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KAMUYU AYDINLATMA PLATFORMU

KİMTEKS POLİÜRETAN SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Kimteks Poliüretan Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Kimteks Poliüretan Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar 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 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 konsolide 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 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

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.

Diğer Hususlar

Grup'un 31 Aralık 2025 tarihli konsolide finansal tabloları başka bir denetim şirketi tarafından denetlenmiş ve söz konusu şirket 11 Mart 2026 tarihli raporunda ilgili konsolide finansal tablolara ilişkin olumlu görüş vermiştir. Grup'un 30 Haziran 2025 tarihi itibariyle düzenlenmiş ara dönem özet konsolide finansal bilgileri de aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 14 Ağustos 2025 tarihli sınırlı denetim sonucunda ilgili ara dönem özet konsolide finansal bilgilerin tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususun dikkatini çekmediğini ifade etmiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Sertu Talı, SMMM

Sorumlu Denetçi

İstanbul, 18 Ağustos 2026

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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	19	465.707.904	1.052.484.880
Trade Receivables	4	7.839.057.093	7.361.483.281
Trade Receivables Due From Related Parties	3	35.385.882	66.854.406
Trade Receivables Due From Unrelated Parties		7.803.671.211	7.294.628.875
Other Receivables		98.803.553	12.364.836
Other Receivables Due From Related Parties	3	13.857.417	12.147.730
Other Receivables Due From Unrelated Parties		84.946.136	217.106
Inventories	5	2.382.398.617	1.772.723.751
Prepayments		385.585.344	154.098.881
Current Tax Assets	14	716.156	14.955.667
Other current assets		364.236.545	111.871.462
SUB-TOTAL		**11.536.505.212**	**10.479.982.758**
Total current assets		**11.536.505.212**	**10.479.982.758**
NON-CURRENT ASSETS			
Financial Investments		5.379.019	6.132.847
Trade Receivables	4	101.485.172	0
Trade Receivables Due From Unrelated Parties		101.485.172	0
Other Receivables		22.544	0
Other Receivables Due From Unrelated Parties		22.544	0
Investments accounted for using equity method		267.854	0
Investment property	8	129.178.914	129.178.914
Property, plant and equipment	6	2.834.502.644	2.725.657.160
Right of Use Assets		37.883.580	21.069.443
Intangible assets and goodwill	7	341.811.278	389.714.135
Prepayments		680.644	0
Other Non-current Assets		16.981.951	0
Total non-current assets		**3.468.193.600**	**3.271.752.499**
Total assets		**15.004.698.812**	**13.751.735.257**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	16	5.625.357.935	5.076.238.478
Current Borrowings From Unrelated Parties		5.625.357.935	5.076.238.478
Bank Loans		5.616.439.397	5.074.711.931
Lease Liabilities		8.918.538	1.526.547
Other Financial Liabilities	16	209.652.504	627.633.659
Trade Payables	4	3.585.071.401	2.592.332.370
Trade Payables to Unrelated Parties		3.585.071.401	2.592.332.370
Employee Benefit Obligations		21.405.842	14.756.700
Other Payables		3.524.678	2.793.369
Other Payables to Unrelated Parties		3.524.678	2.793.369
Derivative Financial Liabilities		3.465.557	9.137.664
Deferred Income Other Than Contract Liabilities		400.440.904	662.122.468
Deferred Income Other Than Contract Liabilities from Unrelated Parties		400.440.904	662.122.468
Current tax liabilities, current	14	0	16.001.609
Current provisions		30.423.560	19.380.405
Current provisions for employee benefits		27.882.431	19.380.405
Other current provisions		2.541.129	0
Other Current Liabilities		55.816.416	26.292.852
SUB-TOTAL		**9.935.158.797**	**9.046.689.574**
Total current liabilities		**9.935.158.797**	**9.046.689.574**
NON-CURRENT LIABILITIES			
Long Term Borrowings	16	477.344.732	543.741.948
Long Term Borrowings From Unrelated Parties		477.344.732	543.741.948
Bank Loans		456.667.132	534.731.813
Lease Liabilities		20.677.600	9.010.135
Trade Payables	4	95.200	0
Trade Payables To Unrelated Parties		95.200	0

Non-current provisions		26.948.425	26.456.263
Non-current provisions for employee benefits		26.948.425	26.456.263
Deferred Tax Liabilities	14	227.030.528	122.007.936
Total non-current liabilities		**731.418.885**	**692.206.147**
Total liabilities		**10.666.577.682**	**9.738.895.721**
EQUITY			
Equity attributable to owners of parent		4.403.929.772	4.047.542.061
Issued capital	10	486.200.000	486.200.000
Inflation Adjustments on Capital	10	1.861.612.269	1.861.612.269
Share Premium (Discount)	10	917.794.279	917.794.279
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		394.883.080	394.235.525
Gains (Losses) on Revaluation and Remeasurement		394.883.080	394.235.525
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	-31.915.852	-32.563.407
Other Revaluation Increases (Decreases)	10	426.798.932	426.798.932
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-94.261.329	-58.884.958
Exchange Differences on Translation	10	-94.261.329	-58.884.958
Restricted Reserves Appropriated From Profits	10	468.650.037	468.650.037
Prior Years' Profits or Losses		-22.065.091	394.414.911
Current Period Net Profit Or Loss		391.116.527	-416.480.002
Non-controlling interests		-65.808.642	-34.702.525
Total equity		**4.338.121.130**	**4.012.839.536**
Total Liabilities and Equity		**15.004.698.812**	**13.751.735.257**

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	11	7.787.264.059	7.782.729.940	4.228.139.043	3.944.953.548
Cost of sales	11	-6.130.223.580	-6.360.390.266	-3.143.103.185	-3.147.757.461
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.657.040.479	1.422.339.674	1.085.035.858	797.196.087
GROSS PROFIT (LOSS)		1.657.040.479	1.422.339.674	1.085.035.858	797.196.087
General Administrative Expenses		-244.969.422	-284.359.602	-132.153.606	-183.985.033
Marketing Expenses		-399.231.480	-462.980.723	-226.379.188	-241.145.317
Other Income from Operating Activities	12	590.724.473	2.275.658.500	231.745.262	1.092.672.995
Other Expenses from Operating Activities	12	-351.820.235	-2.165.763.206	-128.912.996	-1.061.574.957
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.251.743.815	784.894.643	829.335.330	403.163.775
Investment Activity Income		4.849.404	2.165.172	-8.400.383	-604.074
Investment Activity Expenses		-2.375.274	-1.524.506	-212.579	-263.888
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	-104.928	0	-104.928
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.254.217.945	785.430.381	820.722.368	402.190.885
Finance income	13	127.177.664	179.701.615	-57.866.660	137.485.867
Finance costs	13	-884.228.080	-1.623.639.632	-402.300.681	-944.812.320
Gains (losses) on net monetary position	21	22.916.294	-4.722.709	-59.405.890	-33.960.148
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		520.083.823	-663.230.345	301.149.137	-439.095.716
Tax (Expense) Income, Continuing Operations		-120.029.827	-114.203.459	-73.743.327	-35.050.344
Current Period Tax (Expense) Income	14	-15.200.660	0	-13.987.142	0
Deferred Tax (Expense) Income	14	-104.829.167	-114.203.459	-59.756.185	-35.050.344
PROFIT (LOSS) FROM CONTINUING OPERATIONS		400.053.996	-777.433.804	227.405.810	-474.146.060
PROFIT (LOSS)		400.053.996	-777.433.804	227.405.810	-474.146.060
Profit (loss), attributable to [abstract]					
Non-controlling Interests		8.937.469	-22.024.641	3.080.237	-18.778.339
Owners of Parent		391.116.527	-755.409.163	224.325.573	-455.367.721
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		0,82300000	-1,59900000	0,46800000	-0,97500000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		647.555	-972.075	1.324.446	-972.075
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	840.980	-1.215.094	1.743.502	-1.215.094
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-193.425	243.019	-419.056	243.019
Taxes Relating to Remeasurements of Defined Benefit Plans	10	-193.425	243.019	-419.056	243.019
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-75.419.957	-181.850.396	46.729.975	-96.838.975
Exchange Differences on Translation of Foreing Operations	10	-75.419.957	-181.850.396	46.729.975	-96.838.975
OTHER COMPREHENSIVE INCOME (LOSS)		**-74.772.402**	**-182.822.471**	**48.054.421**	**-97.811.050**
TOTAL COMPREHENSIVE INCOME (LOSS)		**325.281.594**	**-960.256.275**	**275.460.231**	**-571.957.110**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-31.106.117	-22.024.641	-36.963.347	-18.778.339
Owners of Parent		356.387.711	-938.231.634	312.423.578	-553.178.771

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		**-664.774.803**	**-79.994.285**
Profit (Loss)		400.053.996	-777.433.804
Adjustments to Reconcile Profit (Loss)		**397.008.642**	**181.493.130**
Adjustments for depreciation and amortisation expense		155.519.066	134.551.907
Adjustments for Impairment Loss (Reversal of Impairment Loss)		16.084.040	25.227.520
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	4	16.084.040	25.227.520
Adjustments for provisions		4.670.091	7.517.267
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.128.962	11.833.224
Adjustments for (Reversal of) Other Provisions		2.541.129	-4.315.957
Adjustments for Interest (Income) Expenses		236.996.554	246.902.586
Adjustments for Interest Income	12	-13.126.051	-79.575.390
Adjustments for interest expense	13	570.797.551	499.515.694
Unearned Financial Income from Credit Sales		-320.674.946	-173.037.718
Adjustments for unrealised foreign exchange losses (gains)		-136.290.936	-183.671.213
Adjustments for fair value losses (gains)		0	-163.343.324
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	-163.343.324
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	104.928
Adjustments for Tax (Income) Expenses	14	120.029.827	114.203.459
Changes in Working Capital		**-1.644.715.507**	**471.237.172**
Adjustments for decrease (increase) in trade accounts receivable		-1.491.252.858	-342.078.266
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-603.036.828	354.198.844
Adjustments for decrease (increase) in inventories		-549.999.515	408.652.158
Adjustments for increase (decrease) in trade accounts payable		1.147.710.493	-23.884.574
Adjustments for increase (decrease) in other operating payables		-148.136.799	74.349.010
Cash Flows from (used in) Operations		**-847.652.869**	**-124.703.502**
Interest received	12	320.674.946	173.037.718
Payments Related with Provisions for Employee Benefits		-1.321.841	-3.182.486
Payments Related with Other Provisions		0	-83.818.282
Income taxes refund (paid)		-16.962.758	-2.175.570
Inflation Effect On Operating Activities		-119.512.281	-39.152.163
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-78.665.704**	**562.153.114**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses	20	-40.861.969	0
Proceeds from sales of property, plant, equipment and intangible assets	6-7	94.970.582	0
Purchase of Property, Plant, Equipment and Intangible Assets	6-7	-132.774.317	-221.101.421
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	783.254.535
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**315.408.671**	**-156.721.538**
Proceeds from borrowings	16	832.389.202	235.256.726
Payments of Lease Liabilities		-4.582.346	-9.856.004
Interest paid		-525.524.236	-461.697.650
Interest Received	13	13.126.051	79.575.390
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-428.031.836	325.437.291
Effect of exchange rate changes on cash and cash equivalents		-158.745.140	-176.581.457
Net increase (decrease) in cash and cash equivalents		-586.776.976	148.855.834
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	19	**1.052.484.880**	**489.302.290**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	19	**465.707.904**	**638.158.124**

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]		Exchange Differences on Translation	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 01.01.2025 - 30.06.2025	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		486.200.000	1.861.612.269	917.794.279	-39.585.354	131.694.152	-152.239.144			468.650.037	2.005.939.509	-1.611.524.598	4.068.541.150	-2.431.116	4.066.110.034
	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											-1.611.524.598	1.611.524.598			
	Total Comprehensive Income (Loss)					-972.075		-181.850.396					-755.409.163	-938.231.634	-22.024.641	-960.256.275
	Profit (loss)															
	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															
	Equity at end of period		486.200.000	1.861.612.269	917.794.279	-40.557.429	131.694.152	-334.089.540			468.650.037	394.414.911	-755.409.163	3.130.309.516	-24.455.757	3.105.853.759
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		486.200.000	1.861.612.269	917.794.279	-32.563.407	426.798.932	-58.884.958			468.650.037	394.414.911	-416.480.002	4.047.542.061	-34.702.525	4.012.839.536
	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											-416.480.002	416.480.002			
	Total Comprehensive Income (Loss)					647.555		-35.376.371					391.116.527	356.387.711	-31.106.117	325.281.594
	Profit (loss)															
	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															

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		**486.200.000**	**1.861.612.269**	**917.794.279**	**-31.915.852**	**426.798.932**	**-94.261.329**			**468.650.037**	**-22.065.091**	**391.116.527**	**4.403.929.772**	**-65.808.642**	**4.338.121.130**