.524 1.201.121.799 Statement of changes in equity [abstract] Statement of changes in equity [line items] 138.852.924 254.163.230 1.206.765.862 Equity at beginning of period 120.937.500 921.877.345 1.206.765.862 Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in Adjustments Related to Voluntary Changes in Accounting Policies Adjustments Related to Errors Other Restatements Restated Balances Transfers 0 Total Comprehensive Income (Loss) 151.259.952 -92.670.873 -92.670.873 Profit (loss) 109.963.540 109.963.540 109.963.540 120.937.500 Capital Advance Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control

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Amount Remove of the refunction (and the control of										Transactions with noncontrolling shareholders	
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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										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	
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Increase (decrease) through other changes, equity										Increase (decrease) through other changes, equity	
Equity at end of period 241.875.000 925.407.268 1.082.508 3.072.555	27 109.963.540 1.344.996.029 1.	12.407.027 109.963.540 1.344.99	51.188.130				3.072.555	1.082.508	241.875.000 925.407.268	Equity at end of period	