



KAMUYU AYDINLATMA PLATFORMU

SEYİTLER KİMYA SANAYİ 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	ARTI DEĞER ULUSLARARASI BAĞIMSIZ DENETİM VE YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

SEYİTLER KİMYA SANAYİ ANONİM ŞİRKETİ

1 OCAK – 30 HAZİRAN 2025 HESAP DÖNEMİNE AİT

FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

Seyitler Kimya Sanayi A.Ş.

Genel Kurulu'na

Seyitler Kimya Sanayi Anonim Şirketi'nin ("Şirket"), 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve 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 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 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 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.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli " Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru " kapsamında 30 Haziran 2025 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama " standardı kapsamında enflasyon düzeltilmesine tabi tutulmuştur . Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2 No'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen görüşü etkilememektedir.

Seyitler Kimya Sanayi Anonim Şirketi'nin ("Şirket"), 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Murat Erişti'dir

Artı Değer Uluslararası Bağımsız Denetim ve YMM A.Ş.

Mimar Sinan Mah. Mimar Sinan Cad. Birlik İş Merkezi No:15/1 K:1 D:2

Pk:34782 Cekmekoy-Istanbul/TURKEY

Murat Erişti,YMM

Sorumlu Denetçi

11.08.2025

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	20.103.554	9.055.724
Financial Investments	47	177.579.393	209.160.492
Trade Receivables	7	41.546.482	38.429.320
Trade Receivables Due From Unrelated Parties	7	41.546.482	38.429.320
Other Receivables	9	1.391.820	781.878
Other Receivables Due From Unrelated Parties	9	1.391.820	781.878
Inventories	10	80.304.653	70.842.764
Prepayments	12	15.649.209	9.941.987
Prepayments to Unrelated Parties	12	15.649.209	9.941.987
Current Tax Assets	40	41.718	64.920
Other current assets	29	11.935.753	9.342.967
SUB-TOTAL		348.552.582	347.620.052
Total current assets		348.552.582	347.620.052
NON-CURRENT ASSETS			
Investment property	13	8.314.800	8.314.800
Property, plant and equipment	14	133.080.366	144.296.339
Intangible assets and goodwill	17	311.681	352.432
Other intangible assets	17	311.681	352.432
Deferred Tax Asset	40		7.930.740
Total non-current assets		141.706.847	160.894.311
Total assets		490.259.429	508.514.363
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	36.453	135.391
Current Borrowings From Unrelated Parties	47	36.453	135.391
Current Portion of Non-current Borrowings	47	315.456	1.874.983
Current Portion of Non-current Borrowings from Unrelated Parties	47	315.456	1.874.983
Trade Payables	7	13.991.258	7.154.238
Trade Payables to Related Parties	6	201.161	7.056
Trade Payables to Unrelated Parties	7	13.790.097	7.147.182
Employee Benefit Obligations	27	5.121.656	4.257.484
Other Payables	9	1.212.195	1.710.168
Other Payables to Unrelated Parties	9	1.212.195	1.710.168
Deferred Income Other Than Contract Liabilities	12	24.209.598	9.965.932
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	24.209.598	9.965.932
Current provisions	25	3.761.804	2.768.403
Current provisions for employee benefits	25	3.756.504	2.761.053
Other current provisions	25	5.300	7.350
SUB-TOTAL		48.648.420	27.866.599
Total current liabilities		48.648.420	27.866.599
NON-CURRENT LIABILITIES			
Non-current provisions	25	5.112.208	4.276.846
Non-current provisions for employee benefits	25	5.112.208	4.276.846
Deferred Tax Liabilities	40	2.216.982	
Total non-current liabilities		7.329.190	4.276.846
Total liabilities		55.977.610	32.143.445
EQUITY			
Equity attributable to owners of parent		434.281.819	476.370.918
Issued capital	30	200.000.000	200.000.000
Inflation Adjustments on Capital	30	415.882.977	415.882.977
Share Premium (Discount)	30	33.935.520	33.935.520
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	-135.184	-157.724
Gains (Losses) on Revaluation and Remeasurement	30	-135.184	-157.724
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-135.184	-157.724

Restricted Reserves Appropriated From Profits	30	28.890.996	28.890.996
Other reserves	30	7.468.791	7.468.791
Prior Years' Profits or Losses	30	-209.649.642	-115.285.797
Current Period Net Profit Or Loss	41	-42.111.639	-94.363.845
Total equity		434.281.819	476.370.918
Total Liabilities and Equity		490.259.429	508.514.363

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	106.997.628	115.341.672	47.670.107	54.124.862
Cost of sales	31	-82.347.365	-98.730.357	-36.622.059	-18.537.456
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		24.650.263	16.611.315	11.048.048	35.587.406
GROSS PROFIT (LOSS)		24.650.263	16.611.315	11.048.048	35.587.406
General Administrative Expenses	28	-25.533.329	-22.455.035	-13.749.262	-9.888.943
Marketing Expenses	28	-10.547.825	-13.725.134	-5.085.350	-4.514.351
Other Income from Operating Activities	34	7.287.937	11.101.629	2.824.803	991.892
Other Expenses from Operating Activities	34	-9.527.012	-14.154.207	-824.442	6.593.854
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-13.669.966	-22.621.432	-5.786.203	28.769.858
Investment Activity Income	35	15.310.456	16.941.247	422.253	7.319.125
Investment Activity Expenses	35	-12.422		-3.975.811	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-95.997	51.177	-83.327	66.014
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.532.071	-5.629.008	-9.423.088	36.154.997
Finance income	37	2.405.270	1.624.673	1.559.411	766.092
Finance costs	37	-44.941	-5.640.897	-17.438	-3.021.574
Gains (losses) on net monetary position	37	-36.989.703	4.697.194	1.897.465	39.712.704
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-33.097.303	-4.948.038	-5.983.650	73.612.219
Tax (Expense) Income, Continuing Operations		-9.014.336	17.100.980	-528.870	-2.225.179
Deferred Tax (Expense) Income	40	-9.014.336	17.100.980	-528.870	-2.225.179
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-42.111.639	12.152.942	-6.512.520	71.387.040
PROFIT (LOSS)		-42.111.639	12.152.942	-6.512.520	71.387.040
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-42.111.639	12.152.942	-6.512.520	71.387.040
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		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-42.111.639	12.152.942	-6.512.520	71.387.040
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-42.111.639	12.152.942	-6.512.520	71.387.040

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			
Profit (Loss)	39	-42.111.639	12.152.942
Profit (Loss) from Continuing Operations	39	-42.111.639	12.152.942
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14,17	8.639.934	9.789.510
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	128.042	3.937.595
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	128.042	3.937.595
Adjustments for provisions	25	1.030.109	2.224.673
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	1.033.210	2.823.999
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25		-299.663
Adjustments for (Reversal of) Other Provisions	25	-3.101	-299.663
Adjustments for Interest (Income) Expenses	37,34	-1.404.420	5.372.008
Adjustments for Interest Income	37	-296.490	-821.695
Adjustments for interest expense	37	44.941	5.582.722
Deferred Financial Expense from Credit Purchases	34	3.759.889	6.536.239
Unearned Financial Income from Credit Sales	34	-4.912.760	-5.925.258
Adjustments for Tax (Income) Expenses	40	28.968.013	-24.028.172
Adjustments for losses (gains) on disposal of non-current assets	14	-2.302.498	-471.980
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	14	-2.302.498	-471.980
Changes in Working Capital			
Decrease (Increase) in Financial Investments	47	61.472.330	24.375.693
Adjustments for decrease (increase) in trade accounts receivable	7	-1.513.140	2.321.634
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-1.513.140	2.321.634
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	-498.204	2.449.072
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-498.204	2.449.072
Adjustments for decrease (increase) in inventories	10	-2.119.448	36.953.293
Decrease (Increase) in Prepaid Expenses	11	-4.249.996	4.261.508
Adjustments for increase (decrease) in trade accounts payable	7	10.727.364	59.585
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	193.096	-264.054
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	10.534.268	323.639
Increase (Decrease) in Employee Benefit Liabilities	26	255.733	-732.665
Adjustments for increase (decrease) in other operating payables	9	-742.374	-3.144.703
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-742.374	-3.144.703
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	12.112.165	8.255.366
Other Adjustments for Other Increase (Decrease) in Working Capital	29	-1.470.449	-1.360.209
Decrease (Increase) in Other Assets Related with Operations	29	-1.183.147	6.205.559
Increase (Decrease) in Other Payables Related with Operations	29	-287.302	-7.565.768
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	27	-163.105	-3.143.957
Income taxes refund (paid)	40	32.479	-48.215
Inflation Effect On Operating Activities		-14.308.748	4.041.530
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	14	8.050.737	1.460.100
Proceeds from sales of property, plant and equipment	14	8.050.737	1.460.100
Purchase of Property, Plant, Equipment and Intangible Assets	14,17	-707.665	-18.433.070

Purchase of property, plant and equipment	14		-670.883	-18.413.414
Purchase of intangible assets	17		-36.782	-19.656
Inflation Effect On Investing Activities			19.436.316	31.446.203
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-6.256.658	-27.846.717
Proceeds from borrowings	47		0	4.227.032
Proceeds from Loans	47		0	4.227.032
Repayments of borrowings	47		-1.658.464	-20.135.359
Loan Repayments	47		-1.658.464	-20.135.359
Interest paid	37		-44.941	-5.582.722
Interest Received	37		296.490	821.695
Inflation Effect On Financing Activities			-4.849.743	-7.177.363
INFLATION EFFECT			-61.957.048	-67.870.167
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			11.047.830	2.020.857
Net increase (decrease) in cash and cash equivalents			11.047.830	2.020.857
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			10.349.882	19.534.097
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			-1.294.158	-3.232.557
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			20.103.554	18.322.397



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity											
	Equity attributable to owners of parent (member)										Non-controlling interests (member)	
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss		Restricted Reserves Appropriated From Profits (member)	Other reserves (member)	Retained Earnings		
				Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses		Net Profit or Loss
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	100.000.000	513.561.465	40.020.171	-234.116			36.037.065	9.316.165	-65.637.536	-145.553.754	487.509.459	487.509.459
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	100.000.000	513.561.465	40.020.171	-234.116			36.037.065	9.316.165	-65.637.536	-145.553.754	487.509.459	487.509.459
Transfers	30	-121.667.861					-7.146.069	-1.847.374	-103.674.995	145.553.754		
Total Comprehensive Income (Loss)	30			83.643						12.152.942	8.504.000	8.504.000
Profit (loss)	30									12.152.942	8.504.000	8.504.000
Other Comprehensive Income (Loss)				83.643							82.643	82.643
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	30		-8.751.033								-8.751.033	-8.751.033
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	30	100.000.000	391.893.604	31.269.138	-150.473		28.890.996	7.468.790	-169.312.531	12.152.942	402.212.466	402.212.466
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	30	200.000.000	415.882.977	33.935.520	-157.724		28.890.996	7.468.791	-115.285.797	-94.363.845	476.370.918	476.370.918
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	200.000.000	415.882.977	33.935.520	-157.724			28.890.996	7.468.791	-115.285.797	-94.363.845	476.370.918	476.370.918
Transfers	30											
Total Comprehensive Income (Loss)	30				22.540					-94.363.845	94.363.845	-1
Profit (loss)	30									-42.111.639	-42.089.099	-42.089.099
Other Comprehensive Income (Loss)	30				22.540					-42.111.639	-42.111.639	-42.111.639
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												

Previous Period
01.01.2024 - 30.06.2024

