



KAMUYU AYDINLATMA PLATFORMU

BATIÇİM ÇİMENTO SANAYİ A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements

01.01.2026-30.06.2026 Financial Statements and Notes



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

Independet Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

BATIÇİM ÇİMENTO SANAYİ ANONİM ŞİRKETİ

Yönetim Kurulu'na

1. Giriş

BATIÇİM ÇİMENTO SANAYİ ANONİM ŞİRKETİ'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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 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 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 konsolide 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 Husus

Grup'un önceki dönem finansal tabloları, başka bir bağımsız denetim şirketi tarafından denetlenmiş olup, ilgili bağımsız denetçi tarafından 20 Şubat 2026 tarihinde düzenlenen bağımsız denetçi raporunda finansal tablolara ilişkin olumlu görüş bildirilmiştir.

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.

2 Ekim 2026, Ankara

ALİ OSMAN EFLATUN

Sorumlu Denetçi

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacusworldwide

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025	Pre-Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)				
Assets [abstract]				
CURRENT ASSETS				
Cash and cash equivalents	3	68.548.640	70.337.100	51.267.690
Trade Receivables	5	1.584.273.490	1.378.087.413	1.286.795.344
Trade Receivables Due From Related Parties		105.940.081	281.812.713	141.783.699
Trade Receivables Due From Unrelated Parties		1.478.333.409	1.096.274.700	1.145.011.645
Other Receivables	7	239.853.138	291.507.317	178.111.222
Other Receivables Due From Related Parties		23.155.336	9.972.965	12.006.155
Other Receivables Due From Unrelated Parties		216.697.802	281.534.352	166.105.067
Inventories	8	1.175.155.789	1.071.709.446	1.122.636.868
Prepayments	12	145.661.452	91.628.260	69.410.742
Current Tax Assets	13	826.943	1.725.936	752.809
Other current assets	15	17.652.173	15.792.792	168.319.368
SUB-TOTAL		3.231.971.625	2.920.788.264	2.877.294.043
Total current assets		3.231.971.625	2.920.788.264	2.877.294.043
NON-CURRENT ASSETS				
Other Receivables	7	2.467.967	2.824.842	785.597
Investment property	9	1.083.498.048	1.083.498.048	1.099.001.587
Property, plant and equipment	10	15.104.981.650	15.108.645.118	15.175.105.971
Intangible assets and goodwill	11	95.843	48.873	341.940
Prepayments	12	28.616.635	37.284.979	0
Total non-current assets		16.219.660.143	16.232.301.860	16.275.235.095
Total assets		19.451.631.768	19.153.090.124	19.152.529.138
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings	4	156.794.690	296.178.236	323.086.657
Current Borrowings From Unrelated Parties		156.794.690	296.178.236	323.086.657
Bank Loans		156.794.690	296.178.236	323.086.657
Current Portion of Non-current Borrowings	4	710.129.035	739.978.649	539.804.963
Current Portion of Non-current Borrowings from Unrelated Parties		710.129.035	739.978.649	539.804.963
Bank Loans		710.129.035	739.978.649	539.804.963
Other Financial Liabilities	4	80.644.198	77.036.452	327.023.381
Other Miscellaneous Financial Liabilities		80.644.198	77.036.452	327.023.381
Trade Payables	5	1.633.724.447	1.324.664.204	932.583.364
Trade Payables to Related Parties		211.656.548	183.367.642	248.826.858
Trade Payables to Unrelated Parties		1.422.067.899	1.141.296.562	683.756.506
Employee Benefit Obligations	6	48.202.464	28.107.322	23.334.102
Other Payables	7	706.190.167	12.554	2.905.090.567
Other Payables to Related Parties		690.222.478	0	2.905.074.134
Other Payables to Unrelated Parties		15.967.689	12.554	16.433
Deferred Income Other Than Contract Liabilities	12	44.859.985	4.506.770	38.685.268
Current provisions	14	31.034.780	18.584.942	15.013.588
Current provisions for employee benefits		27.777.555	14.749.284	11.172.090
Other current provisions		3.257.225	3.835.658	3.841.498
Other Current Liabilities	15	68.357.101	63.821.322	50.126.889
SUB-TOTAL		3.479.936.867	2.552.890.451	5.154.748.779
Total current liabilities		3.479.936.867	2.552.890.451	5.154.748.779
NON-CURRENT LIABILITIES				
Long Term Borrowings	4	1.965.891.517	2.453.730.149	2.652.583.614
Long Term Borrowings From Unrelated Parties		1.965.891.517	2.453.730.149	2.652.583.614
Bank Loans		1.965.891.517	2.453.730.149	2.652.583.614
Non-current provisions	14	150.798.114	137.322.725	130.876.721
Non-current provisions for employee benefits		101.683.513	88.208.124	81.541.269
Other non-current provisions		49.114.601	49.114.601	49.335.452
Total non-current liabilities		2.116.689.631	2.591.052.874	2.783.460.335
Total liabilities		5.596.626.498	5.143.943.325	7.938.209.114
EQUITY				
Equity attributable to owners of parent		13.855.005.270	14.009.146.799	11.214.320.024

Issued capital	17	1.600.000.000	1.600.000.000	1.600.000.000
Inflation Adjustments on Capital	17	9.530.000.421	9.530.000.422	9.530.000.420
Capital Advance	17	3.057.893.495	3.057.893.495	0
Treasury Shares (-)		-3.245.219	-3.245.219	-3.245.219
Share Premium (Discount)	17	20.660.926	20.660.926	20.660.926
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	1.917.439.317	1.931.714.024	1.744.022.127
Gains (Losses) on Revaluation and Remeasurement		1.917.439.317	1.931.714.024	1.744.022.127
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.018.132.300	2.018.132.300	1.836.218.143
Gains (Losses) on Remeasurements of Defined Benefit Plans		-100.692.983	-86.418.276	-92.196.016
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0	0
Restricted Reserves Appropriated From Profits	19	588.078.338	588.078.338	588.078.338
Legal Reserves		577.451.433	577.451.433	577.451.433
Other Restricted Profit Reserves		10.626.905	10.626.905	10.626.905
Prior Years' Profits or Losses	20	-2.715.955.187	-2.265.196.567	-1.986.527.836
Current Period Net Profit Or Loss		-139.866.821	-450.758.620	-278.668.732
Non-controlling interests		0	0	0
Total equity		13.855.005.270	14.009.146.799	11.214.320.024
Total Liabilities and Equity		19.451.631.768	19.153.090.124	19.152.529.138

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	3.100.187.543	3.456.498.928	1.595.807.922	1.877.923.607
Cost of sales	21	-2.482.957.047	-2.875.168.139	-1.215.246.302	-1.624.115.249
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		617.230.496	581.330.789	380.561.620	253.808.358
GROSS PROFIT (LOSS)		617.230.496	581.330.789	380.561.620	253.808.358
General Administrative Expenses		-186.536.947	-146.154.883	-94.754.924	-81.497.962
Marketing Expenses		-416.406.520	-323.249.271	-186.917.202	-167.953.899
Research and development expense		-10.808.688	0	-9.198.257	0
Other Income from Operating Activities	22	55.430.439	90.554.034	31.947.974	47.504.972
Other Expenses from Operating Activities	22	-98.957.845	-85.035.461	-78.598.807	-53.739.147
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-40.049.065	117.445.208	43.040.404	-1.877.678
Investment Activity Income		1.942.395	0	1.942.395	0
Investment Activity Expenses		-3.417.675	-14.220	-3.417.675	-14.220
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-41.524.345	117.430.988	41.565.124	-1.891.898
Finance income	23	73.334.562	9.798.972	70.605.597	8.067.990
Finance costs	23	-479.650.964	-675.982.177	-208.278.426	-303.725.551
Gains (losses) on net monetary position		307.973.926	565.175.427	175.626.939	114.008.258
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-139.866.821	16.423.210	79.519.234	-183.541.201
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-139.866.821	16.423.210	79.519.234	-183.541.201
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-139.866.821	16.423.210	79.519.234	-183.541.201
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-139.866.821	16.423.210	79.519.234	-183.541.201
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (Zarar)	24	-0,08740000	0,01030000	0,04970000	-0,11470000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-14.274.707	7.396.571	-2.308.119	9.649.928
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-14.274.707	7.396.571	-2.308.119	9.649.928
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-14.274.707	7.396.571	-2.308.119	9.649.928
TOTAL COMPREHENSIVE INCOME (LOSS)		-154.141.528	23.819.781	77.211.115	-173.891.273
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-154.141.528	23.819.781	77.211.115	-173.891.273

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		410.545.689	125.480.992
Profit (Loss)		-139.866.821	16.423.210
Profit (Loss) from Continuing Operations		-139.866.821	16.423.210
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		459.847.358	235.707.762
Adjustments for depreciation and amortisation expense	10,11	336.051.745	348.218.628
Adjustments for Impairment Loss (Reversal of Impairment Loss)	8	0	-18.504.379
Adjustments for provisions	14	11.650.520	12.536.513
Adjustments for Interest (Income) Expenses	4	91.510.906	-68.573.862
Adjustments for losses (gains) on disposal of non-current assets	26	1.475.280	14.220
Adjustments Related to Gain and Losses on Net Monetary Position		19.158.907	-37.983.358
Changes in Working Capital		89.666.159	-126.596.398
Adjustments for decrease (increase) in trade accounts receivable	5	-206.186.077	-570.409.854
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	65.193.425	-49.919.742
Adjustments for decrease (increase) in inventories	8	-103.446.343	66.797.817
Decrease (Increase) in Prepaid Expenses	12	-54.034.979	-75.976.190
Adjustments for increase (decrease) in trade accounts payable	5	28.288.906	-87.360.399
Adjustments for increase (decrease) in other operating payables	7	311.106.855	378.304.705
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	40.353.215	57.134.390
Other Adjustments for Other Increase (Decrease) in Working Capital	15	8.391.157	154.832.875
Cash Flows from (used in) Operations		409.646.696	125.534.574
Income taxes refund (paid)	13	898.993	-53.582
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-332.638.312	-76.465.780
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-332.638.312	-76.465.780
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-67.934.846	-41.814.009
Proceeds from Issuing Shares or Other Equity Instruments	17	-1	1
Proceeds from Capital Advances	17	0	3.057.893.495
Proceeds from borrowings	4	59.975.099	366.842.831
Repayments of borrowings	4	-804.950.051	-512.024.650
Increase in Other Payables to Related Parties	7	690.222.478	0
Decrease in Other Payables to Related Parties	7	-13.182.371	-2.954.525.686
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		9.972.531	7.201.203
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		9.972.531	7.201.203
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	70.337.100	51.267.690
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-11.760.991	-2.765.682
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	68.548.640	55.703.211

Current Period 01.01.2026 - 30.06.2026	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		1.600.000.000	9.530.000.421	3.057.893.495	-3.245.219	20.660.926	2.018.132.300	-100.692.983				588.078.338	-2.715.955.187	-139.866.821	13.855.005.270		13.855.005.270	