



KAMUYU AYDINLATMA PLATFORMU

BANTAŞ BANDIRMA AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 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	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.

İSTANBUL, 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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	274.259.071	163.529.505
Financial Investments	3	148.569.483	83.731.695
Trade Receivables	4	247.036.011	257.480.518
Trade Receivables Due From Unrelated Parties		247.036.011	257.480.518
Other Receivables	8	691	25.367.849
Other Receivables Due From Unrelated Parties		691	25.367.849
Inventories	10	148.898.211	111.805.044
Prepayments	11	21.129.261	10.280.688
Prepayments to Unrelated Parties		21.129.261	10.280.688
Current Tax Assets	12	7.498.841	
Other current assets	13	105.738	
SUB-TOTAL		847.497.307	652.195.299
Total current assets		847.497.307	652.195.299
NON-CURRENT ASSETS			
Property, plant and equipment	14	623.966.891	622.208.328
Intangible assets and goodwill	15	918.364	1.135.122
Prepayments	11	0	0
Deferred Tax Asset	17	42.583.333	32.853.643
Total non-current assets		667.468.588	656.197.093
Total assets		1.514.965.895	1.308.392.392
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	36.414.664	8.101.943
Current Portion of Non-current Borrowings	6	1.075.433	1.254.846
Trade Payables	4	46.918.180	29.846.093
Trade Payables to Unrelated Parties		46.918.180	29.846.093
Employee Benefit Obligations	9	13.675.954	18.277.916
Other Payables	8	689.915	851.978
Deferred Income Other Than Contract Liabilities	11	1.629.240	962.910
Current tax liabilities, current	17	10.707.907	
Current provisions	18	1.264.419	663.743
Current provisions for employee benefits		1.264.419	663.743
Other Current Liabilities	13	28.392.353	18.031.062
Other Current Liabilities to Unrelated Parties		28.392.353	18.031.062
SUB-TOTAL		140.768.065	77.990.491
Total current liabilities		140.768.065	77.990.491
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	1.114.461	1.749.796
Deferred Income Other Than Contract Liabilities	11	0	237.429
Non-current provisions	18	16.770.494	15.788.844
Non-current provisions for employee benefits		16.770.494	15.788.844
Deferred Tax Liabilities	17	11.316.846	5.859.970
Other non-current liabilities	13	0	0
Total non-current liabilities		29.201.801	23.636.039
Total liabilities		169.969.866	101.626.530
EQUITY			
Equity attributable to owners of parent		1.344.996.029	1.206.765.862
Issued capital	16	241.875.000	120.937.500
Inflation Adjustments on Capital		925.407.268	921.877.345
Share Premium (Discount)		1.082.508	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.072.555	1.105.111
Gains (Losses) on Revaluation and Remeasurement		3.072.555	1.105.111
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.072.555	1.105.111
Restricted Reserves Appropriated From Profits		51.188.131	47.535.600
Legal Reserves		51.188.131	47.535.600

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					
PROFIT (LOSS)					
Revenue	20	567.952.669	673.000.804	276.963.773	284.993.797
Cost of sales	20	-465.108.559	-523.267.543	-225.057.014	-222.557.123
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		102.844.110	149.733.261	51.906.759	62.436.674
GROSS PROFIT (LOSS)		102.844.110	149.733.261	51.906.759	62.436.674
General Administrative Expenses	21	-23.998.146	-20.462.736	-13.552.472	-9.180.966
Marketing Expenses	21	-21.144.698	-23.020.636	-10.491.168	-10.484.541
Other Income from Operating Activities	22	73.741.967	113.283.378	40.278.136	46.953.718
Other Expenses from Operating Activities	22	-18.094.451	-12.622.435	-7.863.251	1.324.752
PROFIT (LOSS) FROM OPERATING ACTIVITIES		113.348.782	206.910.832	60.278.004	91.049.637
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		113.348.782	206.910.832	60.278.004	91.049.637
Finance income	23	0	0	0	0
Finance costs	23	-1.839.759	-25.706.691	-1.430.634	-11.896.242
Gains (losses) on net monetary position		1.031.931	-13.918.140	2.575.298	-10.502.188
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		112.540.954	167.286.001	61.422.668	68.651.207
Tax (Expense) Income, Continuing Operations		-2.577.414	-2.465.119	-26.241.357	27.847.192
Current Period Tax (Expense) Income	17	-10.707.907	-2.603.859	-5.686.374	10.672.625
Deferred Tax (Expense) Income	17	8.130.493	138.740	-20.554.983	17.174.567
PROFIT (LOSS) FROM CONTINUING OPERATIONS		109.963.540	164.820.882	35.181.311	96.498.399
PROFIT (LOSS)		109.963.540	164.820.882	35.181.311	96.498.399
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		109.963.540	164.820.882	35.181.311	96.498.399
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	0,79000000
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	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.072.555	0	2.068.838	0
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	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-768.139	0	-517.209	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-768.139	0	-517.209	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		-768.139	0	-517.209	0
OTHER COMPREHENSIVE INCOME (LOSS)		2.304.416	0	1.551.629	0
TOTAL COMPREHENSIVE INCOME (LOSS)		112.267.956	164.820.882	36.732.940	96.498.399
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	
Owners of Parent		112.267.956	164.820.882	36.732.940	96.498.399

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		79.363.122	103.874.478
Profit (Loss)		109.963.540	164.820.882
Adjustments to Reconcile Profit (Loss)		31.949.302	-9.444.428
Adjustments for depreciation and amortisation expense	14-15	24.532.559	24.217.448
Adjustments for provisions		11.689.557	-14.061.120
Adjustments for Tax (Income) Expenses		-4.272.814	8.276.768
Other adjustments for which cash effects are investing or financing cash flow			-27.877.524
Changes in Working Capital		-62.549.720	-51.501.976
Adjustments for decrease (increase) in trade accounts receivable	4	10.444.506	58.163.833
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-64.837.788	
Adjustments for decrease (increase) in inventories	10	-37.093.167	3.025.887
Adjustments for increase (decrease) in trade accounts payable	4	17.072.087	-2.895.738
Adjustments for increase (decrease) in other operating payables	17	10.562.475	2.620.922
Other Adjustments for Other Increase (Decrease) in Working Capital		1.302.167	-112.416.880
Cash Flows from (used in) Operations		79.363.122	103.874.478
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-22.430.716	-8.161.189
Purchase of Property, Plant, Equipment and Intangible Assets		-23.097.046	-7.069.487
Proceeds from government grants		666.330	-1.091.702
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		53.797.162	-237.540.076
Proceeds from Issuing Shares or Other Equity Instruments		1.082.508	
Proceeds from borrowings		27.497.974	
Repayments of borrowings			-40.274.358
Other inflows (outflows) of cash		25.216.680	-197.265.718
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		110.729.568	-141.826.787
Effect of exchange rate changes on cash and cash equivalents			53.462.872
Net increase (decrease) in cash and cash equivalents		110.729.568	-88.363.915
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		163.529.503	452.730.847
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			27.877.524
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		274.259.071	392.244.456

[illegible]

[illegible]