KAMUYU AYDINLATMA PLATFORMU

KONYA ÇİMENTO SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Konya Çimento Sanayii A.Ş. 30.06.2026 Consolidated 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 KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Konya Çimento Sanayii A.Ş. Genel Kurulu'na

Giriş

Konya Çimento Sanayii A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide 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 konsolide 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.

Diğer Husus

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 30 Haziran 2025 tarihinde sora eren altı aylık ara hesap dönemine ait konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, 2 Mart 2026 tarihli bağımsız denetçi raporunda ve 11 Ağustos 2025 tarihli bağımsız sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Emrehan Demirel, SMMM

Sorumlu Denetçi

Ankara, 10 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	198.648.825	109.769.167
Trade Receivables	7,1	1.523.442.152	1.498.632.679
Trade Receivables Due From Related Parties	6	75.667.420	91.564.126
Trade Receivables Due From Unrelated Parties		1.447.774.732	1.407.068.553
Other Receivables		2.148.217	1.143.676
Inventories	9	1.099.967.903	1.034.500.699
Prepayments	8	56.051.716	55.702.507
Other current assets		16.550.255	35.917.502
SUB-TOTAL		**2.896.809.068**	**2.735.666.230**
Total current assets		**2.896.809.068**	**2.735.666.230**
NON-CURRENT ASSETS			
Other Receivables		31.371.097	19.824.022
Investments accounted for using equity method	10	195.681.980	206.109.166
Property, plant and equipment	11	4.143.437.885	4.260.805.213
Right of Use Assets	12	574.487	0
Intangible assets and goodwill	13	46.718.109	54.466.562
Deferred Tax Asset	14	7.909.767	141.486.089
Total non-current assets		**4.425.693.325**	**4.682.691.052**
Total assets		**7.322.502.393**	**7.418.357.282**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		826.089.505	545.441.972
Current Borrowings From Unrelated Parties		826.089.505	545.441.972
Bank Loans	5	778.936.668	486.562.972
Lease Liabilities	5	556.428	0
Other short-term borrowings		46.596.409	58.879.000
Trade Payables	7,2	664.548.162	1.024.351.604
Trade Payables to Related Parties	6	116.919.876	328.703.414
Trade Payables to Unrelated Parties		547.628.286	695.648.190
Employee Benefit Obligations		40.049.617	31.029.353
Other Payables		99.756.717	60.471.029
Other Payables to Unrelated Parties		99.756.717	60.471.029
Contract Liabilities	8	83.378.209	27.121.895
Current tax liabilities, current	14	51.449.764	80.568.278
Current provisions		143.416.303	166.919.730
Current provisions for employee benefits		96.956.195	116.131.441
Other current provisions		46.460.108	50.788.289
SUB-TOTAL		**1.908.688.277**	**1.935.903.861**
Total current liabilities		**1.908.688.277**	**1.935.903.861**
NON-CURRENT LIABILITIES			
Non-current provisions		128.266.714	190.868.740
Non-current provisions for employee benefits		128.266.714	190.868.740
Total non-current liabilities		**128.266.714**	**190.868.740**
Total liabilities		**2.036.954.991**	**2.126.772.601**
EQUITY			
Equity attributable to owners of parent		5.285.203.290	5.291.300.844
Issued capital	15	4.873.440	4.873.440
Inflation Adjustments on Capital	15	2.550.880.069	2.550.880.069
Share Premium (Discount)		31.216.512	31.216.512
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-178.044.902	-218.753.879
Gains (Losses) on Revaluation and Remeasurement		-178.044.902	-218.753.879
Gains (Losses) on Remeasurements of Defined Benefit Plans		-178.044.902	-218.753.879
Restricted Reserves Appropriated From Profits		1.621.549.147	1.621.549.147
Legal Reserves		1.216.804.559	1.216.804.559
Other Restricted Profit Reserves		404.744.588	404.744.588

Other reserves		46.586.811	43.011.422
Prior Years' Profits or Losses	15	1.254.948.744	941.234.996
Current Period Net Profit Or Loss		-46.806.531	317.289.137
Non-controlling interests		344.112	283.837
Total equity		**5.285.547.402**	**5.291.584.681**
Total Liabilities and Equity		**7.322.502.393**	**7.418.357.282**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	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	16	3.510.322.732	3.113.574.296	2.226.511.089	1.868.849.733
Cost of sales	16	-2.851.615.369	-2.701.705.853	-1.689.775.828	-1.519.267.366
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		658.707.363	411.868.443	536.735.261	349.582.367
GROSS PROFIT (LOSS)		658.707.363	411.868.443	536.735.261	349.582.367
General Administrative Expenses		-369.922.953	-340.296.552	-174.895.641	-181.512.445
Marketing Expenses		-52.103.864	-52.614.878	-25.893.134	-26.466.356
Other Income from Operating Activities		53.910.137	78.614.563	25.892.745	21.761.953
Other Expenses from Operating Activities		-23.424.460	-69.458.821	-12.823.769	-19.820.531
PROFIT (LOSS) FROM OPERATING ACTIVITIES		267.166.223	28.112.755	349.015.462	143.544.988
Investment Activity Income		13.400.765	6.767.808	2.152.656	4.119.931
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-641.819	-496.779	-619.020	-496.779
Share of Profit (Loss) from Investments Accounted for Using Equity Method	10	-10.427.186	8.864.325	-2.112.921	9.512.635
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		269.497.983	43.248.109	348.436.177	156.680.775
Finance income	18.1	25.081.480	23.625.262	13.182.934	12.093.483
Finance costs	18.2	-170.268.002	-194.540.428	-95.502.488	-95.134.040
Gains (losses) on net monetary position	22	16.479.381	8.593.425	-35.202.633	-149.076.345
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		140.790.842	-119.073.632	230.913.990	-75.436.127
Tax (Expense) Income, Continuing Operations		-187.578.496	-21.180.929	-118.487.573	26.183.600
Current Period Tax (Expense) Income	14	-59.817.742	-33.457.001	-54.516.189	-33.191.817
Deferred Tax (Expense) Income	14	-127.760.754	12.276.072	-63.971.384	59.375.417
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-46.787.654	-140.254.561	112.426.417	-49.252.527
PROFIT (LOSS)		-46.787.654	-140.254.561	112.426.417	-49.252.527
Profit (loss), attributable to [abstract]					
Non-controlling Interests		18.877	-13.826	-4.023	-5.103
Owners of Parent		-46.806.531	-140.240.735	112.430.440	-49.247.424
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		40.708.977	0	40.708.977	
Gains (Losses) on Remeasurements of Defined Benefit Plans		46.524.545	0	46.524.545	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-5.815.568	0	-5.815.568	
Taxes Relating to Remeasurements of Defined Benefit Plans		-5.815.568	0	-5.815.568	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**40.708.977**	**0**	**40.708.977**	
TOTAL COMPREHENSIVE INCOME (LOSS)		**-6.078.677**	**-140.254.561**	**153.135.394**	**-49.252.527**
Total Comprehensive Income Attributable to					
Non-controlling Interests	19	60.275	-13.826	37.377	-5.103
Owners of Parent	19	-6.138.952	-140.240.735	153.098.017	-49.247.424

Statement of cash flows (Indirect Method)

Presentation Currency	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		**-171.993.922**	**136.835.710**
Profit (Loss)		-46.787.654	-140.254.561
Profit (Loss) from Continuing Operations		-46.787.654	-140.254.561
Adjustments to Reconcile Profit (Loss)		**464.782.520**	**306.758.673**
Adjustments for depreciation and amortisation expense	11,12,13	153.169.383	174.179.177
Adjustments for provisions		97.587.500	89.906.453
Adjustments for (Reversal of) Provisions Related with Employee Benefits		53.414.763	64.127.660
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			1.321.080
Adjustments for (Reversal of) Other Provisions		44.172.737	24.457.713
Adjustments for Interest (Income) Expenses		77.825.051	106.092.796
Adjustments for Interest Income		-18.700.972	-23.625.262
Adjustments for interest expense		96.526.023	129.718.058
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		10.427.186	-8.864.325
Adjustments for Tax (Income) Expenses	14	187.578.496	21.180.929
Adjustments for losses (gains) on disposal of non-current assets		-1.950.731	-2.090.349
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.950.731	-2.090.349
Adjustments Related to Gain and Losses on Net Monetary Position		-59.854.365	-40.232.329
Other adjustments to reconcile profit (loss)		0	-33.413.679
Changes in Working Capital		**-409.844.823**	**54.329.217**
Adjustments for decrease (increase) in trade accounts receivable		-237.620.846	-340.577.447
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-804.967	248.921
Adjustments for decrease (increase) in inventories		-65.467.204	215.885.696
Adjustments for increase (decrease) in trade accounts payable		-217.612.997	165.653.147
Other Adjustments for Other Increase (Decrease) in Working Capital		111.661.191	13.118.900
Decrease (Increase) in Other Assets Related with Operations		7.098.925	-61.448.376
Increase (Decrease) in Other Payables Related with Operations		104.562.266	74.567.276
Cash Flows from (used in) Operations		**8.150.043**	**220.833.329**
Payments Related with Provisions for Employee Benefits		-66.278.627	-40.023.638
Payments Related with Other Provisions		-38.498.241	-42.424.506
Income taxes refund (paid)		-75.367.097	-1.549.475
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-8.040.953**	**14.522.371**
Proceeds from sales of property, plant, equipment and intangible assets		1.949.796	3.082.520
Purchase of Property, Plant, Equipment and Intangible Assets	11	-28.628.724	-12.340.529
Interest received		18.637.975	23.780.380
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**293.681.456**	**-262.309.740**
Proceeds from borrowings		408.066.600	409.935.087
Proceeds from Loans	5,1	408.066.600	409.935.087
Repayments of borrowings		-88.896.500	-542.819.711
Loan Repayments	5,1	-88.896.500	-542.819.711
Payments of Lease Liabilities	5,2	-354.220	-8.231.281
Interest paid	5	-25.134.424	-121.193.835
INFLATION EFFECT		-24.829.918	-22.754.197
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		88.816.663	-133.705.856
Net increase (decrease) in cash and cash equivalents		88.816.663	-133.705.856
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**109.717.681**	**228.466.256**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**198.534.344**	**94.760.400**

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	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]	Other reserves [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		**4.873.440**	**2.550.880.069**	**31.216.512**	**-206.101.354**	**-206.101.354**	**-206.101.354**			**1.620.387.929**	**43.011.422**	**1.470.458.292**	**-528.056.644**	**4.986.669.666**	**313.651**	**4.986.983.317**
	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												-528.056.644	528.056.644			
	Total Comprehensive Income (Loss)														-140.240.735	-13.826	-140.254.561
	Profit (loss)													-140.240.735	-140.240.735	-13.826	-140.254.561
	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		**4.873.440**	**2.550.880.069**	**31.216.512**	**-206.101.354**	**-206.101.354**	**-206.101.354**			**1.620.387.929**	**43.011.422**		**-140.240.735**	**4.846.428.931**	**299.825**	**4.846.728.756**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**4.873.440**	**2.550.880.069**	**31.216.512**	**-218.753.879**	**-218.753.879**	**-218.753.879**			**1.621.549.147**	**43.011.422**	**941.234.996**	**317.289.137**	**5.291.300.844**	**283.837**	**5.291.584.681**
	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											3.575.389	317.289.137	-317.289.137	320.864.526		320.864.526
	Total Comprehensive Income (Loss)					40.708.977	40.708.977	40.708.977							-6.097.554	60.275	-6.037.279
	Profit (loss)													-46.806.531	-46.806.531	18.877	-46.787.654
	Other Comprehensive Income (Loss)					40.708.977	40.708.977	40.708.977							40.708.977	41.398	40.750.375
	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																
	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		**4.873.440**	**2.550.880.069**	**31.216.512**	**-178.044.902**	**-178.044.902**	**-178.044.902**			**1.621.549.147**	**46.586.811**	**1.254.948.744**	**-46.806.531**	**5.285.203.290**	**344.112**	**5.285.547.402**