Date and time of publication on KAP: 11.08.2025 18:16:09
https://www.kap.org.tr/en/Bildirim/1475966

KAMUYU AYDINLATMA PLATFORMU

BAHADIR KİMYA SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Bahadır Kimya Sanayi ve Ticaret A.Ş.

Genel Kurulu'na;

1.Giriş

Bahadır Kimya Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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.

2.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 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.

3. Diğer Hususlar

-Not-28'de sunulan bilgiler Şirket yönetiminin sorumluluğunda olup denetçi raporunu kapsamamaktadır.

4.Sonuç

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

11 Ağustos 2025, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia International

Harun Aktaş

Sorumlu Denetçi, YMM

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	45.884.660	69.540.952
Financial Investments	4	180.339.855	463.353.610
Trade Receivables	6	267.348.142	314.879.085
Trade Receivables Due From Related Parties	26	3.837.582	2.901.493
Trade Receivables Due From Unrelated Parties	6	263.510.560	311.977.592
Other Receivables	7	14.138.341	1.145.562
Other Receivables Due From Related Parties	26	7.246	0
Other Receivables Due From Unrelated Parties	7	14.131.095	1.145.562
Inventories	8	158.761.485	83.044.815
Prepayments	9	137.240.589	1.685.977
Other current assets	14	5.028.393	231.410
SUB-TOTAL		**808.741.465**	**933.881.411**
Total current assets		**808.741.465**	**933.881.411**
NON-CURRENT ASSETS			
Investments accounted for using equity method	13	71.620.974	0
Investment property	12	36.599.834	36.599.834
Property, plant and equipment	10	539.992.614	542.399.544
Intangible assets and goodwill	11	43.770.985	28.550.950
Prepayments	9	0	11.955.743
Total non-current assets		**691.984.407**	**619.506.071**
Total assets		**1.500.725.872**	**1.553.387.482**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	10.000.000	0
Current Portion of Non-current Borrowings	5	773.490	4.215.140
Other Financial Liabilities	5	10.759.373	7.658.151
Trade Payables		57.857.019	73.404.705
Trade Payables to Related Parties	26	27.298	44.089
Trade Payables to Unrelated Parties	6	57.829.721	73.360.616
Employee Benefit Obligations	15	2.037.869	851.554
Deferred Income Other Than Contract Liabilities	9	20.789.449	17.423.905
Current tax liabilities, current	17	8.093.401	9.850.822
Current provisions	16	1.033.160	761.017
Other Current Liabilities	14	376.207	9.571.456
SUB-TOTAL		**111.719.968**	**123.736.750**
Total current liabilities		**111.719.968**	**123.736.750**
NON-CURRENT LIABILITIES			
Non-current provisions	16	7.405.213	6.053.744
Deferred Tax Liabilities	17	106.765.710	69.491.744
Total non-current liabilities		**114.170.923**	**75.545.488**
Total liabilities		**225.890.891**	**199.282.238**
EQUITY			
Equity attributable to owners of parent		1.274.834.981	1.354.105.244
Issued capital	19	55.000.000	55.000.000
Inflation Adjustments on Capital	19	181.007.297	181.007.297
Treasury Shares (-)		-20.327.945	0
Share Premium (Discount)		609.847.780	609.847.780
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	250.877.141	250.914.874
Restricted Reserves Appropriated From Profits	19	33.506.039	13.178.094
Prior Years' Profits or Losses	19	223.829.254	233.022.273
Current Period Net Profit Or Loss		-58.904.585	11.134.926
Total equity		**1.274.834.981**	**1.354.105.244**
Total Liabilities and Equity		**1.500.725.872**	**1.553.387.482**

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	416.591.309	303.125.245	234.434.612	166.514.462
Cost of sales	20	-343.308.764	-218.281.274	-180.584.135	-114.735.393
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		73.282.545	84.843.971	53.850.477	51.779.069
GROSS PROFIT (LOSS)		73.282.545	84.843.971	53.850.477	51.779.069
General Administrative Expenses	21	-15.755.345	-14.875.250	-7.762.771	-10.077.611
Marketing Expenses	21	-6.506.921	-5.661.152	-3.060.608	-2.646.920
Other Income from Operating Activities	22	7.277.266	1.222.731	-6.764.328	-5.452.751
Other Expenses from Operating Activities	22	-3.716.506	-1.269.241	-1.187.721	-489.605
PROFIT (LOSS) FROM OPERATING ACTIVITIES		54.581.039	64.261.059	35.075.049	33.112.182
Investment Activity Income	23	63.522.772	719.222	23.712.282	474.611
Investment Activity Expenses	23	-7.777.183	-3.623.187	542.000	-2.790.588
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	6	27.253	-317.936	-156.391	-251.346
Share of Profit (Loss) from Investments Accounted for Using Equity Method	13	1.620.974	0	489.917	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		111.974.855	61.039.158	59.662.857	30.544.859
Finance income	24	20.690	0	0	0
Finance costs	24	-2.553.349	-14.252.099	-1.345.251	-5.252.918
Gains (losses) on net monetary position	25	-100.658.374	-8.184.562	-31.547.858	-33.914.357
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		8.783.822	38.602.497	26.769.748	-8.622.416
Tax (Expense) Income, Continuing Operations		-67.688.407	-1.487.809	-40.404.539	23.459.642
Current Period Tax (Expense) Income	17	-20.394.867	-4.101.480	-9.443.697	-1.379.057
Deferred Tax (Expense) Income	17	-47.293.540	2.613.671	-30.960.842	24.838.699
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-58.904.585	37.114.688	-13.634.791	14.837.226
PROFIT (LOSS)		-58.904.585	37.114.688	-13.634.791	14.837.226
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-58.904.585	37.114.688	-13.634.791	14.837.226
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse Başına Kazanç		-1,07000000	0,67000000	-0,08000000	0,32000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	19	-37.733	-90.384.480	381.481	-46.812.916
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	-105.299.915	0	-54.399.746
Gains (Losses) on Remeasurements of Defined Benefit Plans		-47.166	-1.383.417	476.852	-234.679
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		9.433	16.298.852	-95.371	7.821.509
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-37.733**	**-90.384.480**	**381.481**	**-46.812.916**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-58.942.318**	**-53.269.792**	**-13.253.310**	**-31.975.690**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-58.942.318	-53.269.792	-13.253.310	-31.975.690

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		**-397.527.132**	**28.988.982**
Profit (Loss)		-58.904.585	37.114.688
Profit (Loss) from Continuing Operations		-58.904.585	37.114.688
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**-373.557.888**	**-55.749.984**
Adjustments for depreciation and amortisation expense		12.980.576	10.290.660
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-509.358	-313.668
Adjustments for provisions		2.381.495	534.444
Adjustments for Tax (Income) Expenses		67.688.407	1.487.809
Adjustments Related to Gain and Losses on Net Monetary Position		-456.099.008	-67.749.229
Changes in Working Capital		**106.556.315**	**47.624.278**
Decrease (Increase) in Financial Investments		283.013.755	0
Adjustments for decrease (increase) in trade accounts receivable		47.302.418	48.885.747
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.550.191	-1.443.850
Adjustments for decrease (increase) in inventories		-75.716.670	-155.124
Decrease (Increase) in Prepaid Expenses		-123.598.869	-60.096
Adjustments for increase (decrease) in trade accounts payable		-15.547.686	1.541.590
Increase (Decrease) in Employee Benefit Liabilities		1.186.315	866.298
Adjustments for increase (decrease) in other operating payables		-1.667	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		3.365.544	-1.900.505
Other Adjustments for Other Increase (Decrease) in Working Capital		-11.896.634	-109.782
Cash Flows from (used in) Operations		**-325.906.158**	**28.988.982**
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities		-71.620.974	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**21.487.639**	**-23.492.241**
Proceeds from sales of property, plant, equipment and intangible assets		1.560.000	492.743
Purchase of Property, Plant, Equipment and Intangible Assets		-27.146.150	-10.803.702
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		62.387.729	0
Income taxes refund (paid)		-15.313.940	-13.181.282
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-13.093.216**	**-84.985.273**
Payments to Acquire Entity's Shares or Other Equity Instruments		-20.327.945	0
Proceeds from borrowings		48.291.085	53.445.972
Repayments of borrowings		-38.631.513	-124.610.374
Interest paid		-2.424.843	-13.820.871
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-389.132.709	-79.488.532
Effect of exchange rate changes on cash and cash equivalents		2.255.769	-239.834
Net increase (decrease) in cash and cash equivalents		-386.876.940	-79.728.366
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**422.823.467**	**59.362.410**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		9.938.133	27.554.854
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**45.884.660**	**7.188.898**

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	Treasury Shares	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]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]			Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**45.000.000**	**178.240.334**		**0**	**253.127.195**	**-1.172.059**	**251.955.136**			**13.178.094**	**135.591.330**	**97.430.943**			**721.395.837**
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																
Transfers												97.430.943	-97.430.943			0
Total Comprehensive Income (Loss)						-89.277.745	-1.106.735	90.384.480				97.430.943	-60.316.255			-53.269.792
Profit (loss)													37.114.688			37.114.688
Other Comprehensive Income (Loss)						-89.277.745	-1.106.735	-90.384.480								-90.384.480
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																
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		**45.000.000**	**178.240.334**			**163.849.450**	**-2.278.794**	**161.570.656**			**13.178.094**	**233.022.273**	**37.114.688**	**668.126.045**		**668.126.045**
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**55.000.000**	**181.007.297**		**609.847.780**	**253.127.195**	**-2.212.321**	**250.914.874**			**13.178.094**	**233.022.273**	**11.134.926**			**1.354.105.244**
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																
Transfers												11.134.926	-11.134.926			0
Total Comprehensive Income (Loss)							-37.733	-37.733				11.134.926	-70.039.511			-58.942.318
Profit (loss)													-58.904.585			-58.904.585
Other Comprehensive Income (Loss)							-37.733	-37.733								-37.733
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

Current Period 01.01.2025 - 30.06.2025																		
	Decrease through Other Distributions to Owners																	
	Increase (Decrease) through Treasury Share Transactions				-20.327.945								20.317.945	-20.327.945				-20.327.945
	Increase (Decrease) through Share-Based Payment Transactions																	
	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		**55.000.000**	**181.007.297**	**-20.317.945**	**609.847.780**	**253.127.195**	**-2.250.054**	**250.877.141**				**33.506.039**	**223.829.254**	**-58.904.585**	**1.274.834.981**		**1.274.834.981**