



KAMUYU AYDINLATMA PLATFORMU

ÇİMBETON HAZIRBETON VE PREFABRİK YAPI ELEMANLARI SANAYİ VE TİCARET A.Ş.

Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independent Audit Comment

Independent Audit Company	BDO DENET BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Çimbeton Hazır Beton ve Prefabrik Yapı Elemanları Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na,

Giriş

Çimbeton Hazır Beton ve Prefabrik Yapı Elemanları Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun ("ara dönem özet finansal bilgi") sınırlı denetimini yürütmüş bulunuyoruz. Şirket, yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KKGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 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 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 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu sınırlı denetimi yürütüp sonuçlandıran sorumlu denetçi Selçuk Şahin'dir.

BDO Denet Bağımsız Denetim

ve Danışmanlık A.Ş.

Member, BDO International Network

Selçuk Şahin, SMMM

Sorumlu Denetçi

İstanbul,

7 Ağustos 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	6	165.889.596	196.328.712
Trade Receivables		1.578.512.151	1.327.225.429
Trade Receivables Due From Unrelated Parties	9.1	1.578.512.151	1.327.225.429
Other Receivables		5.279.414	607.456
Other Receivables Due From Related Parties	5.1	151.663	1.914
Other Receivables Due From Unrelated Parties		5.127.751	605.542
Inventories	10	56.091.114	56.416.891
Prepayments		6.775.374	2.443.021
Current Tax Assets	23	142.458	1.006.966
Other current assets		30.311.940	6.767.278
SUB-TOTAL		1.843.002.047	1.590.795.753
Total current assets		1.843.002.047	1.590.795.753
NON-CURRENT ASSETS			
Financial Investments	7	28.746.402	41.982.057
Other Receivables		123.546	145.486
Other Receivables Due From Unrelated Parties		123.546	145.486
Investment property	11	244.970.000	227.568.246
Property, plant and equipment	12	704.880.084	697.297.431
Right of Use Assets	13	419.332.519	275.466.837
Intangible assets and goodwill		522.987	783.738
Other intangible assets	14	522.987	783.738
Total non-current assets		1.398.575.538	1.243.243.795
Total assets		3.241.577.585	2.834.039.548
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	214.498.296	158.459.200
Current Borrowings From Related Parties		3.449.129	5.165.157
Bank Loans		0	0
Lease Liabilities	5.1	3.449.129	5.165.157
Current Borrowings From Unrelated Parties		211.049.167	153.294.043
Bank Loans		0	0
Lease Liabilities		211.049.167	153.294.043
Trade Payables		2.429.271.060	1.966.704.736
Trade Payables to Related Parties	5.1	1.653.696.885	1.177.004.716
Trade Payables to Unrelated Parties	9.2	775.574.175	789.700.020
Employee Benefit Obligations		11.780.923	9.318.357
Other Payables		369.165	1.128.973
Other Payables to Related Parties	5.1	0	694.250
Other Payables to Unrelated Parties		369.165	434.723
Deferred Income Other Than Contract Liabilities		29.777.194	6.020.127
Current provisions		39.324.421	29.733.002
Current provisions for employee benefits		8.122.710	4.610.842
Other current provisions		31.201.711	25.122.160
Other Current Liabilities		8.037.059	7.547.809
SUB-TOTAL		2.733.058.118	2.178.912.204
Total current liabilities		2.733.058.118	2.178.912.204
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	154.403.285	90.683.024
Long Term Borrowings From Related Parties		412.166	0
Bank Loans		0	0
Lease Liabilities	5.1	412.166	0
Long Term Borrowings From Unrelated Parties		153.991.119	90.683.024
Lease Liabilities		153.991.119	90.683.024
Non-current provisions		9.241.575	11.630.849
Non-current provisions for employee benefits	16	9.241.575	11.630.849
Deferred Tax Liabilities	23	93.668.139	95.424.032
Total non-current liabilities		257.312.999	197.737.905

Total liabilities		2,990,371.117	2,376,650.109
EQUITY			
Equity attributable to owners of parent		251,206.468	457,389.439
Issued capital	17	1,770.000	1,770.000
Inflation Adjustments on Capital	17	1,383,283.945	1,383,283.945
Share Premium (Discount)	17	9,324.515	9,324.515
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-14,001.987	-14,459.822
Gains (Losses) on Revaluation and Remeasurement		-14,001.987	-14,459.822
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-14,001.987	-14,459.822
Restricted Reserves Appropriated From Profits	17	54,469.673	54,469.673
Prior Years' Profits or Losses		-976,998.872	-623,573.029
Current Period Net Profit Or Loss		-206,640.806	-353,425.843
Total equity		251,206.468	457,389.439
Total Liabilities and Equity		3,241,577.585	2,834,039.548

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	2.242.565.983	3.188.741.041	1.348.000.265	1.572.405.382
Cost of sales	18	-2.405.935.253	-3.211.532.823	-1.352.229.563	-1.564.814.126
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	18	-163.369.270	-22.791.782	-4.229.298	7.591.256
GROSS PROFIT (LOSS)		-163.369.270	-22.791.782	-4.229.298	7.591.256
General Administrative Expenses	19	-121.059.456	-132.645.460	-61.412.992	-66.117.044
Marketing Expenses		-13.458.608	-18.207.847	-7.177.380	-8.666.171
Other Income from Operating Activities	20	27.488.239	38.477.163	17.681.122	12.713.917
Other Expenses from Operating Activities	20	-8.614.024	-57.908.109	425.450	-35.005.376
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-279.013.119	-193.076.035	-54.713.098	-89.483.418
Investment Activity Income	21	17.401.754	2.614.590	17.401.754	2.614.590
Investment Activity Expenses	21	-13.236.133	-30.152.297	-6.821.717	-16.606.135
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-274.847.498	-220.613.742	-44.133.061	-103.474.963
Finance income	22.1	839.146	2.762.079	711.092	1.964.076
Finance costs	22.2	-117.987.209	-113.021.528	-52.035.867	-47.306.385
Gains (losses) on net monetary position	27	181.998.439	54.350.154	80.379.558	34.898.384
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-209.997.122	-276.523.037	-15.078.278	-113.918.888
Tax (Expense) Income, Continuing Operations		3.356.316	14.523.110	10.382.810	-13.454.234
Deferred Tax (Expense) Income	23	3.356.316	14.523.110	10.382.810	-13.454.234
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-206.640.806	-261.999.927	-4.695.468	-127.373.122
PROFIT (LOSS)		-206.640.806	-261.999.927	-4.695.468	-127.373.122
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-206.640.806	-261.999.927	-4.695.468	-127.373.122
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kayıp</i>	24	-116,74620000	-148,02260000	-2,65280000	-71,96220000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		457.835	1.795.099	457.835	1.795.099
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.058.258	2.393.465	2.058.258	2.393.465
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.600.423	-598.366	-1.600.423	-598.366
Deferred Tax (Expense) Income		-1.600.423	-598.366	-1.600.423	-598.366
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		457.835	1.795.099	457.835	1.795.099
TOTAL COMPREHENSIVE INCOME (LOSS)		-206.182.971	-260.204.828	-4.237.633	-125.578.023
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-206.182.971	-260.204.828	-4.237.633	-125.578.023

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		298.826.587	336.318.199
Profit (Loss)		-206.640.806	-261.999.927
Profit (Loss) from Continuing Operations		-206.640.806	-261.999.927
Adjustments to Reconcile Profit (Loss)		197.026.259	364.682.388
Adjustments for depreciation and amortisation expense	12,13,14	198.571.060	202.286.256
Adjustments for provisions		36.002.820	38.957.229
Adjustments for (Reversal of) Provisions Related with Employee Benefits		16.465.861	7.734.618
Adjustments for (Reversal of) Other Provisions		19.536.959	31.222.611
Adjustments for Interest (Income) Expenses		68.337.841	80.440.344
Adjustments for Interest Income		-12.648.455	-3.906.373
Adjustments for interest expense		80.986.296	84.346.717
Adjustments for fair value losses (gains)		-4.166.099	27.547.086
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments	11,21	-17.401.754	-2.605.211
Adjustments for Fair Value Losses (Gains) of Financial Assets	7	13.235.655	30.152.297
Adjustments for Tax (Income) Expenses	23	-3.356.316	-14.523.110
Adjustments for losses (gains) on disposal of non-current assets			-9.379
Adjustments Related to Gain and Losses on Net Monetary Position		-98.363.047	29.983.962
Changes in Working Capital		327.368.149	241.757.795
Adjustments for decrease (increase) in trade accounts receivable		-461.239.944	-231.617.388
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.493.861	-221.610
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-458.746.083	-231.395.778
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.671.958	8.308.261
Decrease (Increase) in Other Related Party Receivables Related with Operations		-149.749	-984
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.522.209	8.309.245
Adjustments for decrease (increase) in inventories	10	325.777	27.496.267
Adjustments for increase (decrease) in trade accounts payable		793.745.342	467.720.228
Increase (Decrease) in Trade Accounts Payables to Related Parties		703.341.306	723.718.931
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		90.404.036	-255.998.703
Adjustments for increase (decrease) in other operating payables		-65.558	-92.833
Increase (Decrease) in Other Operating Payables to Related Parties		-65.558	-92.833
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		25.679.113	-17.024.290
Other Adjustments for Other Increase (Decrease) in Working Capital		-26.404.623	-13.032.450
Decrease (Increase) in Other Assets Related with Operations		-32.621.484	-14.596.464
Increase (Decrease) in Other Payables Related with Operations		6.216.861	1.564.014
Cash Flows from (used in) Operations		317.753.602	344.440.256
Payments Related with Provisions for Employee Benefits		-10.408.837	-7.344.722
Payments Related with Other Provisions		-9.382.686	
Income taxes refund (paid)		864.508	-777.335
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-38.608.055	-20.513.953
Proceeds from sales of property, plant, equipment and intangible assets		6.113	9.379
Proceeds from sales of property, plant and equipment		6.113	9.379
Purchase of Property, Plant, Equipment and Intangible Assets	12	-38.614.168	-20.523.332
Purchase of property, plant and equipment		-38.614.168	-20.523.332
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-269.329.476	-283.044.960

Increase in Other Payables to Related Parties		1.402.090	1.796.497
Payments of Lease Liabilities		-190.584.416	-203.256.672
Interest paid		-80.986.296	-84.346.716
Interest Received		839.146	2.761.931
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.110.944	32.759.286
Net increase (decrease) in cash and cash equivalents		-9.110.944	32.759.286
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		196.328.712	52.027.908
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-21.328.172	-8.722.842
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		165.889.596	76.064.352

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					
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		1.770.000	1.383.652.544	9.324.515		-15.162.746	-15.162.746	-15.162.746				54.469.673	-613.885.400	-9.687.629	-623.573.029	810.480.957		810.480.957
	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													-9.687.629	9.687.629	0	0		0
	Total Comprehensive Income (Loss)						1.795.099	1.795.099	1.795.099					0	-261.999.927	-261.999.927	-260.204.828		-260.204.828
	Profit (loss)													0	-261.999.927	-261.999.927	-261.999.927		-261.999.927
	Other Comprehensive Income (Loss)						1.795.099	1.795.099	1.795.099								1.795.099		1.795.099
	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		1.770.000	1.383.652.544	9.324.515		-13.367.647	-13.367.647	-13.367.647				54.469.673	-623.573.029	-261.999.927	-885.572.956	550.276.129		550.276.129	

	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period		1.770.000	1.383.283.945	9.324.515		-14.459.822	-14.459.822	-14.459.822				54.469.673	-623.573.029	-353.425.843	-976.998.872	457.389.439		457.389.439
	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													-353.425.843	353.425.843	0	0		0
	Total Comprehensive Income (Loss)						457.835	457.835	457.835						-206.640.806	-206.640.806	-206.182.971		-206.182.971
	Profit (loss)														-206.640.806	-206.640.806	-206.640.806		-206.640.806
	Other Comprehensive Income (Loss)						457.835	457.835	457.835								457.835		457.835
	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																
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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																
	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																
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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		1.770.000	1.383.283.945	9.324.515		-14.001.987	-14.001.987	-14.001.987			54.469.673	-976.998.872	-206.640.806	-1.183.639.678	251.206.468	251.206.468