



KAMUYU AYDINLATMA PLATFORMU

EKİZ KİMYA 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

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ekiz Kimya Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na,

Giriş

Ekiz Kimya Sanayi ve Ticaret A.Ş. ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ilgili kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemektedir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem 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.

HLB SAYGIN BAĞIMSIZ DENETİM A.Ş.

(A member of HLB International)

Servet Gür EYÜPGİLLER, SMMM

Sorumlu Denetçi

İstanbul, 11 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	4	42.774	48.927
Trade Receivables		18.900.322	14.905.081
Trade Receivables Due From Unrelated Parties	5	18.900.322	14.905.081
Other Receivables		55.521	2.197
Other Receivables Due From Unrelated Parties	6	55.521	2.197
Prepayments		7.072	4.794
Prepayments to Unrelated Parties	7	7.072	4.794
Other current assets		904.377	749.450
Other Current Assets Due From Unrelated Parties	13	904.377	749.450
SUB-TOTAL		19.910.066	15.710.449
Total current assets		19.910.066	15.710.449
NON-CURRENT ASSETS			
Investment property	10	364.320.604	364.320.604
Property, plant and equipment	8	41.100	47.953
Fixtures and fittings		41.100	47.953
Deferred Tax Asset	20	5.117.379	2.238.963
Other Non-current Assets	13		9.354
Total non-current assets		369.479.083	366.616.874
Total assets		389.389.149	382.327.323
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		2.815.878	261.071
Trade Payables to Unrelated Parties	5	2.815.878	261.071
Employee Benefit Obligations	11	953.472	1.122.610
Other Payables		29.441.826	29.218.664
Other Payables to Related Parties	3,6	29.441.826	29.218.664
Deferred Income Other Than Contract Liabilities			100.327
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7		100.327
Current provisions		7.099.123	1.578.483
Current provisions for employee benefits	12	554.648	390.256
Other current provisions		6.544.475	1.188.227
Other Current Liabilities		6.438.619	7.823.349
Other Current Liabilities to Unrelated Parties		6.438.619	7.823.349
SUB-TOTAL		46.748.918	40.104.504
Total current liabilities		46.748.918	40.104.504
NON-CURRENT LIABILITIES			
Non-current provisions		1.029.798	1.022.395
Non-current provisions for employee benefits	12	1.029.798	1.022.395
Total non-current liabilities		1.029.798	1.022.395
Total liabilities		47.778.716	41.126.899
EQUITY			
Equity attributable to owners of parent		341.610.433	341.200.424
Issued capital	14	9.284.470	9.284.470
Inflation Adjustments on Capital	14	159.388.303	159.388.303
Share Premium (Discount)	14	200.271.336	200.271.336
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		486.898	243.084
Gains (Losses) on Revaluation and Remeasurement		486.898	243.084
Gains (Losses) on Remeasurements of Defined Benefit Plans		486.898	243.084
Restricted Reserves Appropriated From Profits	14	23.708.420	23.708.420
Legal Reserves		6.351.303	6.351.303
Other Restricted Profit Reserves		17.357.117	17.357.117
Prior Years' Profits or Losses		-51.695.189	-214.924.585
Current Period Net Profit Or Loss		166.195	163.229.396
Total equity		341.610.433	341.200.424
Total Liabilities and Equity		389.389.149	382.327.323

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	15	256.919.125	164.511.164	123.912.842	77.600.179
Cost of sales	15	-249.782.483	-160.106.499	-120.470.819	-75.663.022
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.136.642	4.404.665	3.442.023	1.937.157
GROSS PROFIT (LOSS)		7.136.642	4.404.665	3.442.023	1.937.157
General Administrative Expenses	16	-7.156.535	-5.339.679	-3.602.389	-2.416.817
Other Income from Operating Activities	17	1.347.969	148.650	1.240.989	66.604
Other Expenses from Operating Activities	17	-7.861.478	-724.061	-7.824.016	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-6.533.402	-1.510.425	-6.743.393	-413.056
Investment Activity Income	19	103.510	194.364.419	-84.685.382	29.511.782
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-6.429.892	192.853.994	-91.428.775	29.098.726
Finance income	18	389.185	134.508	-340.837	15.043
Finance costs	18	-2.003	-4.499	5.256	-336
Gains (losses) on net monetary position		3.249.217	-11.508.660	85.666.421	-28.008.484
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.793.493	181.475.343	-6.097.935	1.104.949
Tax (Expense) Income, Continuing Operations		2.959.688	-554.998	3.003.779	34.890
Deferred Tax (Expense) Income	20	2.959.688	-554.998	3.003.779	34.890
PROFIT (LOSS) FROM CONTINUING OPERATIONS		166.195	180.920.345	-3.094.156	1.139.839
PROFIT (LOSS)		166.195	180.920.345	-3.094.156	1.139.839
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		166.195	180.920.345	-3.094.156	1.139.839
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)		0,02000000	19,49000000	-0,33000000	0,12000000
Toplam Kapsamlı Gelirden Pay Başına Kazanç (Zarar)		0,07000000	19,49000000	-0,33000000	0,12000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		486.898			
Gains (Losses) on Remeasurements of Defined Benefit Plans		486.898			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		486.898			
TOTAL COMPREHENSIVE INCOME (LOSS)		653.093	180.920.345	-3.094.156	1.139.839
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		653.093	180.920.345	-3.094.156	1.139.839

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		67.938.108	355.036.273
Profit (Loss)		166.195	180.920.345
Profit (Loss) from Continuing Operations		166.195	180.920.345
Adjustments to Reconcile Profit (Loss)		58.490.919	177.266.719
Adjustments for depreciation and amortisation expense	8,9	74.431	74.431
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.408.077	-976.376
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		3.408.077	-976.376
Adjustments for provisions		-16.519	228.903
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-16.519	228.903
Adjustments for fair value losses (gains)		52.065.242	178.494.758
Adjustments for Fair Value Losses (Gains) of Investment Property		52.065.242	178.494.758
Adjustments for Tax (Income) Expenses		2.959.688	-554.997
Changes in Working Capital		9.280.994	-3.150.791
Adjustments for decrease (increase) in trade accounts receivable	5	3.995.241	-2.127.598
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		3.995.241	-2.127.598
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	53.324	1.101.811
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		53.324	1.101.811
Decrease (Increase) in Prepaid Expenses	7	2.923.305	-65.164
Adjustments for increase (decrease) in trade accounts payable	5	2.434.792	285.246
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.434.792	285.246
Increase (Decrease) in Employee Benefit Liabilities	13		-58.018
Adjustments for increase (decrease) in other operating payables	6	-125.668	-2.287.068
Increase (Decrease) in Other Operating Payables to Related Parties		-125.668	-2.369.284
Increase (Decrease) in Other Operating Payables to Unrelated Parties			82.216
Cash Flows from (used in) Operations		67.938.108	355.036.273
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
INFLATION EFFECT		-67.944.261	-355.037.568
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-6.153	-1.295
Net increase (decrease) in cash and cash equivalents		-6.153	-1.295
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	48.927	30.616
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		42.774	29.321

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		9.284.470	159.388.303	200.271.678						6.351.303	17.357.117	-178.540.020	-36.384.565	177.728.286		177.728.286	
	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												-36.384.565	36.384.565				
	Total Comprehensive Income (Loss)													180.920.345	180.920.345		180.920.345	
	Profit (loss)													180.920.345	180.920.345		180.920.345	
	Other Comprehensive Income (Loss)																	
	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		9.284.470	159.388.303	200.271.678						6.351.303	17.357.117	-214.924.585	180.920.345	358.648.631		358.648.631		
Statement of changes in equity [abstract]																		
Statement of changes in equity [line items]																		
Equity at beginning of period		9.284.470	159.388.303	200.271.536	243.084	243.084	243.084			6.351.303	17.357.117	-214.924.585	163.229.396	341.200.424		341.200.424		
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												163.229.396	-163.229.396					
Total Comprehensive Income (Loss)					243.814	243.814	243.814						166.195	410.009		410.009		
Profit (loss)													166.195	166.195		166.195		
Other Comprehensive Income (Loss)					243.814	243.814	243.814							243.814		243.814		
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																		

Current Period 01.01.2025 - 30.06.2025																	
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	Increase (decrease) through other changes, equity																
	Equity at end of period		9,284,470	159,388,303	200,271,336		486,898	486,898	486,898			6,351,303	17,357,117	-51,695,189	166,195	341,610,433	341,610,433