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KAMUYU AYDINLATMA PLATFORMU

SERANİT GRANİT SERAMİK SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Consolidated Financial Report for the Period 01.01.2026 - 30.06.2026

Independet Audit Comment

Independent Audit Company	ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Seranit Granit Seramik Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Seranit Granit Seramik Sanayi ve Ticaret A.Ş. ("Seranit" veya "Şirket") ve Bağlı Ortakları'nın (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 kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem 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 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 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 özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of SFAI GLOBAL

Erkan EREN

Sorumlu Denetçi

İstanbul, 17 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	6	51.782.759	73.059.616
Trade Receivables	7	1.516.276.110	1.893.836.520
Trade Receivables Due From Related Parties	7-8	220.918.601	235.054.369
Trade Receivables Due From Unrelated Parties	7	1.295.357.509	1.658.782.151
Other Receivables		163.687.137	181.319.629
Other Receivables Due From Related Parties	8	79.795.626	93.918.279
Other Receivables Due From Unrelated Parties		83.891.511	87.401.350
Inventories	9	3.279.854.455	3.936.467.030
Prepayments	10	315.117.727	323.039.867
Prepayments to Related Parties	8-10	0	398.184
Prepayments to Unrelated Parties	10	315.117.727	322.641.683
Current Tax Assets		122.766	144.971
Other current assets		60.590.144	53.027.429
SUB-TOTAL		**5.387.431.098**	**6.460.895.062**
Total current assets		**5.387.431.098**	**6.460.895.062**
NON-CURRENT ASSETS			
Other Receivables		3.486.539	1.165.195
Other Receivables Due From Unrelated Parties		3.486.539	1.165.195
Investment property	11	184.563.320	184.563.320
Property, plant and equipment	12	7.992.357.362	7.975.835.414
Right of Use Assets	12	30.981.315	38.931.701
Intangible assets and goodwill	13	19.784.916	27.017.041
Other intangible assets		19.784.916	27.017.041
Total non-current assets		**8.231.173.452**	**8.227.512.671**
Total assets		**13.618.604.550**	**14.688.407.733**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		710.409.769	150.255.629
Current Portion of Non-current Borrowings		1.763.062.650	2.297.376.319
Trade Payables		568.766.583	783.820.324
Trade Payables to Related Parties	7-8	27.539.529	27.040.447
Trade Payables to Unrelated Parties	7-8	541.227.054	756.779.877
Employee Benefit Obligations		106.489.769	82.381.967
Other Payables		390.491.960	370.793.601
Other Payables to Related Parties	8	261.925.313	267.036.340
Other Payables to Unrelated Parties		128.566.647	103.757.261
Deferred Income Other Than Contract Liabilities	10	1.065.035.229	788.962.854
Deferred Income Other Than Contract Liabilities From Related Parties	8	741.717.144	529.349.805
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	323.318.085	259.613.049
Current provisions		35.974.811	23.456.823
Current provisions for employee benefits		29.094.730	23.456.823
Other current provisions		6.880.081	0
SUB-TOTAL		**4.640.230.771**	**4.497.047.517**
Total current liabilities		**4.640.230.771**	**4.497.047.517**
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.941.193.641	3.383.707.566
Trade Payables		58.406.137	0
Trade Payables To Unrelated Parties	7	58.406.137	0
Non-current provisions		166.379.743	169.230.428
Non-current provisions for employee benefits		164.823.453	165.450.951
Other non-current provisions		1.556.290	3.779.477
Deferred Tax Liabilities		1.531.876.817	1.411.874.764
Total non-current liabilities		**4.697.856.338**	**4.964.812.758**
Total liabilities		**9.338.087.109**	**9.461.860.275**
EQUITY			

Equity attributable to owners of parent	14	4.280.517.441	5.226.547.458
Issued capital		413.000.000	413.000.000
Inflation Adjustments on Capital		1.350.888.147	1.350.888.147
Share Premium (Discount)		1.752.643.427	1.752.643.427
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.820.541.972	3.826.282.331
Gains (Losses) on Revaluation and Remeasurement		3.820.541.972	3.826.282.331
Increases (Decreases) on Revaluation of Property, Plant and Equipment		3.871.630.841	3.871.630.841
Gains (Losses) on Remeasurements of Defined Benefit Plans		-51.088.869	-45.348.510
Restricted Reserves Appropriated From Profits		52.096.630	52.096.630
Prior Years' Profits or Losses		-2.168.363.077	-217.807.448
Current Period Net Profit Or Loss		-940.289.658	-1.950.555.629
Total equity		**4.280.517.441**	**5.226.547.458**
Total Liabilities and Equity		**13.618.604.550**	**14.688.407.733**

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	15	1.495.430.066	1.421.573.222	809.786.970	668.698.661
Cost of sales	15	-948.819.937	-885.454.258	-518.905.098	-421.354.232
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		546.610.129	536.118.964	290.881.872	247.344.429
GROSS PROFIT (LOSS)		546.610.129	536.118.964	290.881.872	247.344.429
General Administrative Expenses	17	-160.032.118	-174.102.984	-62.600.853	-79.529.781
Marketing Expenses	17	-216.874.087	-240.145.339	-90.862.111	-118.793.444
Research and development expense	17	-14.740.999	-20.109.176	-6.155.891	-9.731.342
Other Income from Operating Activities		362.953.415	497.911.241	10.915.046	28.337.331
Other Expenses from Operating Activities		-365.813.342	-446.580.257	-2.500.325	2.098.840
PROFIT (LOSS) FROM OPERATING ACTIVITIES		152.102.998	153.092.449	139.677.738	69.726.033
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		152.102.998	153.092.449	139.677.738	69.726.033
Finance costs	20	-825.829.973	-1.698.134.376	-476.531.446	-908.137.113
Gains (losses) on net monetary position		-146.701.593	638.501.173	-275.101.534	555.515.170
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-820.428.568	-906.540.754	-611.955.242	-282.895.910
Tax (Expense) Income, Continuing Operations		-119.861.090	-252.285.200	14.870.508	-188.726.270
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		-119.861.090	-252.285.200	14.870.508	-188.726.270
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-940.289.658	-1.158.825.954	-597.084.734	-471.622.180
PROFIT (LOSS)		-940.289.658	-1.158.825.954	-597.084.734	-471.622.180
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	21	-940.289.658	-1.158.825.954	-597.084.734	-471.622.180
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	21	-2,27670000	-1,44570000	-3,08060000	-1,14190000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-5.740.359	-8.272.240	-3.665.407	-4.894.940
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.599.396	-11.029.653	-3.248.829	-6.589.086
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-140.963	2.757.413	-416.578	1.694.146
Taxes Relating to Remeasurements of Defined Benefit Plans		-140.963	2.757.413	-416.578	1.694.146
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-5.740.359**	**-8.272.240**	**-3.665.407**	**-4.894.940**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-946.030.017**	**-1.167.098.194**	**-600.750.141**	**-476.517.120**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-946.030.017	-1.167.098.194	-600.750.141	-476.517.120

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	14	**1.423.177.303**	**372.425.897**
Profit (Loss)		-940.289.658	-1.158.825.954
Profit (Loss) from Continuing Operations		-940.289.658	-1.158.825.954
Adjustments to Reconcile Profit (Loss)		**1.316.121.622**	**2.035.415.155**
Adjustments for depreciation and amortisation expense	12	182.383.159	198.312.884
Adjustments for provisions		31.845.267	32.685.251
Adjustments for (Reversal of) Provisions Related with Employee Benefits		33.498.493	35.394.101
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-1.653.226	-2.708.850
Adjustments for Interest (Income) Expenses		954.240.994	1.792.006.445
Adjustments for interest expense		825.829.973	1.700.764.713
Deferred Financial Expense from Credit Purchases		234.371.819	291.021.081
Unearned Financial Income from Credit Sales		-105.960.798	-199.779.349
Adjustments for Tax (Income) Expenses		119.861.090	252.285.200
Adjustments Related to Gain and Losses on Net Monetary Position		27.791.112	-239.874.625
Changes in Working Capital		**1.084.663.469**	**-498.633.794**
Adjustments for decrease (increase) in trade accounts receivable	7	483.521.208	-255.087.627
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		15.311.148	-7.799.160
Adjustments for decrease (increase) in inventories	9	656.612.575	43.994.962
Decrease (Increase) in Prepaid Expenses	10	7.922.140	-66.383.519
Adjustments for increase (decrease) in trade accounts payable	7	-391.019.423	-351.419.163
Increase (Decrease) in Employee Benefit Liabilities		24.107.802	40.744.350
Adjustments for increase (decrease) in other operating payables		19.698.359	102.483.553
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	276.072.375	14.758.544
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.562.715	-19.925.734
Decrease (Increase) in Other Assets Related with Operations		-7.562.715	-19.925.734
Cash Flows from (used in) Operations		**1.460.495.433**	**377.955.407**
Payments Related with Provisions for Employee Benefits		-37.318.130	-5.529.510
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-184.193.630**	**-83.137.982**
Purchase of Property, Plant, Equipment and Intangible Assets	12	-184.193.630	-82.489.241
Cash Outflows from Acquition of Investment Property		0	-648.741
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.242.503.427**	**-259.236.835**
Proceeds from Issuing Shares or Other Equity Instruments		0	1.922.264.097
Proceeds from issuing shares		0	1.922.264.097
Proceeds from borrowings		852.735.410	3.292.157.166
Proceeds from Loans		852.735.410	3.292.157.166
Repayments of borrowings		-1.269.408.864	-3.774.208.553
Loan Repayments		-1.269.408.864	-3.774.208.553
Interest paid		-825.829.973	-1.699.449.545
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.519.754	30.051.080
Effect of exchange rate changes on cash and cash equivalents		-17.757.103	-7.465.571
Net increase (decrease) in cash and cash equivalents		-21.276.857	22.585.509
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**73.059.616**	**28.766.165**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**51.782.759**	**51.351.674**

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]	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	14	**300.000.000**	**1.296.466.732**		**-41.221.795**	**3.774.732.285**			**52.096.630**	**-1.204.915.899**	**987.108.453**	**5.164.266.406**		**5.164.266.406**
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										987.108.453	-987.108.453			
Total Comprehensive Income (Loss)					-8.272.240						-1.158.825.954	-1.167.098.194		-1.167.098.194
Profit (loss)											-1.158.825.954	-1.158.825.954		-1.158.825.954
Other Comprehensive Income (Loss)														
Issue of equity		113.000.000	54.199.571	1.755.064.526								1.922.264.097		1.922.264.097
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					-8.272.240							-8.272.240		-8.272.240
Equity at end of period	14	**413.000.000**	**1.350.666.303**	**1.755.064.526**	**-49.494.035**	**3.774.732.285**			**52.096.630**	**-217.807.446**	**-1.158.825.954**	**5.919.432.309**		**5.919.432.309**
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period	14	**413.000.000**	**1.350.888.147**	**1.752.643.427**	**-45.348.510**	**3.871.630.841**			**52.096.630**	**-217.807.448**	**-1.950.555.629**	**5.226.547.458**		**5.226.547.458**
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										-1.950.555.629	1.950.555.629			
Total Comprehensive Income (Loss)					-5.740.359						-940.289.658	-946.030.017		-946.030.017
Profit (loss)											-940.289.658	-940.289.658		-940.289.658
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														

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					-5.740.359							-5.740.359		-5.740.359
	Equity at end of period	14	**413.000.000**	**1.350.888.147**	**1.752.643.427**	**-51.088.869**	**3.871.630.841**			**52.096.630**	**-2.168.363.077**	**-940.289.658**	**4.280.517.441**		**4.280.517.441**