KAMUYU AYDINLATMA PLATFORMU

AFYON ÇİMENTO SANAYİ T.A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Afyon Çimento Sanayi Türk A.Ş. Genel Kurulu'na

Giriş

Afyon Çimento Sanayi Türk A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli özet finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; özet kar veya zarar ve diğer kapsamlı gelir tablosu, özet özkaynak değişim tablosu ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 özet 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 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 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 özet 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 finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Volkan Becerik, SMMM

Sorumlu Denetçi

İstanbul, 30 Temmuz 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	4	797.394.602	1.255.844.674
Trade Receivables		1.134.015.169	1.133.235.211
Trade Receivables Due From Related Parties	22	388.604.169	100.262.435
Trade Receivables Due From Unrelated Parties	6a	745.411.000	1.032.972.776
Inventories	7	688.249.414	545.466.899
Prepayments	12a	70.897.534	44.163.860
Prepayments to Unrelated Parties		70.897.534	44.163.860
Current Tax Assets	16a	7.157.076	34.196.971
Other current assets	13a	5.053.470	19.702.262
Other Current Assets Due From Unrelated Parties		5.053.470	19.702.262
SUB-TOTAL		**2.702.767.265**	**3.032.609.877**
Non-current Assets or Disposal Groups Classified as Held for Sale		1.803	2.125
Total current assets		**2.702.769.068**	**3.032.612.002**
NON-CURRENT ASSETS			
Other Receivables		94.581	190.818
Other Receivables Due From Unrelated Parties	8	94.581	190.818
Property, plant and equipment	9	6.611.234.892	6.830.081.997
Land and Premises		127.848.642	127.848.642
Land Improvements		187.778.439	202.946.440
Buildings		1.998.024.806	2.029.871.409
Machinery And Equipments		4.188.336.798	4.370.203.098
Vehicles		1.943.142	2.202.803
Fixtures and fittings		59.800.242	57.249.671
Construction in Progress		47.502.823	39.759.934
Right of Use Assets	10	11.740.365	9.125.800
Intangible assets and goodwill	9	73.988.046	77.593.761
Other intangible assets		73.988.046	77.593.761
Prepayments	12b	22.681.896	101.437
Prepayments to Unrelated Parties		22.681.896	101.437
Deferred Tax Asset	16b	46.142.877	274.970.864
Total non-current assets		**6.765.882.657**	**7.192.064.677**
Total assets		**9.468.651.725**	**10.224.676.679**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	192.221.186	2.484.525
Current Borrowings From Unrelated Parties		192.221.186	2.484.525
Bank Loans		190.505.809	0
Lease Liabilities	5	1.715.377	2.484.525
Trade Payables		956.322.600	1.105.112.815
Trade Payables to Related Parties	22	78.952.198	80.873.299
Trade Payables to Unrelated Parties	6b	877.370.402	1.024.239.516
Other Payables		2.436.779	1.293.602
Other Payables to Unrelated Parties		2.436.779	1.293.602
Deferred Income Other Than Contract Liabilities	15	3.766.462	2.923.352
Deferred Income Other Than Contract Liabilities from Unrelated Parties		3.766.462	2.923.352
Current provisions		29.148.384	29.225.621
Current provisions for employee benefits	14	20.751.948	16.952.774
Other current provisions	11a	8.396.436	12.272.847
Other Current Liabilities	13b	162.956.608	107.718.310
Other Current Liabilities to Unrelated Parties		162.956.608	107.718.310
SUB-TOTAL		**1.346.852.019**	**1.248.758.225**
Total current liabilities		**1.346.852.019**	**1.248.758.225**
NON-CURRENT LIABILITIES			
Long Term Borrowings		3.679.157	5.328.834
Long Term Borrowings From Unrelated Parties		3.679.157	5.328.834
Lease Liabilities	5	3.679.157	5.328.834

Non-current provisions		48.348.738	47.684.860
Non-current provisions for employee benefits	11b	43.255.511	42.275.968
Other non-current provisions	11c	5.093.227	5.408.892
Total non-current liabilities		**52.027.895**	**53.013.694**
Total liabilities		**1.398.879.914**	**1.301.771.919**
EQUITY			
Equity attributable to owners of parent		8.069.771.811	8.922.904.760
Issued capital	17	400.000.000	400.000.000
Inflation Adjustments on Capital	17	4.235.438.582	4.235.438.582
Share Premium (Discount)		36.200.143	36.200.143
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-21.527.737	-22.158.777
Gains (Losses) on Revaluation and Remeasurement		-21.527.737	-22.158.777
Gains (Losses) on Remeasurements of Defined Benefit Plans		-21.527.737	-22.158.777
Restricted Reserves Appropriated From Profits	17	386.137.106	307.233.976
Legal Reserves		386.137.106	307.233.976
Prior Years' Profits or Losses		3.245.203.706	3.682.414.065
Current Period Net Profit Or Loss		-211.679.989	283.776.771
Total equity		**8.069.771.811**	**8.922.904.760**
Total Liabilities and Equity		**9.468.651.725**	**10.224.676.679**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	18	2.283.064.170	1.943.172.984	1.292.001.523	982.212.904
Cost of sales	18	-1.960.089.347	-1.729.650.806	-1.168.451.985	-1.033.163.541
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		322.974.823	213.522.178	123.549.538	-50.950.637
GROSS PROFIT (LOSS)		322.974.823	213.522.178	123.549.538	-50.950.637
General Administrative Expenses		-91.606.649	-76.647.724	-41.785.937	-21.136.961
Marketing Expenses		-29.685.698	-8.532.260	-12.991.990	-3.231.865
Other Income from Operating Activities	19a	38.032.266	14.414.656	22.897.236	6.390.819
Other Expenses from Operating Activities	19b	-24.884.242	-69.854.066	-13.038.791	-52.918.848
PROFIT (LOSS) FROM OPERATING ACTIVITIES		214.830.500	72.902.784	78.630.056	-121.847.492
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		214.830.500	72.902.784	78.630.056	-121.847.492
Finance income	20a	126.173.604	258.394.498	41.036.341	97.936.087
Finance costs	20b	-23.370.899	-18.156.284	-16.101.146	-14.549.996
Gains (losses) on net monetary position	21	-243.028.519	-298.858.775	-104.747.378	-160.850.504
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		74.604.686	14.282.223	-1.182.127	-199.311.905
Tax (Expense) Income, Continuing Operations		-286.284.675	-22.592.788	-131.986.010	67.527.516
Current Period Tax (Expense) Income	16a	-56.961.747	-18.423.864	-18.620.974	35.357.757
Deferred Tax (Expense) Income	16a	-229.322.928	-4.168.924	-113.365.036	32.169.759
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-211.679.989	-8.310.565	-133.168.137	-131.784.389
PROFIT (LOSS)		-211.679.989	-8.310.565	-133.168.137	-131.784.389
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-211.679.989	-8.310.565	-133.168.137	-131.784.389
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)	17	-0,53000000	-0,02000000	-0,33000000	-0,33000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		631.040	1.024.227	45.368	-2.340.941
Gains (Losses) on Remeasurements of Defined Benefit Plans	11b	841.387	1.365.636	60.491	-3.121.254
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-210.347	-341.409	-15.123	780.313
Current Period Tax (Expense) Income	16b	-210.347	-341.409	-15.123	780.313
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**631.040**	**1.024.227**	**45.368**	**-2.340.941**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-211.048.949**	**-7.286.338**	**-133.122.769**	**-134.125.330**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-211.048.949	-7.286.338	-133.122.769	-134.125.330

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		**135.922.402**	**-246.860.138**
Profit (Loss)		-211.679.989	-8.310.565
Profit (Loss) from Continuing Operations		-211.679.989	-8.310.565
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**618.474.344**	**171.224.995**
Adjustments for depreciation and amortisation expense	9,10	287.290.668	267.333.607
Adjustments for Impairment Loss (Reversal of Impairment Loss)		203.970	900.444
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	203.970	900.444
Adjustments for provisions		9.628.407	11.160.758
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11b	9.690.360	10.373.618
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11a	-561.953	787.140
Adjustments for (Reversal of) Other Provisions	11c	500.000	0
Adjustments for Interest (Income) Expenses		-132.382.468	-258.331.001
Adjustments for Interest Income	20a	-126.173.604	-258.394.498
Adjustments for interest expense	20b	4.662.636	4.526.361
Deferred Financial Expense from Credit Purchases	19a	-10.871.500	-4.462.864
Adjustments for fair value losses (gains)		-1.161.210	350.354
Other Adjustments for Fair Value Losses (Gains)		-1.161.210	350.354
Adjustments for Tax (Income) Expenses	16	286.284.675	22.592.788
Adjustments Related to Gain and Losses on Net Monetary Position		168.610.302	127.218.045
Changes in Working Capital		**-239.455.921**	**-361.083.846**
Adjustments for decrease (increase) in trade accounts receivable		-156.003.097	-270.908.745
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-156.003.097	-270.908.745
Adjustments for decrease (increase) in inventories		-142.986.485	-6.371.651
Adjustments for increase (decrease) in trade accounts payable		16.602.127	-175.898.995
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		16.602.127	-175.898.995
Other Adjustments for Other Increase (Decrease) in Working Capital		42.931.534	92.095.545
Decrease (Increase) in Other Assets Related with Operations		-19.711.625	-26.395.383
Increase (Decrease) in Other Payables Related with Operations		62.643.159	118.490.928
Cash Flows from (used in) Operations		**167.338.434**	**-198.169.416**
Payments Related with Provisions for Employee Benefits	11b	-1.494.180	-1.753.166
Income taxes refund (paid)		-29.921.852	-46.937.556
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-84.036.324**	**-359.006.653**
Purchase of Property, Plant, Equipment and Intangible Assets	9	-61.455.865	-358.412.163
Purchase of property, plant and equipment		-61.455.865	-358.412.163
Cash advances and loans made to other parties		-22.580.459	-594.490
Other Cash Advances and Loans Made to Other Parties	12b	-22.580.459	-594.490
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-337.148.686**	**-299.602.087**
Proceeds from borrowings		190.505.809	0
Proceeds from Loans		190.505.809	0
Repayments of borrowings		-2.418.827	-9.074.291
Loan Repayments		-2.418.827	-9.074.291
Interest paid		-4.662.636	-516.112
Interest Received		121.510.968	253.868.137
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	17	-642.084.000	-543.879.821
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-285.262.608	-905.468.878
Net increase (decrease) in cash and cash equivalents		-285.262.608	-905.468.878
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**1.255.844.674**	**1.843.424.019**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-177.123.730	-115.577.785

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**793.458.336**	**822.377.356**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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			
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		**400.000.000**	**4.235.438.582**	**36.200.143**	**-23.760.219**			**221.766.335**	**3.650.336.215**	**661.425.312**	**9.181.406.368**	**0**	**9.181.406.368**
	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								85.467.641	575.957.671	-661.425.312			
	Total Comprehensive Income (Loss)													0
	Profit (loss)										-8.310.565	-8.310.565	0	-8.310.565
	Other Comprehensive Income (Loss)					1.024.227						1.024.227	0	1.024.227
	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									-543.879.821		-543.879.821	0	-543.879.821
	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		**400.000.000**	**4.235.438.582**	**36.200.143**	**-22.735.992**			**307.233.976**	**3.682.414.065**	**-8.310.565**	**8.630.240.209**	**0**	**8.630.240.209**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**400.000.000**	**4.235.438.582**	**36.200.143**	**-22.158.777**			**307.233.976**	**3.682.414.065**	**283.776.771**	**8.922.904.760**	**0**	**8.922.904.760**
	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								78.903.130	204.873.641	-283.776.771			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-211.679.989	-211.679.989	0	-211.679.989
	Other Comprehensive Income (Loss)					631.040						631.040	0	631.040
	Issue of equity													0
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid									-642.084.000		-642.084.000	0	-642.084.000
	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													
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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													
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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		400.000.000	4.235.438.582	36.200.143	-21.527.737			386.137.106	3.245.203.706	-211.679.989	8.069.771.811	0	8.069.771.811