



KAMUYU AYDINLATMA PLATFORMU

BATIÇİM BATI ANADOLU SANAYİ VE TİCARET 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

Independent Audit Comment

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

ARA DÖNEM SINIRLI BAĞIMSIZ DENETÇİ RAPORU

BATIÇİM BATI ANADOLU SANAYİ VE TİCARET ANONİM ŞİRKETİ VE BAĞLI ORTAKLIKLARI

Yönetim Kurulu'na

1. Giriş

BATIÇİM BATI ANADOLU SANAYİ VE TİCARET ANONİM ŞİRKETİ ve bağlı ortaklıklarının ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Diğer Husus

Şirketin 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 Abacus Worldwide

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	156.179.950	257.364.554	534.842.064
Trade Receivables	5	2.904.180.064	3.164.098.973	3.681.754.940
Trade Receivables Due From Related Parties		35.987.747	191.743.763	1.808.504
Trade Receivables Due From Unrelated Parties		2.868.192.317	2.972.355.210	3.679.946.436
Other Receivables	7	306.287.517	419.324.147	175.131.707
Other Receivables Due From Related Parties		0	8.357.319	0
Other Receivables Due From Unrelated Parties		306.287.517	410.966.828	175.131.707
Inventories	8	1.826.165.440	1.786.031.041	1.808.729.051
Prepayments	13	557.341.922	239.243.812	322.929.494
Current Tax Assets	14	3.065.542	5.552.478	65.810.324
Other current assets	16	170.131.746	164.677.977	431.130.862
SUB-TOTAL		5.923.352.181	6.036.292.982	7.020.328.442
Total current assets		5.923.352.181	6.036.292.982	7.020.328.442
NON-CURRENT ASSETS				
Financial Investments		10.000	11.776	15.414
Other Receivables	7	28.352.339	28.982.955	20.127.819
Investment property	9	4.126.547.222	4.126.547.222	4.096.578.374
Property, plant and equipment	10	28.209.348.589	28.440.862.254	28.734.110.058
Right of Use Assets	11	402.807.131	412.332.006	445.161.766
Intangible assets and goodwill	12	1.723.718.852	1.752.929.380	1.812.559.386
Prepayments	13	42.735.031	46.616.207	6.326.883
Total non-current assets		34.533.519.164	34.808.281.800	35.114.879.700
Total assets		40.456.871.345	40.844.574.782	42.135.208.142
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings	4	549.408.965	355.591.153	516.257.190
Current Borrowings From Unrelated Parties		549.408.965	355.591.153	516.257.190
Bank Loans		549.408.965	355.591.153	516.257.190
Current Portion of Non-current Borrowings	4	1.043.052.179	1.746.987.257	1.657.550.755
Current Portion of Non-current Borrowings from Unrelated Parties		1.043.052.179	1.746.987.257	1.657.550.755
Bank Loans		1.043.052.179	1.746.987.257	1.657.550.755
Other Financial Liabilities	4	91.020.752	126.042.562	950.481.450
Other Miscellaneous Financial Liabilities		91.020.752	126.042.562	950.481.450
Trade Payables	5	3.664.317.535	3.182.901.581	2.634.478.696
Trade Payables to Related Parties		240.700	18.213.703	4.914.860
Trade Payables to Unrelated Parties		3.664.076.835	3.164.687.878	2.629.563.836
Employee Benefit Obligations	6	138.561.389	90.873.940	74.687.843
Other Payables	7	319.202.179	393.333	482.513
Other Payables to Related Parties		302.890.000		
Other Payables to Unrelated Parties		16.312.179	393.333	482.513
Deferred Income Other Than Contract Liabilities	13	125.947.132	210.993.762	151.285.377
Deferred Income Other Than Contract Liabilities From Related Parties				8.674.423
Deferred Income Other Than Contract Liabilities from Unrelated Parties		125.947.132	210.993.762	142.610.954
Current tax liabilities, current	14	32.165.611	45.520.755	6.321.949
Current provisions	15	169.072.416	74.865.260	57.895.466
Current provisions for employee benefits		149.193.778	44.691.339	32.917.732
Other current provisions		19.878.638	30.173.921	24.977.734
Other Current Liabilities	16	189.694.275	153.353.672	267.273.865
SUB-TOTAL		6.322.442.433	5.987.523.275	6.316.715.104
Total current liabilities		6.322.442.433	5.987.523.275	6.316.715.104
NON-CURRENT LIABILITIES				
Long Term Borrowings	4	3.712.449.117	4.311.587.288	4.493.478.510
Long Term Borrowings From Unrelated Parties		3.712.449.117	4.311.587.288	4.493.478.510
Bank Loans		3.712.449.117	4.311.587.288	4.493.478.510
Other Financial Liabilities	4	30.509.754	38.936.286	64.662.853

Other Miscellaneous Financial Liabilities		30.509.754	38.936.286	64.662.853
Non-current provisions	15	1.127.717.695	1.054.747.953	1.013.336.005
Non-current provisions for employee benefits		282.163.414	248.354.776	231.837.680
Other non-current provisions		845.554.281	806.393.177	781.498.325
Deferred Tax Liabilities	14	1.920.876.659	1.674.127.487	1.616.707.826
Total non-current liabilities		6.791.553.225	7.079.399.014	7.188.185.194
Total liabilities		13.113.995.658	13.066.922.289	13.504.900.298
EQUITY				
Equity attributable to owners of parent		24.174.032.556	24.535.374.905	25.273.310.292
Issued capital	18	5.580.000.000	5.580.000.000	180.000.000
Inflation Adjustments on Capital	18	5.472.156.167	5.472.156.167	7.937.125.505
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	2.961.529.721	2.915.092.080	3.469.411.783
Gains (Losses) on Revaluation and Remeasurement		2.961.529.721	2.915.092.080	3.469.411.783
Increases (Decreases) on Revaluation of Property, Plant and Equipment		3.248.372.852	3.143.160.535	3.681.598.910
Gains (Losses) on Remeasurements of Defined Benefit Plans		-286.843.131	-228.068.455	-212.187.127
Restricted Reserves Appropriated From Profits	20	1.104.117.035	1.104.117.035	1.104.117.035
Legal Reserves		1.029.450.905	1.029.450.905	1.029.450.905
Other Restricted Profit Reserves		74.666.130	74.666.130	74.666.130
Advance Dividend Payments (Net) (-)				-15.721.954
Prior Years' Profits or Losses	21	9.464.009.623	9.663.347.261	12.145.618.657
Current Period Net Profit Or Loss		-407.779.990	-199.337.638	452.759.266
Non-controlling interests		3.168.843.131	3.242.277.588	3.356.997.552
Total equity		27.342.875.687	27.777.652.493	28.630.307.844
Total Liabilities and Equity		40.456.871.345	40.844.574.782	42.135.208.142

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	22	7.755.320.717	8.509.435.587	3.553.470.507	4.249.595.098
Cost of sales	22	-6.379.335.978	-7.478.486.462	-2.663.323.994	-3.951.474.366
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.375.984.739	1.030.949.125	890.146.513	298.120.732
GROSS PROFIT (LOSS)		1.375.984.739	1.030.949.125	890.146.513	298.120.732
General Administrative Expenses		-540.856.834	-458.754.760	-267.295.163	-222.776.883
Marketing Expenses		-582.650.292	-457.197.268	-289.292.482	-211.560.347
Research and development expense		-10.803.431		-9.193.000	
Other Income from Operating Activities		128.765.771	229.291.341	83.911.922	75.974.834
Other Expenses from Operating Activities		-192.335.700	-242.871.896	-106.636.061	-127.453.521
PROFIT (LOSS) FROM OPERATING ACTIVITIES		178.104.253	101.416.542	301.641.729	-187.695.185
Investment Activity Income		28.955.432	1.375.537	28.955.432	1.081.438
Investment Activity Expenses		-206.259.597	-137.842.934	-206.259.597	-104.683.994
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		800.088	-35.050.855	124.337.564	-291.297.741
Finance income		84.209.209	42.072.935	74.337.914	18.362.970
Finance costs		-995.142.808	-1.314.689.830	-502.569.621	-619.878.608
Gains (losses) on net monetary position		773.083.535	1.017.099.231	511.421.611	468.441.110
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-137.049.976	-290.568.519	207.527.468	-424.372.269
Tax (Expense) Income, Continuing Operations	14	-342.334.245	-310.814.184	-227.694.513	-750.272.020
Current Period Tax (Expense) Income		-72.507.773	-48.897.953	-29.151.443	-19.037.121
Deferred Tax (Expense) Income		-269.826.472	-261.916.231	-198.543.070	-731.234.899
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-479.384.221	-601.382.703	-20.167.045	-1.174.644.289
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-479.384.221	-601.382.703	-20.167.045	-1.174.644.289
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-71.604.231	37.980.279	35.710.998	-144.817.530
Owners of Parent		-407.779.990	-639.362.982	-55.878.043	-1.029.826.759
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>	23	-0,07310000	-0,11460000	-0,01000000	-0,18460000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		46.437.641	10.256.557	37.434.705	17.744.872
Gains (Losses) on Revaluation of Property, Plant and Equipment	10	97.209.515		97.209.515	
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-73.849.174	12.067.292	-81.351.621	22.051.246
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		23.077.300	-1.810.735	21.576.811	-4.306.374
Deferred Tax (Expense) Income		23.077.300	-1.810.735	21.576.811	-4.306.374
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		46.437.641	10.256.557	37.434.705	17.744.872
TOTAL COMPREHENSIVE INCOME (LOSS)		-432.946.580	-591.126.146	17.267.660	-1.156.899.417
Total Comprehensive Income Attributable to					
Non-controlling Interests		-1.830.226	-152.700.243	105.485.002	-335.058.305
Owners of Parent		-431.116.354	-438.425.903	-88.217.342	-821.841.112

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		1.177.472.070	905.521.101
Profit (Loss)		-479.384.221	-601.382.703
Profit (Loss) from Continuing Operations		-479.384.221	-601.382.703
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		1.099.211.164	645.199.517
Adjustments for depreciation and amortisation expense	10,11,12	647.159.105	572.977.874
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-21.385.290
Adjustments for provisions	15	17.884.214	35.598.819
Adjustments for Tax (Income) Expenses	14	269.826.472	261.916.231
Adjustments for losses (gains) on disposal of non-current assets	10,11,12	182.166.479	29.994.496
Adjustments Related to Gain and Losses on Net Monetary Position		-17.825.106	-233.902.613
Changes in Working Capital		568.513.335	783.074.866
Adjustments for decrease (increase) in trade accounts receivable	5	261.185.752	353.492.635
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	106.936.761	-258.447.047
Adjustments for decrease (increase) in inventories	8	-40.134.399	80.089.843
Decrease (Increase) in Prepaid Expenses	13	-322.887.065	-113.108.911
Adjustments for increase (decrease) in trade accounts payable	5	-17.973.003	-4.914.860
Adjustments for increase (decrease) in other operating payables	7	549.119.441	543.525.013
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	13	-85.046.630	60.676.534
Other Adjustments for Other Increase (Decrease) in Working Capital	14,16	117.312.478	121.761.659
Cash Flows from (used in) Operations		1.188.340.278	826.891.680
Income taxes refund (paid)	14	-10.868.208	78.629.421
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-420.938.539	-144.976.935
Proceeds from sales of property, plant, equipment and intangible assets	10,11,12	33.799.576	0
Purchase of Property, Plant, Equipment and Intangible Assets	10,11,12	-454.738.115	-144.976.935
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-841.456.460	-1.048.456.641
Proceeds from borrowings	4	253.079.565	51.964.658
Repayments of borrowings	4	-1.405.783.344	-943.308.617
Increase in Other Payables to Related Parties	7	311.247.319	0
Decrease in Other Payables to Related Parties	7	0	-48.842.032
Dividends Paid		0	-108.270.650
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-84.922.929	-287.912.475
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-84.922.929	-287.912.475
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	257.364.554	534.842.064
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-16.261.675	-7.068.388
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	156.179.950	239.861.201

[illegible]

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				105,212,317	-58,774,676							46,437,641	38,391,173	84,828,814
	Equity at end of period		5,580,000,000	5,472,156,167	3,248,372,852	-286,843,131				1,104,117,035		9,464,009,623	24,174,032,566	3,168,843,131	27,342,875,687