



KAMUYU AYDINLATMA PLATFORMU

PETKİM PETROKİMYA HOLDİNG A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independet Audit Comment

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

Ara Dönem Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Petkim Petrokimya Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Petkim Petrokimya Holding Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların Türkiye Finansal Raporlama Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara 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 Standartlarına 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal tabloların, Grup'un 30 Haziran 2026 tarihi itibarıyla konsolide finansal durumunun, konsolide finansal performansının ve aynı tarihte sona eren 6 aylık döneme ilişkin konsolide 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.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Cem Uçarlar, SMMM

Sorumlu Denetçi

6 Ağustos 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	4	6.225.773	5.012.297
Financial Investments	5	763.312	745.281
Trade Receivables		17.235.249	15.760.200
Trade Receivables Due From Related Parties	20	2.381.486	1.422.397
Trade Receivables Due From Unrelated Parties	7	14.853.763	14.337.803
Other Receivables		133	4.469
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		133	4.469
Derivative Financial Assets	24	3.828	0
Inventories	6	12.149.170	11.123.224
Prepayments		1.965.708	2.041.536
Prepayments to Related Parties	20	1.372.529	1.683.468
Prepayments to Unrelated Parties	11	593.179	358.068
Current Tax Assets	14	35.370	85.508
Other current assets		3.360.950	1.538.577
Other Current Assets Due From Unrelated Parties	11	3.360.950	1.538.577
SUB-TOTAL		41.739.493	36.311.092
Total current assets		41.739.493	36.311.092
NON-CURRENT ASSETS			
Financial Investments	5	147.209	147.209
Investments accounted for using equity method	25	45.185.174	45.093.821
Investment property	21	38.023.505	37.880.900
Property, plant and equipment	9	51.397.263	54.475.740
Right of Use Assets		1.683.942	1.280.066
Intangible assets and goodwill		2.812.495	2.416.353
Prepayments		134.126	330.821
Prepayments to Related Parties	20	18.321	18.175
Prepayments to Unrelated Parties	11	115.805	312.646
Deferred Tax Asset		0	0
Other Non-current Assets		312.697	269.370
Other Non-Current Assets Due From Unrelated Parties		312.697	269.370
Total non-current assets		139.696.411	141.894.280
Total assets		181.435.904	178.205.372
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		35.259.409	31.148.112
Current Borrowings From Related Parties		157.626	110.515
Lease Liabilities	20	157.626	110.515
Current Borrowings From Unrelated Parties		35.101.783	31.037.597
Bank Loans	8	26.988.624	22.176.350
Lease Liabilities	8	97.717	108.091
Other short-term borrowings	8	8.015.442	8.753.156
Current Portion of Non-current Borrowings		973.410	8.042.509
Current Portion of Non-current Borrowings from Unrelated Parties		973.410	8.042.509
Bank Loans	8	973.410	8.042.509
Trade Payables		32.437.874	23.792.734
Trade Payables to Related Parties	20	28.085.755	18.859.093
Trade Payables to Unrelated Parties	7	4.352.119	4.933.641
Employee Benefit Obligations	12	211.706	177.983
Other Payables		22.169	38.997
Other Payables to Unrelated Parties		22.169	38.997
Derivative Financial Liabilities	24	126.289	55.230
Deferred Income Other Than Contract Liabilities		721.719	839.549
Deferred Income Other Than Contract Liabilities From Related Parties	20	500.770	426.424
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	220.949	413.125

Current provisions		350.985	281.123
Current provisions for employee benefits	12	348.388	278.065
Other current provisions	23	2.597	3.058
Other Current Liabilities		278.822	398.738
Other Current Liabilities to Unrelated Parties		278.822	398.738
SUB-TOTAL		70.382.383	64.774.975
Total current liabilities		70.382.383	64.774.975
NON-CURRENT LIABILITIES			
Long Term Borrowings		19.853.356	21.357.139
Long Term Borrowings From Related Parties		508.987	186.584
Lease Liabilities	20	508.987	186.584
Long Term Borrowings From Unrelated Parties		19.344.369	21.170.555
Bank Loans	8	19.048.270	20.825.430
Lease Liabilities	8	296.099	345.125
Deferred Income Other Than Contract Liabilities		6.636.903	6.832.661
Deferred Income Other Than Contract Liabilities From Related Parties	20	6.636.903	6.832.661
Non-current provisions		2.380.914	2.021.653
Non-current provisions for employee benefits	12	2.380.914	2.021.653
Deferred Tax Liabilities	14	6.945.351	7.897.857
Total non-current liabilities		35.816.524	38.109.310
Total liabilities		106.198.907	102.884.285
EQUITY			
Equity attributable to owners of parent		75.236.997	75.321.087
Issued capital	13	2.534.400	2.534.400
Inflation Adjustments on Capital	13	65.165.642	65.165.642
Share Premium (Discount)		1.109.052	1.109.052
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.654.788	-2.440.368
Gains (Losses) on Revaluation and Remeasurement		-1.294.237	-1.086.991
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.294.237	-1.086.991
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-1.360.551	-1.353.377
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-22.246.173	-17.973.855
Gains (Losses) on Hedge		-6.444.520	-5.452.278
Gains (Losses) on Cash Flow Hedges		-6.444.520	-5.452.278
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		-15.801.653	-12.521.577
Restricted Reserves Appropriated From Profits		6.003.657	6.003.657
Prior Years' Profits or Losses		20.922.559	32.973.793
Current Period Net Profit Or Loss		4.402.648	-12.051.234
Total equity		75.236.997	75.321.087
Total Liabilities and Equity		181.435.904	178.205.372

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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	15	65.303.261	51.035.941	36.415.752	26.289.066
Cost of sales	15	-62.175.993	-53.005.081	-33.293.088	-26.873.832
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.127.268	-1.969.140	3.122.664	-584.766
GROSS PROFIT (LOSS)		3.127.268	-1.969.140	3.122.664	-584.766
General Administrative Expenses	16	-2.393.061	-2.846.698	-1.210.419	-1.604.890
Marketing Expenses		-1.102.427	-987.478	-558.678	-508.579
Other Income from Operating Activities	17	1.940.403	1.402.284	904.323	933.660
Other Expenses from Operating Activities	17	-5.026.332	-2.549.108	-2.504.969	-1.501.239
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-3.454.149	-6.950.140	-247.079	-3.265.814
Investment Activity Income	19	493.131	356.019	309.185	222.860
Investment Activity Expenses	19	-86	-9.444	-57	-8.724
Share of Profit (Loss) from Investments Accounted for Using Equity Method	25	3.378.603	-205.922	1.678.695	15.076
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		417.499	-6.809.487	1.740.744	-3.036.602
Finance income	18	984.740	1.302.699	491.940	550.734
Finance costs	18	-6.925.838	-8.626.920	-3.679.500	-4.071.349
Gains (losses) on net monetary position	26	9.127.044	9.699.286	4.147.318	5.038.231
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.603.445	-4.434.422	2.700.502	-1.518.986
Tax (Expense) Income, Continuing Operations		799.203	27.226	1.375.060	752.464
Deferred Tax (Expense) Income	14	799.203	27.226	1.375.060	752.464
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.402.648	-4.407.196	4.075.562	-766.522
PROFIT (LOSS)		4.402.648	-4.407.196	4.075.562	-766.522
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	-30.446	0	2.209
Owners of Parent		4.402.648	-4.376.750	4.075.562	-768.731
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden 1 Kr Nominal Değerli 1 Adet Pay Başına Kazanç (Kayıp)</i>	22	1,73720000	-1,72690000	1,60810000	-0,30330000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-214.420	79.616	80.360	133.772
Gains (Losses) on Remeasurements of Defined Benefit Plans		-245.116	99.422	118.203	173.731
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-7.174	3.061	7.850	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		-7.174	3.061	7.850	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		37.870	-22.867	-45.693	-39.959
Taxes Relating to Remeasurements of Defined Benefit Plans		37.870	-22.867	-45.693	-39.959
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-4.272.318	-3.213.130	-1.600.094	-774.227
Exchange Differences on Translation of Foreign Operations		0	36.203	0	-18.887
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-1.107.675	-2.122.899	-1.020.614	-828.165
Gains (Losses) on Cash Flow Hedges		-1.107.675	-2.122.899	-1.020.614	-828.165
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		-3.280.076	-1.615.977	-676.366	-117.577

Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		-1.513	9.464.710	73	2.698.695
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		-3.278.563	-11.080.687	-676.439	-2.816.272
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		115.433	489.543	96.886	190.402
Taxes Relating to Cash Flow Hedges		115.433	489.543	96.886	190.402
OTHER COMPREHENSIVE INCOME (LOSS)		-4.486.738	-3.133.514	-1.519.734	-640.455
TOTAL COMPREHENSIVE INCOME (LOSS)		-84.090	-7.540.710	2.555.828	-1.406.977
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	-44.965	0	-2.598
Owners of Parent		-84.090	-7.495.745	2.555.828	-1.404.379

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		4.022.848	-4.770.679
Profit (Loss)		4.402.648	-4.407.196
Profit (Loss) from Continuing Operations		4.402.648	-4.407.196
Adjustments to Reconcile Profit (Loss)		-4.488.944	1.555.254
Adjustments for depreciation and amortisation expense		3.919.841	3.748.017
Adjustments for Impairment Loss (Reversal of Impairment Loss)		9.631	-38.285
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	9.631	-38.285
Adjustments for provisions		612.619	714.718
Adjustments for (Reversal of) Provisions Related with Employee Benefits		612.619	714.718
Adjustments for Interest (Income) Expenses		3.318.101	3.801.552
Adjustments for Interest Income	18	-187.090	-305.534
Adjustments for interest expense	18	3.505.191	4.107.086
Adjustments for Income Arised from Government Grants		-18.161	-3.434
Adjustments for unrealised foreign exchange losses (gains)		3.441.095	1.693.776
Adjustments for fair value losses (gains)		-310.783	-156.178
Adjustments for Fair Value Losses (Gains) of Investment Property	21	-142.605	-52.170
Adjustments for Fair Value Losses (Gains) of Financial Assets	19	-168.178	-104.008
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	25	-3.378.603	205.922
Adjustments for Tax (Income) Expenses	14	-799.203	-27.226
Adjustments for losses (gains) on disposal of non-current assets		-7.734	-24.605
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-7.734	-24.605
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	7.891
Adjustments Related to Gain and Losses on Net Monetary Position		-11.275.747	-8.366.894
Changes in Working Capital		4.353.019	-1.270.193
Adjustments for decrease (increase) in trade accounts receivable		-1.475.049	-2.482.111
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.336	-1.222.167
Decrease (Increase) in Derivative Financial Assets		67.231	133.590
Adjustments for decrease (increase) in inventories		-929.860	-1.126.900
Decrease (Increase) in Prepaid Expenses		272.523	-1.461.428
Adjustments for increase (decrease) in trade accounts payable		8.663.301	6.090.144
Increase (Decrease) in Employee Benefit Liabilities		66.570	24.584
Adjustments for increase (decrease) in other operating payables		-16.828	-16.212
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-313.588	-659.142
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.985.617	-550.551
Cash Flows from (used in) Operations		4.266.723	-4.122.135
Payments Related with Provisions for Employee Benefits		-208.505	-648.544
Income taxes refund (paid)		-35.370	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.075.434	-1.622.901
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	1.570.212
Proceeds from sales of property, plant, equipment and intangible assets		10.421	35.631
Purchase of Property, Plant, Equipment and Intangible Assets	9	-1.230.191	-3.080.457
Cash advances and loans made to other parties		144.228	-151.405
Other inflows (outflows) of cash		108	3.118
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-992.924	2.660.452
Proceeds from borrowings		24.294.203	37.949.085
Proceeds from Loans	8	21.180.099	33.105.328

Proceeds from Other Financial Borrowings	8	3.114.104	4.843.757
Repayments of borrowings		-21.860.438	-31.461.713
Loan Repayments	8	-18.888.567	-25.796.808
Cash Outflows from Other Financial Liabilities	8	-2.971.871	-5.664.905
Payments of Lease Liabilities		-179.566	-91.641
Interest paid		-3.434.213	-4.040.810
Interest Received		187.090	305.531
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.954.490	-3.733.128
Effect of exchange rate changes on cash and cash equivalents		65.220	142.366
Net increase (decrease) in cash and cash equivalents		2.019.710	-3.590.762
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	5.012.297	12.591.248
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-806.234	-623.872
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	6.225.773	8.376.614

[illegible]01.01.2025 - 30.06.2025

[illegible]