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KAMUYU AYDINLATMA PLATFORMU

GENTAŞ KİMYA SANAYİ VE TİCARET PAZARLAMA A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

2026 6 Months Financial Reports

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Gentaş Kimya Sanayi ve Ticaret Pazarlama Anonim Şirketi

Genel Kurulu'na

1. Giriş

Gentaş Kimya Sanayi ve Ticaret Pazarlama Anonim Şirketi ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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.

3. Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia

13 Ağustos 2026, Ankara

Ayhan Çetinkaya

Sorumlu Denetçi

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	1.031.070.183	377.640.878
Trade Receivables	6	1.214.503.599	1.222.471.361
Trade Receivables Due From Related Parties	3	312.927.855	425.366.053
Trade Receivables Due From Unrelated Parties	6	901.575.744	797.105.308
Other Receivables	7	3.194.334	2.243.130
Other Receivables Due From Unrelated Parties		3.194.334	2.243.130
Inventories	8	750.809.017	829.045.359
Prepayments	9	454.189.302	237.603.684
Prepayments to Unrelated Parties		454.189.302	237.603.684
Other current assets		20.415.291	520.107
SUB-TOTAL		**3.474.181.726**	**2.669.524.519**
Total current assets		**3.474.181.726**	**2.669.524.519**
NON-CURRENT ASSETS			
Financial Investments	5	212.591.441	348.132.897
Property, plant and equipment	12	4.887.033.854	4.926.393.891
Intangible assets and goodwill		4.988.736	2.455.966
Total non-current assets		**5.104.614.031**	**5.276.982.754**
Total assets		**8.578.795.757**	**7.946.507.273**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	236.663.644	606.648.731
Current Borrowings From Unrelated Parties		236.663.644	606.648.731
Bank Loans		235.000.000	603.512.165
Other short-term borrowings		1.663.644	3.136.566
Trade Payables	6	702.691.881	631.132.159
Trade Payables to Unrelated Parties		702.691.881	631.132.159
Employee Benefit Obligations		18.282.420	24.871.713
Other Payables	7	12.611.541	21.804.150
Other Payables to Unrelated Parties		12.611.541	21.804.150
Deferred Income Other Than Contract Liabilities	10	84.536.934	89.815.857
Deferred Income Other Than Contract Liabilities from Unrelated Parties		84.536.934	89.815.857
Current tax liabilities, current	17	34.939.857	27.222.789
Current provisions		6.495.212	5.676.688
Current provisions for employee benefits		6.036.166	4.908.226
Other current provisions		459.046	768.462
Other Current Liabilities		54.091	52.725
SUB-TOTAL		**1.096.275.580**	**1.407.224.812**
Total current liabilities		**1.096.275.580**	**1.407.224.812**
NON-CURRENT LIABILITIES			
Non-current provisions		34.143.763	25.670.931
Non-current provisions for employee benefits		34.143.763	25.670.931
Deferred Tax Liabilities	17	413.461.955	326.604.592
Total non-current liabilities		**447.605.718**	**352.275.523**
Total liabilities		**1.543.881.298**	**1.759.500.335**
EQUITY			
Equity attributable to owners of parent	13	7.034.775.933	6.186.868.632
Issued capital		609.000.000	525.000.000
Inflation Adjustments on Capital		2.872.391.054	2.866.500.164
Share Premium (Discount)		835.188.621	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.646.571.464	1.648.075.325
Gains (Losses) on Revaluation and Remeasurement		1.646.571.464	1.648.075.325
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.649.117.728	1.649.117.728
Other Revaluation Increases (Decreases)		-2.546.264	-1.042.403
Restricted Reserves Appropriated From Profits		276.878.665	276.878.665
Prior Years' Profits or Losses		870.414.478	576.982.536

Current Period Net Profit Or Loss		-75.668.349	293.431.942
Non-controlling interests		138.526	138.306
Total equity		**7.034.914.459**	**6.187.006.938**
Total Liabilities and Equity		**8.578.795.757**	**7.946.507.273**

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	14	2.613.562.499	2.662.870.914	1.261.454.468	1.342.099.602
Cost of sales	14	-1.991.242.720	-2.037.876.460	-1.030.850.276	-1.016.125.729
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		622.319.779	624.994.454	230.604.192	325.973.873
GROSS PROFIT (LOSS)		622.319.779	624.994.454	230.604.192	325.973.873
General Administrative Expenses		-98.184.742	-101.326.302	-49.884.225	-53.575.172
Marketing Expenses		-139.900.406	-143.176.001	-74.023.445	-73.890.234
Other Income from Operating Activities		56.418.060	100.551.110	35.262.576	55.247.570
Other Expenses from Operating Activities		-44.646.799	-70.785.305	-29.453.995	-48.397.462
PROFIT (LOSS) FROM OPERATING ACTIVITIES		396.005.892	410.257.956	112.505.103	205.358.575
Investment Activity Income		5.613.287	191.122.519	1.912.433	72.090.586
Investment Activity Expenses		-154.958.212	0	-98.309.730	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-1.354.361	-2.590.321	-904.806	-902.527
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		245.306.606	598.790.154	15.203.000	276.546.634
Finance income	15	182.443.113	146.644.923	114.318.384	49.186.799
Finance costs	15	-83.909.009	-184.776.614	-44.834.804	-77.606.704
Gains (losses) on net monetary position	16	-195.057.243	-238.244.239	-109.316.755	-176.576.715
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		148.783.467	322.414.224	-24.630.175	71.550.014
Tax (Expense) Income, Continuing Operations		-224.451.596	-59.959.847	-106.715.244	48.277.029
Current Period Tax (Expense) Income		-87.946.528	-20.838.036	-49.562.098	19.292.670
Deferred Tax (Expense) Income		-136.505.068	-39.121.811	-57.153.146	28.984.359
PROFIT (LOSS) FROM CONTINUING OPERATIONS	17	-75.668.129	262.454.377	-131.345.419	119.827.043
PROFIT (LOSS)		-75.668.129	262.454.377	-131.345.419	119.827.043
Profit (loss), attributable to [abstract]					
Non-controlling Interests		220	-71	-123	-108
Owners of Parent		-75.668.349	262.454.448	-131.345.296	119.827.151
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		-0,13060000	0,49990000	-0,23910000	0,22820000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.503.861	3.007.588	-747.122	483.376
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-1.503.861	3.007.588	-747.122	483.376
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.503.861**	**3.007.588**	**-747.122**	**483.376**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-77.171.990**	**265.461.965**	**-132.092.541**	**120.310.419**
Total Comprehensive Income Attributable to					
Non-controlling Interests		224	-72	-124	-108
Owners of Parent		-77.172.214	265.462.037	-132.092.417	120.310.527

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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		**174.276.606**	**-8.410.049**
Profit (Loss)		-75.668.129	262.454.377
Adjustments to Reconcile Profit (Loss)		**390.585.365**	**114.408.274**
Adjustments for depreciation and amortisation expense		60.929.799	61.589.701
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-5.439.413	-2.779.733
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-5.439.413	-2.779.733
Adjustments for provisions		7.787.495	4.716.784
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.096.911	4.854.670
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-309.416	-137.886
Adjustments for Interest (Income) Expenses	15	-100.381.885	3.404.747
Adjustments for fair value losses (gains)		140.346.074	-186.061.905
Adjustments for Tax (Income) Expenses	17	224.451.596	59.959.847
Adjustments for losses (gains) on disposal of non-current assets		14.612.138	-2.910.602
Adjustments Related to Gain and Losses on Net Monetary Position		48.279.561	176.489.435
Changes in Working Capital		**-87.386.976**	**-364.434.664**
Adjustments for decrease (increase) in trade accounts receivable	6	24.906.327	-85.595.210
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-944.773	-13.486.937
Adjustments for decrease (increase) in inventories	8	78.236.342	-195.748.308
Decrease (Increase) in Prepaid Expenses	9	-216.585.620	-139.337.298
Adjustments for increase (decrease) in trade accounts payable	6	67.961.820	92.383.027
Increase (Decrease) in Employee Benefit Liabilities		-6.589.293	636.408
Adjustments for increase (decrease) in other operating payables	7	-9.192.609	5.039
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-5.278.923	-7.180.985
Other Adjustments for Other Increase (Decrease) in Working Capital		-19.900.247	-16.110.400
Cash Flows from (used in) Operations		**227.530.260**	**12.427.987**
Payments Related with Provisions for Employee Benefits		-246.983	0
Income taxes refund (paid)	17	-53.006.671	-20.838.036
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-35.647.607**	**-21.044.159**
Proceeds from sales of property, plant, equipment and intangible assets	12	15.510.933	8.948.119
Purchase of Property, Plant, Equipment and Intangible Assets	12	-51.158.540	-29.992.278
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**571.750.134**	**-214.108.981**
Proceeds from Issuing Shares or Other Equity Instruments		835.188.621	0
Repayments of borrowings		-369.985.087	-199.261.920
Dividends Paid		4.412.851	2.150.012
Interest paid		-53.369.798	-71.367.627
Interest Received		155.503.547	54.370.554
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		710.379.133	-243.563.189
Net increase (decrease) in cash and cash equivalents		710.379.133	-243.563.189
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**377.640.878**	**555.382.886**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-56.949.828	-134.985.535
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**1.031.070.183**	**176.834.162**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period	Line item	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]									
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	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		**531.528.804**	**2.859.971.349**		**1.650.445.266**	**-5.217.341**			**276.878.665**	**420.639.201**	**156.343.330**	**5.890.589.274**	**137.644**	**5.890.726.918**
	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										156.343.330	-156.343.330			
	Total Comprehensive Income (Loss)						3.007.588					262.454.448	265.462.036	-71	265.461.965
	Profit (loss)														
	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		**531.528.804**	**2.859.971.349**		**1.650.445.266**	**-2.209.753**			**276.878.665**	**576.982.531**	**262.454.448**	**6.156.051.310**	**137.573**	**6.156.188.883**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**525.000.000**	**2.866.500.164**		**1.649.117.728**	**-1.042.403**			**276.878.665**	**576.982.536**	**293.431.942**	**6.186.868.632**	**138.306**	**6.187.006.938**
	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										293.431.942	-293.431.942			
	Total Comprehensive Income (Loss)						-1.503.861					-75.668.349	-77.172.210	220	-77.171.990
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity		84.000.000	5.890.890	835.188.621								925.079.511		925.079.511
	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		**609.000.000**	**2.872.391.054**	**835.188.621**	**1.649.117.728**	**-2.546.264**			**276.878.665**	**870.414.478**	**-75.668.349**	**7.034.775.933**	**138.526**	**7.034.914.459**