



KAMUYU AYDINLATMA PLATFORMU

HİDROPAR HAREKET KONTROL TEKNOLOJİLERİ MERKEZİ SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

HİDROPAR HAREKET KONTROL TEKNOLOJİLERİ

MERKEZİ SANAYİ VE TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

Giriş

1. Hidropar Hareket Kontrol Teknolojileri Merkezi Sanayi ve Ticaret Anonim Şirketi 'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. 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 konsolide 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 özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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 bildirmemekteyiz.

Sonuç

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

Ankara, 14 Ağustos 2025

NOTE OFFICE ULUSLARARASI BAĞIMSIZ DENETİM

DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK AŞ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	86.666.164	67.233.069
Financial Investments	4	920.293	961.393
Financial Assets Available-for-sale		920.293	961.393
Trade Receivables	6	173.606.469	242.418.379
Trade Receivables Due From Related Parties		3.033.576	29.795.704
Trade Receivables Due From Unrelated Parties		170.572.893	212.622.675
Other Receivables	9	18.367.779	75.212.609
Other Receivables Due From Related Parties		3.778.535	619.953
Other Receivables Due From Unrelated Parties		14.589.244	74.592.656
Inventories		437.522.967	438.499.265
Prepayments	10	50.598.444	40.567.526
Prepayments to Related Parties		7.244.116	7.444.329
Prepayments to Unrelated Parties		43.354.328	33.123.197
Current Tax Assets		3.027.673	0
Other current assets	11	14.285.203	35.069.874
Other Current Assets Due From Related Parties		1.012.926	1.655.603
Other Current Assets Due From Unrelated Parties		13.272.277	33.414.271
SUB-TOTAL		784.994.992	899.962.115
Total current assets		784.994.992	899.962.115
NON-CURRENT ASSETS			
Financial Investments		7.349.958	7.598.827
Financial Assets Available-for-Sale		7.349.958	7.598.827
Trade Receivables	7	15.089	223.378
Trade Receivables Due From Unrelated Parties		15.089	223.378
Property, plant and equipment	12	461.166.022	454.317.835
Buildings		259.191.257	263.274.724
Machinery And Equipments		124.686.185	118.240.606
Vehicles		28.357.648	27.282.843
Fixtures and fittings		37.693.006	36.709.763
Leasehold Improvements		10.843.365	8.809.899
Construction in Progress		394.561	0
Right of Use Assets		9.370.557	21.272.789
Intangible assets and goodwill	13	523.113.445	390.331.365
Goodwill		52.679.341	10.879.341
Computer Softwares		25.368.510	25.258.891
Capitalized Development Costs		445.065.594	354.193.133
Prepayments	10	22.299.223	20.281.267
Prepayments to Unrelated Parties		22.299.223	20.281.267
Total non-current assets		1.023.314.294	894.025.461
Total assets		1.808.309.286	1.793.987.576
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	14.904.311	107.480.853
Current Borrowings From Unrelated Parties		14.904.311	107.480.853
Bank Loans		14.904.311	107.480.853
Current Portion of Non-current Borrowings	5	222.623.400	218.447.299
Current Portion of Non-current Borrowings from Unrelated Parties		222.623.400	218.447.299
Bank Loans		222.623.400	218.447.299
Other Financial Liabilities	5	15.371.827	12.700.594
Put Option Liabilities Related with Non-controlling Interests		11.890.029	9.966.874
Financial Guarantee Contracts		3.481.798	2.733.720
Trade Payables	6	145.349.374	249.911.703
Trade Payables to Related Parties		0	206.351
Trade Payables to Unrelated Parties		145.349.374	249.705.352
Employee Benefit Obligations	8	16.751.977	16.771.257
Other Payables	7	30.495.467	59.819.977

Other Payables to Related Parties		20.949.263	32.427.749
Other Payables to Unrelated Parties		9.546.204	27.392.228
Deferred Income Other Than Contract Liabilities	10	239.707.674	275.771.377
Deferred Income Other Than Contract Liabilities from Unrelated Parties		239.707.674	275.771.377
Current provisions	14-15	14.165.162	17.832.408
Current provisions for employee benefits		14.157.562	17.823.541
Other current provisions		7.600	8.867
Other Current Liabilities	11	4.833.475	8.074.684
Other Current Liabilities to Unrelated Parties		4.833.475	8.074.684
SUB-TOTAL		704.202.667	966.810.152
Total current liabilities		704.202.667	966.810.152
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	21.524.788	27.559.662
Long Term Borrowings From Unrelated Parties		21.524.788	27.559.662
Bank Loans		21.524.788	27.559.662
Other Financial Liabilities	5	4.061.089	15.161.231
Put Option Liabilities Related with Non-controlling Interests		4.061.089	15.161.231
Non-current provisions	16	19.467.469	34.441.688
Non-current provisions for employee benefits		19.467.469	34.441.688
Deferred Tax Liabilities	15	78.505.333	47.987.481
Total non-current liabilities		123.558.679	125.150.062
Total liabilities		827.761.346	1.091.960.214
EQUITY			
Equity attributable to owners of parent		946.469.571	668.395.225
Issued capital		105.000.000	105.000.000
Inflation Adjustments on Capital		244.289.042	244.289.042
Capital Advance		313.913.786	0
Share Premium (Discount)		186.239.676	186.239.676
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		79.172.650	63.393.794
Gains (Losses) on Revaluation and Remeasurement		79.172.650	63.393.794
Increases (Decreases) on Revaluation of Property, Plant and Equipment		74.223.772	74.223.772
Gains (Losses) on Remeasurements of Defined Benefit Plans		4.948.878	-10.829.978
Restricted Reserves Appropriated From Profits		24.927.072	22.475.243
Legal Reserves		24.927.072	22.475.243
Prior Years' Profits or Losses		22.781.193	194.087.158
Current Period Net Profit Or Loss		-29.853.848	-147.089.688
Non-controlling interests		34.078.369	33.632.137
Total equity		980.547.940	702.027.362
Total Liabilities and Equity		1.808.309.286	1.793.987.576



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	18	327.704.585	303.555.912	181.806.348	150.160.790
Cost of sales	18	-209.507.967	-181.438.592	-107.920.884	-87.084.576
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		118.196.618	122.117.320	73.885.464	63.076.214
GROSS PROFIT (LOSS)		118.196.618	122.117.320	73.885.464	63.076.214
General Administrative Expenses	20	-80.205.996	-82.202.276	-38.783.228	-36.259.926
Marketing Expenses	20	-19.722.572	-33.450.691	-10.583.352	-11.512.780
Research and development expense	20	-14.439.387	-14.818.683	-6.657.488	-3.210.089
Other Income from Operating Activities	21	69.955.859	103.225.499	9.552.439	5.145.850
Other Expenses from Operating Activities	21	-61.653.617	-58.886.352	-23.804.133	4.616.119
PROFIT (LOSS) FROM OPERATING ACTIVITIES		12.130.905	35.984.817	3.609.702	21.855.388
Investment Activity Income	23	885.566	499.764	885.566	499.764
Investment Activity Expenses	23	-6.560.027	-2.944.061	-6.255.462	-2.944.061
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	762.729	0	340.631
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.456.444	34.303.249	-1.760.194	19.751.722
Finance income	22	14.007.819	15.611.741	8.274.982	3.234.487
Finance costs	22	-84.029.988	-92.154.207	-14.263.322	-41.726.934
Gains (losses) on net monetary position	28	36.218.397	14.109.840	-14.624.969	-16.574.860
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-27.347.328	-28.129.377	-22.373.503	-35.315.585
Tax (Expense) Income, Continuing Operations		-2.060.288	-32.781.277	10.090.881	-2.000.990
Current Period Tax (Expense) Income	15	0	-60.120	0	522.249
Deferred Tax (Expense) Income	15	-2.060.288	-32.721.157	10.090.881	-2.523.239
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.407.616	-60.910.654	-12.282.622	-37.316.575
PROFIT (LOSS)		-29.407.616	-60.910.654	-12.282.622	-37.316.575
Profit (loss), attributable to [abstract]					
Non-controlling Interests		446.232	5.776.411	1.018.314	4.096.485
Owners of Parent		-29.853.848	-66.687.065	-13.300.936	-41.413.060
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	14	15.778.856	10.720.831	-3.737.587	-992.371
Gains (Losses) on Remeasurements of Defined Benefit Plans		20.919.261	13.960.709	-4.705.802	-1.436.567
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-5.140.405	-3.239.878	968.215	444.196
Taxes Relating to Remeasurements of Defined Benefit Plans		-5.140.405	-3.239.878	968.215	444.196
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		15.778.856	10.720.831	-3.737.587	-992.371
TOTAL COMPREHENSIVE INCOME (LOSS)		-13.628.760	-50.189.823	-16.020.209	-38.308.946
Total Comprehensive Income Attributable to					
Non-controlling Interests		446.232	5.776.411	1.018.313	4.096.485
Owners of Parent		-14.074.992	-55.966.234	-17.038.522	-42.405.431

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		-108.412.183	-46.821.851
Profit (Loss)		-29.407.616	-60.910.654
Adjustments to Reconcile Profit (Loss)		2.781.150	128.262.801
Adjustments for depreciation and amortisation expense		26.929.651	41.623.852
Adjustments for provisions		3.060.190	6.132.455
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.060.190	6.249.423
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			9.640
Adjustments for (Reversal of) General Provisions		0	-126.608
Adjustments for Interest (Income) Expenses		-4.928.230	-11.895.148
Adjustments for Interest Income		-16.294.500	-18.336.052
Adjustments for interest expense		11.366.270	6.440.904
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	-762.729
Adjustments for undistributed profits of associates		0	-762.729
Adjustments for Tax (Income) Expenses		37.375.767	32.969.465
Adjustments Related to Gain and Losses on Net Monetary Position		-59.656.228	60.194.906
Changes in Working Capital		-81.785.717	-114.173.998
Adjustments for decrease (increase) in trade accounts receivable		50.462.277	98.952.959
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.243.356	13.586.008
Adjustments for decrease (increase) in inventories		-61.689.854	-62.509.694
Decrease (Increase) in Prepaid Expenses		-20.744.806	5.364.630
Adjustments for increase (decrease) in trade accounts payable		-80.213.591	-80.527.433
Increase (decrease) in Payables due to Finance Sector Operations		-933.376	-1.320.842
Increase (Decrease) in Employee Benefit Liabilities		2.377.510	39.318.974
Adjustments for increase (decrease) in other operating payables		-20.775.607	-143.434.587
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		3.346.924	16.551.482
Other Adjustments for Other Increase (Decrease) in Working Capital		45.141.450	-155.495
Cash Flows from (used in) Operations		-108.412.183	-46.821.851
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-55.446.612	-67.635.006
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-40.000.000	0
Proceeds from sales of property, plant, equipment and intangible assets	0	1.412.283	5.070.983
Purchase of Property, Plant, Equipment and Intangible Assets		-16.858.895	-72.705.989
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		192.900.202	-30.916.161
Proceeds from Capital Advances		305.000.000	0
Proceeds from borrowings		67.868.586	164.243.218
Repayments of borrowings		-122.115.883	-112.873.949
Interest paid		-69.270.969	-86.307.437
Interest Received		872.857	4.970.309
Income taxes refund (paid)		10.545.611	-948.302
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		29.041.407	-145.373.018
Net increase (decrease) in cash and cash equivalents		29.041.407	-145.373.018
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		67.233.069	295.339.268
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-9.608.312	-58.565.114
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		86.666.164	91.401.136

[illegible]

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							1.720.162			1.455.032	-23.219.480		-20.044.286		-20.044.286
	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				313.913.786									313.913.786		313.913.786
	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		105.000.000	244.289.042	313.913.786	186.239.676	74.223.772	4.948.878			24.927.072	22.781.193	-29.853.848	946.469.571	34.078.369	980.547.940