



KAMUYU AYDINLATMA PLATFORMU

EGE SERAMİK SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

01.01.2025-30.06.2025 Mali Tablolar



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

Independent Audit Comment

Independent Audit Company	MBK BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

1 OCAK - 30 HAZİRAN 2025 HESAP DÖNEMİNE İLİŞKİN ÖZET FİNANSAL TABLOLAR İLE İLGİLİ SINIRLI DENETİM RAPORU

Ege Seramik Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na;

Ege Seramik Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2025 tarihli özet finansal durum tablosunun , aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı özet 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MBK Bağımsız Denetim ve SMMM A.Ş.

Member Firm of Moore Global Network Limited

Mehmet Burak Onur

Sorumlu Denetçi

İstanbul, 08 Ağustos 2025



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	53	56.112.559	68.818.580
Trade Receivables	7	1.035.548.798	781.907.434
Trade Receivables Due From Related Parties	6	240.730.178	310.707.842
Trade Receivables Due From Unrelated Parties	7	794.818.620	471.199.592
Other Receivables	9	13.610.633	12.752.579
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	13.610.633	12.752.579
Inventories	10	954.283.349	1.177.111.343
Prepayments	12	146.359.955	110.233.795
Other current assets	28	119.629.784	236.474.213
SUB-TOTAL		2.325.545.078	2.387.297.944
Total current assets		2.325.545.078	2.387.297.944
NON-CURRENT ASSETS			
Financial Investments	4	1.801.125	1.801.125
Other Receivables	9	4.189.409	1.531.458
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	4.189.409	1.531.458
Property, plant and equipment	14	2.506.073.236	2.569.843.078
Intangible assets and goodwill	17	36.313.781	38.551.453
Other intangible assets	17	36.313.781	38.551.453
Prepayments	12	0	0
Deferred Tax Asset	40	37.939.350	134.357.489
Total non-current assets		2.586.316.901	2.746.084.603
Total assets		4.911.861.979	5.133.382.547
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	878.557.449	567.619.010
Current Portion of Non-current Borrowings	47	236.072.893	71.491.083
Other Financial Liabilities	20	7.225.037	0
Trade Payables		1.002.721.515	1.047.811.911
Trade Payables to Related Parties	6	3.719.663	109.291
Trade Payables to Unrelated Parties	7	999.001.852	1.047.702.620
Employee Benefit Obligations	27	76.808.594	58.591.374
Other Payables		23.873.984	25.510.006
Other Payables to Related Parties	6	726	726
Other Payables to Unrelated Parties	9	23.873.258	25.509.280
Deferred Income Other Than Contract Liabilities	12	184.763.175	344.528.542
Current tax liabilities, current	25	0	0
Current provisions		48.531.448	17.731.683
Current provisions for employee benefits	27	23.374.994	13.217.800
Other current provisions	25	25.156.454	4.513.883
Other Current Liabilities	28	342.992	584.226
SUB-TOTAL		2.458.897.087	2.133.867.835
Total current liabilities		2.458.897.087	2.133.867.835
NON-CURRENT LIABILITIES			
Long Term Borrowings		108.372.034	61.385.311
Long Term Borrowings From Related Parties	47	0	0
Long Term Borrowings From Unrelated Parties	47	108.372.034	61.385.311
Other Financial Liabilities	20	6.714.541	0
Trade Payables		0	0
Trade Payables To Related Parties	6	0	0
Trade Payables To Unrelated Parties	7	0	0
Deferred Income Other Than Contract Liabilities	12	35.812.182	0
Non-current provisions		119.700.358	125.276.439
Non-current provisions for employee benefits	27	119.700.358	125.276.439
Current Tax Liabilities	25	0	0
Deferred Tax Liabilities	40	0	0

Total non-current liabilities		270.599.115	186.661.750
Total liabilities		2.729.496.202	2.320.529.585
EQUITY			
Equity attributable to owners of parent		2.182.365.777	2.812.852.962
Issued capital	29	720.000.000	720.000.000
Inflation Adjustments on Capital	29	3.040.997.401	3.040.997.401
Capital Advance	29	0	0
Share Premium (Discount)	29	6.958.418	6.958.418
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		74.095.299	64.961.497
Gains (Losses) on Revaluation and Remeasurement		74.095.299	64.961.497
Gains (Losses) on Remeasurements of Defined Benefit Plans	29	74.095.299	64.961.497
Restricted Reserves Appropriated From Profits	29	446.123.639	446.123.639
Prior Years' Profits or Losses	29	-1.466.187.993	-427.787.825
Current Period Net Profit Or Loss	41	-639.620.987	-1.038.400.168
Total equity		2.182.365.777	2.812.852.962
Total Liabilities and Equity		4.911.861.979	5.133.382.547



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	31	2.048.333.682	1.780.640.280	1.072.731.241	804.741.587
Cost of sales	31	-1.963.762.992	-1.755.888.021	-936.267.456	-758.254.696
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		84.570.690	24.752.259	136.463.785	46.486.891
GROSS PROFIT (LOSS)		84.570.690	24.752.259	136.463.785	46.486.891
General Administrative Expenses	33	-184.617.744	-194.652.890	-97.620.354	-89.452.008
Marketing Expenses	33	-132.914.528	-135.529.958	-79.824.502	-69.425.165
Research and development expense	33	-32.745.679	-25.592.426	-17.070.978	-12.327.524
Other Income from Operating Activities	34	193.634.458	177.184.649	67.842.621	68.481.249
Other Expenses from Operating Activities	34	-295.487.935	-241.769.911	-112.835.596	-100.208.107
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-367.560.738	-395.608.277	-103.045.024	-156.444.664
Investment Activity Income	35	1.151.421	18.170.721	703.638	7.543.367
Investment Activity Expenses	35	-658.763	-6.774.969	-520.505	-4.673.292
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-367.068.080	-384.212.525	-102.861.891	-153.574.589
Finance income	37	20.458.970	47.050.423	15.151.882	14.171.787
Finance costs	37	-269.034.742	-39.816.637	-147.179.889	-9.902.406
Gains (losses) on net monetary position	55	69.396.403	69.807.155	218.465.715	272.402.046
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-546.247.449	-307.171.584	-16.424.183	123.096.838
Tax (Expense) Income, Continuing Operations		-93.373.538	-33.382.876	-271.659.136	21.904.521
Current Period Tax (Expense) Income	40	0	0	0	0
Deferred Tax (Expense) Income	40	-93.373.538	-33.382.876	-271.659.136	21.904.521
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-639.620.987	-340.554.460	-288.083.319	145.001.359
PROFIT (LOSS)		-639.620.987	-340.554.460	-288.083.319	145.001.359
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-639.620.987	-340.554.460	-288.083.319	145.001.359
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)	41	-0,00888400	-0,00473000	-0,00400100	0,00201400
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		9.133.802	-13.902.358	7.923.158	-11.465.725
Gains (Losses) on Remeasurements of Defined Benefit Plans	38	12.178.403	-18.536.477	10.564.211	-15.538.352
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.044.601	4.634.119	-2.641.053	4.072.627
Taxes Relating to Remeasurements of Defined Benefit Plans	38-40	-3.044.601	4.634.119	-2.641.053	4.072.627
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)	38	9.133.802	-13.902.358	7.923.158	-11.465.725
TOTAL COMPREHENSIVE INCOME (LOSS)		-630.487.185	-354.456.818	-280.160.161	133.535.634
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-630.487.185	-354.456.818	-280.160.161	133.535.634

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		-310.430.531	-107.544.733
Profit (Loss)		-639.620.987	-340.554.460
Adjustments to Reconcile Profit (Loss)		695.659.124	430.422.445
Adjustments for depreciation and amortisation expense	14-17-36	99.993.881	101.163.138
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-802
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	0	-802
Adjustments for provisions		324.835.266	135.010.400
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25-27	34.662.899	51.087.581
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25	169.604	1.057.218
Adjustments for (Reversal of) Free Provisions for Probable Risks	7	20.128	774.066
Adjustments for (Reversal of) Warranty Provisions	25	0	0
Adjustments for (Reversal of) Other Provisions	7-10-31-40	289.982.635	82.091.535
Adjustments for Interest (Income) Expenses		171.897.249	6.853.118
Adjustments for Interest Income	28	-102.295.478	-1.658.332
Adjustments for interest expense	28	274.192.727	8.511.450
Adjustments for Tax (Income) Expenses	40	93.373.538	33.382.876
Adjustments for losses (gains) on disposal of non-current assets		-492.658	-11.395.752
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-492.658	-11.395.752
Adjustments Related to Gain and Losses on Net Monetary Position		-69.396.403	200.568.197
Other adjustments to reconcile profit (loss)		75.448.251	-35.158.730
Changes in Working Capital		-366.468.668	-197.412.718
Adjustments for decrease (increase) in trade accounts receivable	7	-485.984.419	-282.674.668
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	25.574.091	-9.097.822
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-511.558.510	-273.576.846
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	-5.539.698	-1.814.244
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-5.539.698	-1.814.244
Adjustments for decrease (increase) in inventories	10	219.488.169	249.083.295
Decrease (Increase) in Prepaid Expenses	12	-48.271.652	-190.560.605
Adjustments for increase (decrease) in trade accounts payable	7	16.678.295	-19.852.593
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	3.625.991	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	13.052.304	-19.852.593
Increase (Decrease) in Employee Benefit Liabilities	27-29	25.434.941	12.626.347
Adjustments for increase (decrease) in other operating payables	9	2.009.638	3.145.664
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	2.009.638	3.145.664
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-139.925.517	42.458.020
Other Adjustments for Other Increase (Decrease) in Working Capital		49.641.575	-9.823.934
Decrease (Increase) in Other Assets Related with Operations	28	53.704.323	17.662.343
Increase (Decrease) in Other Payables Related with Operations	25-28	-4.062.748	-27.486.277
Cash Flows from (used in) Operations		-310.430.531	-107.544.733
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-64.637.823	-306.778.409

Proceeds from sales of property, plant, equipment and intangible assets		55.542	27.929.346
Proceeds from sales of property, plant and equipment		55.542	77.497
Proceeds from sales of intangible assets		0	27.851.849
Purchase of Property, Plant, Equipment and Intangible Assets		-64.693.365	-334.707.755
Purchase of property, plant and equipment	14	-63.576.915	-328.476.460
Purchase of intangible assets	17	-1.116.450	-6.231.295
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		362.362.333	480.429.990
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from Capital Advances		0	86.799.887
Proceeds from borrowings	47	930.797.503	418.693.261
Proceeds from Loans	47	930.797.503	418.693.261
Repayments of borrowings		-565.733.273	0
Loan Repayments		-565.733.273	0
Payments of Lease Liabilities	47	-2.701.897	-25.063.158
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-12.706.021	66.106.848
Net increase (decrease) in cash and cash equivalents		-12.706.021	66.106.848
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		68.818.580	213.458.687
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		56.112.559	279.565.535

Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period		662.527.801	3.197.517.548	885.675.647	40.137.262			448.160.126	-1.315.938.171	-181.715.102	3.736.376.381	3.736.376.381
	Adjustments Related to Accounting Policy Changes			0	0	0			0	0			0
	Adjustments Related to Required Changes in Accounting Policies			0	0	0			0	0			0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers	29	0	-185.852.690	-878.717.258			-2.036.651	884.891.497	181.715.102			0
	Total Comprehensive Income (Loss)	29				-13.902.358				-340.554.460	-354.456.818		-354.456.818
	Profit (loss)	29								-340.554.460	-340.554.460		-340.554.460
	Other Comprehensive Income (Loss)	29				-13.902.358						-13.902.358	-13.902.358
	Issue of equity		57.472.199	29.327.688	0							86.799.887	86.799.887
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												0
	Decrease through Other Distributions to Owners												0
	Increase (Decrease) through Treasury Share Transactions												0
	Increase (Decrease) through Share-Based Payment Transactions												0
	Acquisition or Disposal of a Subsidiary												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
	Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												0
	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												0
	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												0
	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												0
	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												0
	Increase (decrease) through other changes, equity												0
	Equity at end of period		720.000.000	3.040.992.546	6.958.390	26.234.904			446.123.475	-431.046.674	-340.554.460	3.468.719.450	3.468.719.450
	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period		720.000.000	3.040.997.401	6.958.418	64.961.497			446.123.639	-427.787.825	-1.038.400.168	2.812.852.962	2.812.852.962
	Adjustments Related to Accounting Policy Changes			0	0	0		0	0	0	0	0	
	Adjustments Related to Required Changes in Accounting Policies			0	0	0		0	0	0	0	0	
	Adjustments Related to Voluntary Changes in Accounting Policies											0	
	Adjustments Related to Errors											0	
	Other Restatements											0	
	Restated Balances											0	
	Transfers	29	0	0	0		0	-1.038.400.168	1.038.400.168		0	0	
	Total Comprehensive Income (Loss)	29				9.133.802				-639.620.987	-630.487.185	-630.487.185	
	Profit (loss)	29								-639.620.987	-639.620.987	-639.620.987	
	Other Comprehensive Income (Loss)	29				9.133.802					9.133.802	9.133.802	
	Issue of equity		0	0	0						0	0	
	Capital Decrease											0	
	Capital Advance	29										0	
	Effect of Merger or Liquidation or Division											0	
	Effects of Business Combinations Under Common Control											0	
	Advance Dividend Payments											0	
	Dividends Paid											0	

Current Period 01.01.2025 - 30.06.2025															0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		720.000.000	3.040.997.401	6.998.418		74.095.299			446.123.639	-1.466.187.993	-639.620.987	2.182.365.777		2.182.365.777