Date and time of publication on KAP: 19.08.2025 18:33:11
https://www.kap.org.tr/en/Bildirim/1480812

KAMUYU AYDINLATMA PLATFORMU

SERANİT GRANİT SERAMİK SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Seranit Granit Seramik Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Seranit Granit Seramik Sanayi ve Ticaret A.Ş. ("Seranit" veya "Şirket") ve Bağlı Ortakları'nın (hep birlikte "Grup " olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup 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.

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.

Sonuç

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.

ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of SFAI Global

Ali ORDULU

Sorumlu Denetçi

İstanbul, 19 Ağustos 2025

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	Not.6	38.870.675	21.774.563
Trade Receivables	Not.7	1.276.531.750	932.219.967
Trade Receivables Due From Related Parties	Not. 7-8	158.213.636	139.934.387
Trade Receivables Due From Unrelated Parties	Not.7	1.118.318.114	792.285.580
Other Receivables		91.528.860	85.473.992
Other Receivables Due From Related Parties		29.493.550	22.036.805
Other Receivables Due From Unrelated Parties		62.035.310	63.437.187
Inventories	Not.9	3.430.168.170	3.463.470.178
Prepayments	Not.10	298.280.434	238.389.412
Prepayments to Related Parties	Not.10	43.728	53.774
Prepayments to Unrelated Parties	Not.10	298.236.706	238.335.638
Current Tax Assets		121.145	2.279.512
Other current assets		45.028.782	29.945.988
SUB-TOTAL		**5.180.529.816**	**4.773.553.612**
Total current assets		**5.180.529.816**	**4.773.553.612**
NON-CURRENT ASSETS			
Other Receivables		1.126.997	1.278.287
Other Receivables Due From Unrelated Parties		1.126.997	1.278.287
Investment property	Not.11	124.957.881	124.466.816
Property, plant and equipment	Not.12	5.873.628.995	5.986.780.646
Right of Use Assets	Not.12	30.485.115	0
Intangible assets and goodwill	Not.13	25.698.802	30.705.030
Other intangible assets		25.698.802	30.705.030
Prepayments		0	9.641.984
Prepayments to Unrelated Parties		0	9.641.984
Total non-current assets		**6.055.897.790**	**6.152.872.763**
Total assets		**11.236.427.606**	**10.926.426.375**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		35.214.960	164.170.976
Current Portion of Non-current Borrowings		1.429.164.518	2.094.875.750
Trade Payables	Not.7	618.501.400	664.219.758
Trade Payables to Related Parties	Not.7-8	15.426.184	12.694.692
Trade Payables to Unrelated Parties	Not.7-8	603.075.216	651.525.066
Employee Benefit Obligations		50.317.997	19.476.541
Other Payables		302.038.358	224.463.382
Other Payables to Related Parties		216.530.446	180.218.410
Other Payables to Unrelated Parties		85.507.912	44.244.972
Deferred Income Other Than Contract Liabilities		307.141.776	295.970.289
Deferred Income Other Than Contract Liabilities From Related Parties		2.304.347	104.075.897
Deferred Income Other Than Contract Liabilities from Unrelated Parties		304.837.429	191.894.392
Current provisions		23.554.138	22.741.120
Current provisions for employee benefits		23.554.138	22.741.120
SUB-TOTAL		**2.765.933.147**	**3.485.917.816**
Total current liabilities		**2.765.933.147**	**3.485.917.816**
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.839.352.536	2.409.574.325
Non-current provisions		142.969.226	132.940.808
Non-current provisions for employee benefits		141.497.814	128.831.696
Other non-current provisions		1.471.412	4.109.112
Deferred Tax Liabilities		1.007.455.475	988.899.408
Total non-current liabilities		**3.989.777.237**	**3.531.414.541**
Total liabilities		**6.755.710.384**	**7.017.332.357**
EQUITY			
Equity attributable to owners of parent	Not.14	4.480.717.222	3.909.094.018

Issued capital		413.000.000	300.000.000
Inflation Adjustments on Capital		922.008.083	908.446.285
Share Premium (Discount)		1.328.496.964	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.819.820.942	2.826.082.618
Restricted Reserves Appropriated From Profits		39.434.569	39.434.569
Prior Years' Profits or Losses		-164.869.454	-912.061.687
Current Period Net Profit Or Loss		-877.173.882	747.192.233
Total equity		**4.480.717.222**	**3.909.094.018**
Total Liabilities and Equity		**11.236.427.606**	**10.926.426.375**

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	15	1.076.060.555	1.037.510.033	506.171.786	512.464.943
Cost of sales	15	-670.245.040	-564.203.791	-318.944.297	-259.808.348
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		405.815.515	473.306.242	187.227.489	252.656.595
GROSS PROFIT (LOSS)		405.815.515	473.306.242	187.227.489	252.656.595
General Administrative Expenses	17	-131.787.340	-112.162.086	-60.200.107	-42.534.864
Marketing Expenses	17	-181.778.133	-181.967.230	-89.920.756	-76.753.070
Research and development expense	17	-15.221.650	-15.884.250	-7.366.144	-5.449.561
Other Income from Operating Activities	18	376.894.160	345.968.630	21.449.958	-28.652.497
Other Expenses from Operating Activities	18	-338.039.147	-298.418.255	1.588.716	1.821.559
PROFIT (LOSS) FROM OPERATING ACTIVITIES		115.883.405	210.843.051	52.779.156	101.088.162
Investment Activity Income	19		215.800		7.095.617
Investment Activity Expenses	19		-1.270.730		-1.270.730
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		115.883.405	209.788.121	52.779.156	106.913.049
Finance income	20	995.517		995.517	
Finance costs	20	-1.286.399.176	-628.522.110	-688.410.359	-25.489.382
Gains (losses) on net monetary position		483.313.779	1.082.718.073	420.497.483	33.808.256
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-686.206.475	663.984.084	-214.138.203	115.231.923
Tax (Expense) Income, Continuing Operations		-190.967.407	-204.433.650	-142.856.444	-21.610.737
Deferred Tax (Expense) Income		-190.967.407	-204.433.650	-142.856.444	-21.610.737
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-877.173.882	459.550.434	-356.994.647	93.621.186
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-877.173.882	459.550.434	-356.994.647	93.621.186
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-877.173.882	459.550.434	-356.994.647	93.621.186
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)	21	-2,33190000	1,53180000	-0,94900000	0,31210000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.261.676	-178.241.689	-3.705.226	51.298.529
Gains (Losses) on Revaluation of Property, Plant and Equipment			-269.041.629		69.111.976
Gains (Losses) on Remeasurements of Defined Benefit Plans		-8.348.901	31.386.044	-4.987.611	-713.938
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.087.225	59.413.896	1.282.385	-17.099.509
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment			67.260.407		-17.277.994
Taxes Relating to Remeasurements of Defined Benefit Plans		2.087.225	-7.846.511	1.282.385	178.485
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-6.261.676**	**-178.241.689**	**-3.705.226**	**51.298.529**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-883.435.558**	**281.308.745**	**-360.699.873**	**144.919.715**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-883.435.558	281.308.745	-360.699.873	144.919.715

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	14	**281.907.968**	**569.202.956**
Profit (Loss)		-877.173.882	459.550.434
Profit (Loss) from Continuing Operations		-877.173.882	459.550.434
Adjustments to Reconcile Profit (Loss)		**1.540.708.514**	**341.840.296**
Adjustments for depreciation and amortisation expense	12	150.113.036	159.713.478
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	1.949.288
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	0	1.949.288
Adjustments for provisions		24.741.117	28.670.808
Adjustments for (Reversal of) Provisions Related with Employee Benefits		26.791.582	28.670.808
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-2.050.465	0
Adjustments for Interest (Income) Expenses		1.356.460.168	439.408.343
Adjustments for Interest Income		995.517	0
Adjustments for interest expense		1.286.399.176	436.058.949
Deferred Financial Expense from Credit Purchases		220.288.552	164.901.780
Unearned Financial Income from Credit Sales		-151.223.077	-161.552.386
Adjustments for fair value losses (gains)		0	1.054.930
Adjustments for Fair Value Losses (Gains) of Investment Property		0	1.054.930
Adjustments for Tax (Income) Expenses		190.967.407	204.433.650
Adjustments Related to Gain and Losses on Net Monetary Position		-181.573.214	-493.390.201
Changes in Working Capital		**-377.441.099**	**-222.762.026**
Adjustments for decrease (increase) in trade accounts receivable	7	-193.088.706	204.963.988
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-193.088.706	204.963.988
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.903.578	-48.029.731
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.903.578	-48.029.731
Adjustments for decrease (increase) in inventories	9	33.302.008	-294.964.719
Decrease (Increase) in Prepaid Expenses		-50.249.038	-80.151.853
Adjustments for increase (decrease) in trade accounts payable	7	-266.006.910	-26.478.790
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-266.006.910	-26.478.790
Increase (Decrease) in Employee Benefit Liabilities		30.841.456	-880.496
Adjustments for increase (decrease) in other operating payables		77.574.976	-49.444.885
Increase (Decrease) in Other Operating Payables to Unrelated Parties		77.574.976	-49.444.885
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		11.171.487	71.289.287
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.082.794	935.173
Decrease (Increase) in Other Assets Related with Operations		-15.082.794	935.173
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		**286.093.533**	**578.628.704**
Payments Related with Provisions for Employee Benefits		-4.185.565	-9.425.748
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-62.931.337**	**-49.848.129**
Purchase of Property, Plant, Equipment and Intangible Assets	12	-62.440.272	-49.848.129
Purchase of intangible assets		-62.440.272	-49.848.129
Cash Inflows from Sale of Investment Property		-491.065	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-196.229.451**	**-494.575.965**
Proceeds from borrowings		2.492.000.000	1.012.891.961
Proceeds from Loans		2.492.000.000	1.012.891.961
Repayments of borrowings		-2.856.889.037	-513.776.983
Loan Repayments		-2.856.889.037	-513.776.983

Interest paid		-1.286.399.176	-993.690.943
Other inflows (outflows) of cash		1.455.058.762	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		22.747.180	24.778.862
Net increase (decrease) in cash and cash equivalents		22.747.180	24.778.862
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**21.774.563**	**75.991.141**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-5.651.068	-15.068.873
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**38.870.675**	**85.701.130**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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									
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	14	300.000.000	908.446.287		-28.016.914	2.749.254.422			39.434.570	-2.530.798.735	1.618.737.048	3.057.056.678		3.057.056.678
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										1.618.737.048	-1.618.737.048			
Total Comprehensive Income (Loss)					23.539.533	-201.781.222					459.550.434	281.308.745		281.308.745
Profit (loss)											459.550.434	459.550.434		459.550.434
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					23.539.533	-201.781.222						-178.241.689		-178.241.689
Equity at end of period	14	300.000.000	908.446.287		-4.477.381	2.547.473.200			39.434.570	-912.061.687	459.550.434	3.338.365.423		3.338.365.423
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period	14	300.000.000	908.446.285		-31.202.858	2.857.285.476			39.434.569	-912.061.687	747.192.233	3.909.094.018		3.909.094.018
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										747.192.233	-747.192.233			0
Total Comprehensive Income (Loss)					-6.261.676						-877.173.882	-883.435.558		-883.435.558
Profit (loss)											-877.173.882	-877.173.882		-877.173.882
Other Comprehensive Income (Loss)														
Issue of equity		113.000.000	13.561.798	1.328.496.964								1.455.058.762		1.455.058.762
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															
	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					-6.261.676							-6.261.676		-6.261.676
	Equity at end of period	14	**413.000.000**	**922.008.083**	**1.328.496.964**	**-37.464.534**	**2.857.285.476**			**39.434.569**	**-164.869.454**	**-877.173.882**	**4.480.717.222**		**4.480.717.222**