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KAMUYU AYDINLATMA PLATFORMU

AKÇANSA ÇİMENTO SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

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 FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Akçansa Çimento Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Akçansa Çimento Sanayi ve Ticaret A.Ş.'nin ("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 ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Finansal Raporlama Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Akçansa Çimento Sanayi ve Ticaret A.Ş.'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Finansal Raporlama Standartları'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı 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, 5 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	3.992.989	7.108.541
Trade Receivables		5.508.560	5.706.292
Trade Receivables Due From Related Parties	27,7	224.398	175.944
Trade Receivables Due From Unrelated Parties	7	5.284.162	5.530.348
Other Receivables		419.366	374.675
Other Receivables Due From Related Parties	27,8	28.049	16.124
Other Receivables Due From Unrelated Parties	8	391.317	358.551
Inventories	9	2.880.611	2.552.924
Prepayments		693.211	439.197
Prepayments to Unrelated Parties	16	693.211	439.197
SUB-TOTAL		**13.494.737**	**16.181.629**
Total current assets		**13.494.737**	**16.181.629**
NON-CURRENT ASSETS			
Financial Investments		4.424.814	4.980.900
Financial Assets at Fair Value Through Other Comprehensive Income	5	4.424.814	4.980.900
Other Receivables		37.914	21.770
Other Receivables Due From Unrelated Parties	8	37.914	21.770
Property, plant and equipment	10	15.396.646	15.318.100
Land and Premises		1.409.604	1.393.404
Buildings		2.053.227	2.097.499
Machinery And Equipments		9.720.659	9.620.745
Vehicles		773.066	674.821
Leasehold Improvements		600.898	593.185
Construction in Progress		839.192	938.446
Right of Use Assets	14	1.608.280	1.643.634
Intangible assets and goodwill		4.635.799	4.653.982
Goodwill	12	3.896.686	3.896.686
Other intangible assets		739.113	757.296
Prepayments		73.533	111.845
Prepayments to Unrelated Parties	16	73.533	111.845
Total non-current assets		**26.176.986**	**26.730.231**
Total assets		**39.671.723**	**42.911.860**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.700.088	4.929.682
Current Borrowings From Unrelated Parties		3.700.088	4.929.682
Bank Loans	6	3.497.263	4.723.803
Lease Liabilities	6	202.825	205.879
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Trade Payables		4.307.597	5.161.245
Trade Payables to Related Parties	27,7	21.328	16.228
Trade Payables to Unrelated Parties	7	4.286.269	5.145.017
Employee Benefit Obligations	8	182.244	121.654
Other Payables		212.988	215.864
Other Payables to Unrelated Parties	8	212.988	215.864
Deferred Income Other Than Contract Liabilities		23.686	43.248
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	23.686	43.248
Current tax liabilities, current	25	29.097	203.787
Current provisions		483.369	214.978
Current provisions for employee benefits	13	240.231	126.132
Other current provisions	13	243.138	88.846
SUB-TOTAL		**8.939.069**	**10.890.458**
Total current liabilities		**8.939.069**	**10.890.458**
NON-CURRENT LIABILITIES			

Long Term Borrowings		738.904	881.751
Long Term Borrowings From Unrelated Parties		738.904	881.751
Lease Liabilities	6	738.904	881.751
Non-current provisions		482.407	399.294
Non-current provisions for employee benefits	15	422.129	346.593
Other non-current provisions	13	60.278	52.701
Deferred Tax Liabilities	25	977.583	1.252.042
Total non-current liabilities		**2.198.894**	**2.533.087**
Total liabilities		**11.137.963**	**13.423.545**
EQUITY			
Equity attributable to owners of parent		28.533.760	29.488.315
Issued capital	17	191.447	191.447
Inflation Adjustments on Capital		13.977.637	13.977.637
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.835.203	4.329.816
Gains (Losses) from investments in equity instruments		4.150.489	4.637.064
Gains (Losses) on Revaluation and Remeasurement		-315.286	-307.248
Gains (Losses) on Remeasurements of Defined Benefit Plans		-315.286	-307.248
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	
Restricted Reserves Appropriated From Profits		5.917.015	5.881.629
Prior Years' Profits or Losses		4.708.835	4.252.598
Current Period Net Profit Or Loss		-96.377	855.188
Total equity		**28.533.760**	**29.488.315**
Total Liabilities and Equity		**39.671.723**	**42.911.860**

Profit or loss [abstract]

Presentation Currency	1.000 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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	13.672.003	13.030.145	7.665.161	7.012.084
Cost of sales	18	-12.931.928	-11.912.441	-7.340.376	-6.143.100
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		740.075	1.117.704	324.785	868.984
GROSS PROFIT (LOSS)		740.075	1.117.704	324.785	868.984
General Administrative Expenses	19,20	-799.909	-765.890	-406.346	-362.280
Marketing Expenses	19,20	-177.592	-140.220	-99.599	-63.526
Research and development expense	19,20	-19.967	-18.637	-9.724	-11.198
Other Income from Operating Activities	21	244.071	372.590	46.741	128.898
Other Expenses from Operating Activities	21	-348.681	-496.432	-127.714	-189.376
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-362.003	69.115	-271.857	371.502
Investment Activity Income	22	66.848	84.216		5.235
Investment Activity Expenses				-731	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-295.155	153.331	-272.588	376.737
Finance income	23	731.788	1.076.580	341.814	423.294
Finance costs	23	-619.200	-917.788	-295.476	-457.924
Gains (losses) on net monetary position	24	-439	-25.790	64.119	41.746
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-183.006	286.333	-162.131	383.853
Tax (Expense) Income, Continuing Operations		86.629	-194.527	412.726	-44.335
Current Period Tax (Expense) Income	25	-115.640	-118.652	-82.264	-118.652
Deferred Tax (Expense) Income	25	202.269	-75.875	494.990	74.317
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-96.377	91.806	250.595	339.518
PROFIT (LOSS)		-96.377	91.806	250.595	339.518
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-96.377	91.806	250.595	339.518
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 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 Other Comprehensive Income					
PROFIT (LOSS)		-96.377	91.806	250.595	339.518
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-494.613**	**-696.514**	**-466.549**	**-719.998**
Gains (Losses) from Investments in Equity Instruments	5	-556.086	-714.611	-524.012	-739.661
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.717		-10.717	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		72.190	18.097	68.180	19.663
Deferred Tax (Expense) Income	25	72.190	18.097	68.180	19.663
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-494.613**	**-696.514**	**-466.549**	**-719.998**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-590.990**	**-604.708**	**-215.954**	**-380.480**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-590.990	-604.708	-215.954	-380.480

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**-277.570**	**-887.230**
Profit (Loss)		-183.006	286.333
Profit (Loss) from Continuing Operations		-183.006	286.333
Adjustments to Reconcile Profit (Loss)	10,11,14	**1.479.419**	**1.365.460**
Adjustments for depreciation and amortisation expense		1.058.260	1.003.504
Adjustments for Impairment Loss (Reversal of Impairment Loss)		30.349	106
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	27.726	-2.856
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	2.623	2.962
Adjustments for provisions		436.446	186.074
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13,15	239.228	152.654
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	25.421	359
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	13	12.178	6.257
Adjustments for (Reversal of) Other Provisions	13	159.619	26.804
Adjustments for Interest (Income) Expenses		-56.899	29.494
Adjustments for Interest Income	23	-668.942	-854.120
Adjustments for interest expense	6	612.043	883.614
Adjustments for losses (gains) on disposal of non-current assets		422	-10.954
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	22	422	-10.954
Other adjustments for which cash effects are investing or financing cash flow		-67.270	-73.262
Adjustments Related to Gain and Losses on Net Monetary Position		78.111	230.498
Changes in Working Capital		**-1.252.337**	**-2.206.657**
Adjustments for decrease (increase) in trade accounts receivable		170.006	368.639
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-44.691	-8.314
Adjustments for decrease (increase) in inventories		-330.310	974
Decrease (Increase) in Prepaid Expenses		-215.702	-635.776
Adjustments for increase (decrease) in trade accounts payable		-853.648	-1.910.134
Increase (Decrease) in Employee Benefit Liabilities		60.590	27.632
Adjustments for increase (decrease) in other operating payables		-2.876	-51.209
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-19.562	5.411
Other Adjustments for Other Increase (Decrease) in Working Capital		-16.144	-3.880
Decrease (Increase) in Other Assets Related with Operations		-16.144	-3.880
Cash Flows from (used in) Operations		**44.076**	**-554.864**
Payments Related with Provisions for Employee Benefits	13,15	-21.785	-131.313
Payments Related with Other Provisions	13	-9.531	-6.700
Income taxes refund (paid)		-290.330	-194.936
Other inflows (outflows) of cash	7	0	583
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-843.363**	**-525.301**
Proceeds from sales of property, plant, equipment and intangible assets		3.018	12.800
Proceeds from sales of property, plant and equipment		3.018	12.800
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-913.651	-611.363
Purchase of property, plant and equipment	10,11	-913.651	-611.363
Dividends received	22	67.270	73.262
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-922.440**	**-342.821**
Proceeds from borrowings		1.655.000	2.985.754
Proceeds from Loans	6	1.655.000	2.985.754
Repayments of borrowings	6	-2.260.000	-1.255.074

Loan Repayments	6	-2.260.000	-1.255.074
Payments of Lease Liabilities	6	-242.272	-126.543
Dividends Paid	26	-363.565	-1.680.588
Interest paid	6	-363.638	-1.098.153
Interest Received	23	668.942	854.120
Other inflows (outflows) of cash		-16.907	-22.337
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.043.373	-1.755.352
Net increase (decrease) in cash and cash equivalents		-2.043.373	-1.755.352
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**7.108.541**	**6.950.775**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.072.179	-993.342
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**3.992.989**	**4.202.081**

Statement of changes in equity [abstract]

Presentation Currency	1.000 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	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				
					Accumulated Gains (Losses) from Investments in Equity Instruments	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			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
Previous Period 01.01.2025 - 30.06.2025	**Equity at beginning of period**		**191.447**	**13.977.682**	**6.057.040**	**-357.591**			**5.705.310**	**3.531.508**	**2.578.027**	**31.683.423**		**31.683.423**
	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								176.337	2.401.690	-2.578.027			
	Total Comprehensive Income (Loss)				-696.514						91.806	-604.708		-604.708
	Profit (loss)										91.806	91.806		91.806
	Other Comprehensive Income (Loss)				-696.514							-696.514		-696.514
	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									-1.680.588		-1.680.588		-1.680.588
	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		**191.447**	**13.977.682**	**5.360.526**	**-357.591**			**5.881.647**	**4.252.610**	**91.806**	**29.398.127**		**29.398.127**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**191.447**	**13.977.637**	**4.637.064**	**-307.248**			**5.881.629**	**4.252.598**	**855.188**	**29.488.315**		**29.488.315**
	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								35.386	819.802	-855.188			
	Total Comprehensive Income (Loss)				-486.575	-8.038					-96.377	-590.990		-590.990
	Profit (loss)										-96.377	-96.377		-96.377
	Other Comprehensive Income (Loss)				-486.575	-8.038						-494.613		-494.613
	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										-363.565		-363.565			-363.565
	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		**191.447**	**13.977.637**	**4.150.489**	**-315.286**			**5.917.015**	**4.708.835**	**-96.377**	**28.533.760**			**28.533.760**