



KAMUYU AYDINLATMA PLATFORMU

RAINBOW POLİKARBONAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



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

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	292.119.022	223.090.959
Financial Investments	6	2.769.397	9.237.239
Trade Receivables	7	841.207.330	903.206.370
Other Receivables	8	333.353	366.822
Inventories	9	732.964.919	803.485.804
Prepayments		96.585.432	93.802.031
Prepayments to Unrelated Parties	10	96.585.432	93.802.031
Other current assets	18	31.153.276	28.217.693
SUB-TOTAL		1.997.132.729	2.061.406.918
Total current assets		1.997.132.729	2.061.406.918
NON-CURRENT ASSETS			
Other Receivables		11.126.969	9.329.320
Other Receivables Due From Unrelated Parties	8	11.126.969	9.329.320
Property, plant and equipment	13	723.621.501	733.342.264
Intangible assets and goodwill		2.385.208	2.422.780
Other intangible assets	14	2.385.208	2.422.780
Prepayments	10	105.626	
Deferred Tax Asset	25		5.548.501
Total non-current assets		737.239.304	750.642.865
Total assets		2.734.372.033	2.812.049.783
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		914.934.510	647.514.507
Current Borrowings From Unrelated Parties		914.934.510	647.514.507
Bank Loans	27	914.934.510	647.514.507
Current Portion of Non-current Borrowings		46.653.633	78.655.760
Current Portion of Non-current Borrowings from Unrelated Parties	27	46.653.633	78.655.760
Other Financial Liabilities	27	905.806	855.560
Trade Payables		335.008.033	600.527.527
Trade Payables to Unrelated Parties	7	335.008.033	600.527.527
Employee Benefit Obligations	17	5.871.081	3.455.112
Other Payables		4.939.206	1.024.314
Other Payables to Unrelated Parties	8	4.939.206	1.024.314
Deferred Income Other Than Contract Liabilities	11	61.528.208	48.467.005
Deferred Income Other Than Contract Liabilities From Related Parties	5	521.621	554.311
Deferred Income Other Than Contract Liabilities from Unrelated Parties	5	61.006.587	47.912.694
Current tax liabilities, current			6.152.509
Current provisions		2.352.884	2.169.201
Current provisions for employee benefits	17	2.352.884	2.169.201
SUB-TOTAL		1.372.193.361	1.388.821.495
Total current liabilities		1.372.193.361	1.388.821.495
NON-CURRENT LIABILITIES			
Long Term Borrowings		206.023.320	210.979.708
Long Term Borrowings From Unrelated Parties		206.023.320	210.979.708
Bank Loans	27	206.023.320	210.979.708
Non-current provisions		6.174.517	5.626.874
Non-current provisions for employee benefits	17	5.818.569	5.305.557
Other non-current provisions	16	355.948	321.317
Deferred Tax Liabilities	25	3.833.287	
Total non-current liabilities		216.031.124	216.606.582
Total liabilities		1.588.224.485	1.605.428.077
EQUITY			
Equity attributable to owners of parent		1.146.147.548	1.206.621.706
Issued capital		600.000.000	30.000.000
Inflation Adjustments on Capital		59.229.389	281.786.032

Treasury Shares (-)		-18.638.748	-18.638.748
Share Premium (Discount)		153.471.756	500.915.113
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.184.773	-1.353.552
Gains (Losses) on Revaluation and Remeasurement		-1.184.773	-1.353.552
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.184.773	-1.353.552
Restricted Reserves Appropriated From Profits		7.456.464	7.456.464
Prior Years' Profits or Losses		406.456.397	440.597.423
Current Period Net Profit Or Loss		-60.642.937	-34.141.026
Total equity		1.146.147.548	1.206.621.706
Total Liabilities and Equity		2.734.372.033	2.812.049.783

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	569.498.369	313.559.302
Cost of sales	20	-487.948.813	-242.773.789
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		81.549.556	70.785.513
GROSS PROFIT (LOSS)		81.549.556	70.785.513
General Administrative Expenses	21	-16.834.563	-15.136.695
Marketing Expenses	21	-5.762.982	-4.301.872
Other Income from Operating Activities	22	25.961.309	29.775.662
Other Expenses from Operating Activities	22	-23.029.723	-37.731.750
PROFIT (LOSS) FROM OPERATING ACTIVITIES		61.883.597	43.390.858
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	23	-216.714	-1.885.286
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		61.666.883	41.505.572
Finance income	24	23.503.298	70.580.066
Finance costs	24	-78.118.998	-125.944.168
Gains (losses) on net monetary position	24	-54.231.842	-1.785.813
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-47.180.659	-15.644.343
Tax (Expense) Income, Continuing Operations		-13.462.278	-21.205.606
Current Period Tax (Expense) Income	25	-4.596.673	
Deferred Tax (Expense) Income	25	-8.865.605	-21.205.606
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-60.642.937	-36.849.949
PROFIT (LOSS)		-60.642.937	-36.849.949
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-60.642.937	-36.849.949
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		168.779	-192.055
Gains (Losses) on Remeasurements of Defined Benefit Plans		168.779	-192.055
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		168.779	-192.055
TOTAL COMPREHENSIVE INCOME (LOSS)		-60.474.158	-37.042.004
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-60.474.158	-37.042.004

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-249.723.221	-148.074.118
Profit (Loss)		-60.642.937	-36.849.949
Adjustments to Reconcile Profit (Loss)		40.123.236	16.861.089
Adjustments for depreciation and amortisation expense	11 12 13	12.868.320	4.623.033
Adjustments for provisions		1.487.918	1.159.229
Adjustments for Tax (Income) Expenses	24	3.284.388	16.128.762
Adjustments Related to Gain and Losses on Net Monetary Position		22.482.610	-5.049.935
Changes in Working Capital		-229.203.520	-128.085.258
Adjustments for decrease (increase) in trade accounts receivable	5 6	-20.409.102	-156.588.225
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.159.004	5.936.873
Adjustments for decrease (increase) in inventories	8	-2.788.798	-62.369.621
Decrease (Increase) in Prepaid Expenses	5 9	-11.341.856	-47.319.203
Adjustments for increase (decrease) in trade accounts payable	5 6	-210.727.633	125.434.021
Increase (Decrease) in Employee Benefit Liabilities	16	2.731.212	1.907.472
Adjustments for increase (decrease) in other operating payables		4.008.350	-477.552
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	17.483.311	5.390.977
Cash Flows from (used in) Operations		-249.723.221	-148.074.118
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		2.561.050	1.735.002
Proceeds from sales of property, plant, equipment and intangible assets	11 12 13	-3.063.990	-12.210.999
Other inflows (outflows) of cash		5.625.040	13.946.001
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		316.190.234	34.141.664
Proceeds from borrowings		316.190.234	34.141.664
Proceeds from Loans		316.061.927	34.128.550
Proceeds from Other Financial Borrowings		128.307	13.114
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		69.028.063	-112.197.452
Net increase (decrease) in cash and cash equivalents		69.028.063	-112.197.452
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		223.090.959	248.223.008
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		292.119.022	136.025.556

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	Treasury Shares	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 Remeasurements of Defined Benefit Plans		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits (member)	Prior Years' Profits or Losses		Net Profit or Loss		
Gains (Losses) on Revaluation and Remeasurement (member)														
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	30.000.000	281.786.032	-32.123.119	500.915.113	-1.435.408			7.456.464	375.743.704	64.853.719	1.227.196.505	0	1.227.196.505	
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									64.853.719	-64.853.719				
Total Comprehensive Income (Loss)					-192.055						-36.849.948	-37.042.003	0	-37.042.003
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	30.000.000	281.786.032	-32.123.119	500.915.113	-1.627.463			7.456.464	440.597.423	-36.849.948	1.190.154.502	0	1.190.154.502	
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	30.000.000	281.786.032	-18.638.748	500.915.113	-1.353.552			7.456.464	440.597.423	-34.141.026	1.206.621.706	0	1.206.621.706	
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										-34.141.026	34.141.026			
Total Comprehensive Income (Loss)					168.779						-60.642.937	-60.474.158	0	-60.474.158
Profit (loss)														
Other Comprehensive Income (Loss)														
Issue of equity	570.000.000	-222.556.643		-347.443.357										
Capital Decrease														
Capital Advance														
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														

Previous Period
01.01.2025 - 31.03.2025

Current Period

01.01.2026 - 31.03.2026

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

600.000.000

59.229.389

-18.638.748

153.471.756

-1.184.773

7.456.464

406.456.397

-60.642.937

1.146.147.548

0 1.146.147.548

Equity at end of period