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KAMUYU AYDINLATMA PLATFORMU

SANİCA ISI SANAYİ A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

Independent Audit Company	BİLGİN GLOBAL BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Sanica Isı Sanayi Anonim Şirketi Yönetim Kurulu'na

Giriş

Sanica Isı Sanayi Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 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.

Diğer Husus

Şirket'in 31 Aralık 2024 tarihi itibarıyla sona eren hesap dönemine ait finansal tablolarının tam kapsamlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, söz konusu bağımsız denetim şirketi 3 Mart 2025 tarihli tam kapsamlı bağımsız denetim raporunda olumlu görüş bildirmiştir. Şirket'in 30 Haziran 2024 tarihi itibarıyla sona eren hesap dönemine ait finansal tablolarının sınırlı denetimi yine aynı bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, ilgili döneme ait finansal tablolar üzerinde, söz konusu bağımsız denetim şirketi 20 Eylül 2024 tarihli raporunda olumlu sonuç bildirmiştir.

Sonuç

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

Mehmet Külte, SMMM

Sorumlu Denetçi

11 Ağustos 2025

İstanbul, Türkiye

Bilgin Global Bağımsız Denetim Anonim Şirketi

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	33.242.940	20.595.520
Trade Receivables		1.403.890.865	1.615.903.104
Trade Receivables Due From Related Parties	3,6	158.693.198	640.611.659
Trade Receivables Due From Unrelated Parties	6	1.245.197.667	975.291.445
Other Receivables		58.023.815	47.670.080
Other Receivables Due From Related Parties	3,8	1.598.434	21.092
Other Receivables Due From Unrelated Parties	8	56.425.381	47.648.988
Inventories	7	1.732.345.374	1.817.299.395
Prepayments	9	126.228.240	258.841.587
Other current assets	14	22.459.325	4.690.263
SUB-TOTAL		**3.376.190.559**	**3.764.999.949**
Total current assets		**3.376.190.559**	**3.764.999.949**
NON-CURRENT ASSETS			
Property, plant and equipment	10	1.626.546.838	1.646.799.766
Intangible assets and goodwill		2.849.463	4.153.014
Other intangible assets	11	2.849.463	4.153.014
Deferred Tax Asset	22	0	39.405.200
Current Tax Assets, Non-current	22	2.645.206	5.829.963
Total non-current assets		**1.632.041.507**	**1.696.187.943**
Total assets		**5.008.232.066**	**5.461.187.892**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	549.604.066	397.122.793
Current Portion of Non-current Borrowings	5	26.660.970	225.655.195
Trade Payables		640.085.898	527.232.539
Trade Payables to Related Parties	3,6	28.228.949	149.972.761
Trade Payables to Unrelated Parties	6	611.856.949	377.259.778
Employee Benefit Obligations	13	30.154.453	29.390.910
Other Payables		19.538.934	28.876.385
Other Payables to Related Parties	3,8	607	0
Other Payables to Unrelated Parties	8	19.538.327	28.876.385
Deferred Income Other Than Contract Liabilities	9	758.444.313	991.833.208
Current tax liabilities, current	22	0	2.743.697
Current provisions		23.690.702	24.195.909
Current provisions for employee benefits	13	8.746.859	6.760.340
Other current provisions	12	14.943.843	17.435.569
SUB-TOTAL		**2.048.179.336**	**2.227.050.636**
Total current liabilities		**2.048.179.336**	**2.227.050.636**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	343.796.677	89.921.620
Non-current provisions		41.306.086	25.351.389
Non-current provisions for employee benefits	13	41.306.086	25.351.389
Deferred Tax Liabilities	22	23.306.635	0
Total non-current liabilities		**408.409.398**	**115.273.009**
Total liabilities		**2.456.588.734**	**2.342.323.645**
EQUITY			
Equity attributable to owners of parent		2.551.643.332	3.118.864.247
Issued capital	15	600.000.000	600.000.000
Inflation Adjustments on Capital		1.117.830.937	1.117.830.937
Share Premium (Discount)		469.943.329	469.943.329
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.869.493	-8.015.189
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-573.754.606	-559.312.868
Gains (Losses) on Hedge		-573.754.606	-559.312.868
Gains (Losses) on Cash Flow Hedges		-573.754.606	-559.312.868
Restricted Reserves Appropriated From Profits		70.160.209	70.160.209

Prior Years' Profits or Losses		1.428.257.829	2.099.732.264
Current Period Net Profit Or Loss		-556.924.873	-671.474.435
Total equity		**2.551.643.332**	**3.118.864.247**
Total Liabilities and Equity		**5.008.232.066**	**5.461.187.892**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	1.345.110.811	1.634.469.933	748.062.417	811.526.797
Cost of sales	16	-1.186.823.404	-1.058.091.372	-665.238.401	-500.125.596
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		158.287.407	576.378.561	82.824.016	311.401.201
GROSS PROFIT (LOSS)		158.287.407	576.378.561	82.824.016	311.401.201
General Administrative Expenses	17	-89.363.593	-93.591.493	-46.272.039	-43.874.701
Marketing Expenses	17	-91.137.170	-95.446.952	-43.519.820	-47.234.202
Other Income from Operating Activities	18	10.504.555	2.970.777	204.658	-23.787
Other Expenses from Operating Activities	18	-2.757.617	-81.391.131	-784.012	-79.411.429
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-14.466.418	308.919.762	-7.547.197	140.857.082
Investment Activity Income			2.367.907		2.367.907
Investment Activity Expenses		-206.263		-206.263	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-14.672.681	311.287.669	-7.753.460	143.224.989
Finance income	19	477.523	74.784.003	256.706	59.832.566
Finance costs	19	-120.661.197	-163.410.524	-49.728.016	-102.941.599
Gains (losses) on net monetary position	20	-355.924.669	-298.069.737	-27.815.943	-515.298.645
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-490.781.024	-75.408.589	-85.040.713	-415.182.689
Tax (Expense) Income, Continuing Operations	22	-66.143.849	300.718.880	-54.661.136	425.718.482
Current Period Tax (Expense) Income		0	-2.305.105	0	-1.549.582
Deferred Tax (Expense) Income		-66.143.849	303.023.985	-54.661.136	427.268.064
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-556.924.873	225.310.291	-139.701.849	10.535.793
PROFIT (LOSS)		-556.924.873	225.310.291	-139.701.849	10.535.793
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-556.924.873	225.310.291	-139.701.849	10.535.793
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-556.924.873	225.310.291	-139.701.849	10.535.793
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**4.145.696**	**8.669.164**	**3.006.086**	**8.408.062**
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		4.145.696	8.669.164	3.006.086	8.408.062
Current Period Tax (Expense) Income	13	5.527.595	11.558.885	4.008.115	8.408.062
Deferred Tax (Expense) Income		-1.381.899	-2.889.721	-1.002.029	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-14.441.738**	**-16.688.088**	**0**	**-16.688.088**
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-14.441.738	-16.688.088	0	-16.688.088
OTHER COMPREHENSIVE INCOME (LOSS)		**-10.296.042**	**-8.018.924**	**3.006.086**	**-8.280.026**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-567.220.915**	**217.291.367**	**-136.695.763**	**2.255.767**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-567.220.915	217.291.367	-136.695.763	2.255.767

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		**-26.734.947**	**18.149.963**
Profit (Loss)		-556.924.873	225.310.291
Adjustments to Reconcile Profit (Loss)		**272.339.201**	**-237.756.734**
Adjustments for depreciation and amortisation expense	10,11	72.502.122	99.042.626
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.030.860	-3.486.396
Adjustments for provisions	12,13	31.301.800	19.676.356
Adjustments for Interest (Income) Expenses		120.183.674	152.157.586
Adjustments for Interest Income	19	-477.523	-3.771.833
Adjustments for interest expense	19	120.661.197	155.929.419
Adjustments for Tax (Income) Expenses	22	66.143.849	-300.718.880
Adjustments for losses (gains) on disposal of non-current assets		-206.263	-2.367.907
Adjustments Related to Gain and Losses on Net Monetary Position		-15.555.121	-202.060.119
Changes in Working Capital		**259.268.271**	**48.742.955**
Adjustments for decrease (increase) in trade accounts receivable		214.043.099	-304.010.788
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-28.122.797	32.910.475
Adjustments for decrease (increase) in inventories		84.954.021	12.109.737
Decrease (Increase) in Prepaid Expenses		132.613.347	54.059.137
Adjustments for increase (decrease) in trade accounts payable		112.853.359	114.387.555
Increase (Decrease) in Employee Benefit Liabilities		763.543	677.131
Adjustments for increase (decrease) in other operating payables		-9.337.451	-5.335.035
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-233.388.895	117.196.887
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.109.955	26.747.856
Cash Flows from (used in) Operations		**-25.317.401**	**36.296.512**
Payments Related with Provisions for Employee Benefits		-850.918	-8.753.180
Income taxes refund (paid)		-566.628	-9.393.369
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-50.674.384**	**-155.084.105**
Proceeds from sales of property, plant, equipment and intangible assets	10,11	903.779	3.930.287
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-52.055.686	-162.786.225
Interest received	19	477.523	3.771.833
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**86.700.908**	**53.710.362**
Proceeds from borrowings		207.362.105	209.639.781
Proceeds from Loans		207.362.105	209.639.781
Interest paid	19	-120.661.197	-155.929.419
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		9.291.577	-83.223.780
Net increase (decrease) in cash and cash equivalents		9.291.577	-83.223.780
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**20.595.520**	**90.465.035**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		2.943.316	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**32.830.413**	**7.241.255**

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]	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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans	Cash Flow Hedges							
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**135.000.000**	**529.110.332**	**1.760.642.395**	**-14.488.577**	**-563.128.641**		**57.286.371**	**1.498.301.337**	**614.304.764**	**4.017.027.981**	**0**	**4.017.027.981**
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		0	0	0	0	0		0	614.304.764	-614.304.764	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)		0	0	0	0	0		0	0	225.310.291	225.310.291	0	225.310.291
Other Comprehensive Income (Loss)		0	0	0	8.669.164	-16.688.088		0	0	0	-8.018.924	0	-8.018.924
Issue of equity		465.000.000	588.720.605	-1.290.699.066	0	0		0	0	0	-236.978.461	0	-236.978.461
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		**600.000.000**	**1.117.830.937**	**469.943.329**	**-5.819.413**	**-579.816.729**		**57.286.371**	**2.112.606.101**	**225.310.291**	**3.997.340.887**	**0**	**3.997.340.887**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**600.000.000**	**1.117.830.937**	**469.943.329**	**-8.015.189**	**-559.312.868**		**70.160.209**	**2.099.732.264**	**-671.474.435**	**3.118.864.247**	**0**	**3.118.864.247**
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		0	0	0	0	0		0	-671.474.435	671.474.435	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)		0	0	0	0	0		0	0	-571.366.611	-571.366.611	0	-571.366.611
Other Comprehensive Income (Loss)		0	0	0	4.145.696	-14.441.738		0	0	0	4.145.696	0	4.145.696
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														
	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		**600.000.000**	**1.117.830.937**	**469.943.329**	**-3.869.493**	**-573.754.606**		**70.160.209**	**1.428.257.829**	**-571.366.611**	**2.551.643.332**	**0**	**2.551.643.332**	