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KAMUYU AYDINLATMA PLATFORMU

SEYİTLER KİMYA SANAYİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independendet Audit Comment

Independent Audit Company	ARTI DEĞER ULUSLARARASI BAĞIMSIZ DENETİM VE YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

SEYİTLER KİMYA SANAYİ ANONİM ŞİRKETİ

1 OCAK – 30 HAZİRAN 2026 HESAP DÖNEMİNE AİT

KONSOLİDE FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

Seyitler Kimya Sanayi A.Ş.

Genel Kurulu'na

Seyitler Kimya Sanayi Anonim Şirketi'nin ("Şirket"), 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("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

Seyitler Kimya Sanayi Anonim Şirketi'nin ("Şirket"), 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

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 bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Murat Erişti'dir.

Artı Değer Uluslararası Bağımsız Denetim ve YMM A.Ş.

Mimar Sinan Mah. Mimar Sinan Cad. Birlik İs Merkezi No:15/1 K:1 D:2

Pk:34782 Cekmekoy-Istanbul/TURKEY

Murat Erişti,YMM

Sorumlu Denetçi

18.08.2026

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	52	11.129.388	12.015.495
Financial Investments	47	260.545.932	286.822.752
Trade Receivables	7	64.331.834	60.922.286
Trade Receivables Due From Unrelated Parties	7	64.331.834	60.922.286
Other Receivables	9	976.216	2.245.493
Other Receivables Due From Unrelated Parties	9	976.216	2.245.493
Inventories	10	118.572.574	113.596.731
Prepayments	12	9.635.082	11.768.098
Prepayments to Unrelated Parties	12	9.635.082	11.768.098
Current Tax Assets	40		98.565
Other current assets	29	18.149.649	16.069.042
SUB-TOTAL		**483.340.675**	**503.538.462**
Total current assets		**483.340.675**	**503.538.462**
NON-CURRENT ASSETS			
Investment property	13	10.984.735	10.984.735
Property, plant and equipment	14	161.198.541	168.017.038
Intangible assets and goodwill	17	2.245.869	2.375.249
Other intangible assets	17	2.245.869	2.375.249
Deferred Tax Asset	40	5.237.140	
Total non-current assets		**179.666.285**	**181.377.022**
Total assets		**663.006.960**	**684.915.484**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	113.004	147.945
Current Borrowings From Unrelated Parties	47	113.004	147.945
Trade Payables	7	28.045.575	26.396.822
Trade Payables to Related Parties	6	788.625	941.412
Trade Payables to Unrelated Parties	7	27.256.950	25.455.410
Employee Benefit Obligations	27	6.177.455	6.343.365
Other Payables	9	1.533.341	2.401.663
Other Payables to Unrelated Parties	9	1.533.341	2.401.663
Deferred Income Other Than Contract Liabilities	12	21.144.139	24.811.512
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	21.144.139	24.811.512
Current tax liabilities, current	40	4.357.066	
Current provisions	25	3.222.439	4.822.552
Current provisions for employee benefits	25	3.222.439	4.822.552
Other Current Liabilities	25	1.246.048	6.241
SUB-TOTAL		**65.839.067**	**64.930.100**
Total current liabilities		**65.839.067**	**64.930.100**
NON-CURRENT LIABILITIES			
Non-current provisions	25	7.952.417	6.247.391
Non-current provisions for employee benefits	25	7.952.417	6.247.391
Deferred Tax Liabilities	40		30.801.719
Total non-current liabilities		**7.952.417**	**37.049.110**
Total liabilities		**73.791.484**	**101.979.210**
EQUITY			
Equity attributable to owners of parent		589.215.476	582.936.274
Issued capital	30	200.000.000	200.000.000
Inflation Adjustments on Capital	30	613.646.987	613.646.987
Share Premium (Discount)	30	44.832.436	44.832.436
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	7.817	7.817
Gains (Losses) on Revaluation and Remeasurement		7.817	7.817
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	7.817	7.817
Restricted Reserves Appropriated From Profits	30	38.168.082	38.168.082
Other reserves	30	9.867.068	9.867.068

Prior Years' Profits or Losses	30	-323.619.073	-196.673.047
Current Period Net Profit Or Loss	30	6.312.159	-126.913.069
Total equity		**589.215.476**	**582.936.274**
Total Liabilities and Equity		**663.006.960**	**684.915.484**

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	31	157.130.780	141.355.257	69.754.643	62.977.285
Cost of sales	31	-119.548.494	-108.789.635	-52.553.135	-48.381.638
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		37.582.286	32.565.622	17.201.508	14.595.647
GROSS PROFIT (LOSS)		37.582.286	32.565.622	17.201.508	14.595.647
General Administrative Expenses	28	-35.110.625	-33.732.246	-17.266.377	-18.164.238
Marketing Expenses	28	-14.808.516	-13.934.800	-8.084.745	-6.718.288
Research and development expense	28	-2.372.014		-1.605.244	
Other Income from Operating Activities	34	9.351.647	9.628.141	2.298.865	3.731.865
Other Expenses from Operating Activities	34	-10.868.852	-12.586.197	-4.015.247	-1.089.176
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-16.226.074	-18.059.480	-11.471.240	-7.644.190
Investment Activity Income	35	148.700.990	20.226.742	28.876.040	-5.252.470
Investment Activity Expenses	35	-86.161.175	-16.411	5.965.600	557.842
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-134.064	-126.822	160.034	-110.084
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		46.179.677	2.024.029	23.530.434	-12.448.902
Finance income	37	500.351	3.177.618	357.577	2.060.147
Finance costs	37	-174.606	-59.372		-23.036
Gains (losses) on net monetary position	37	-58.880.256	-48.867.336	-42.255.817	-24.546.000
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-12.374.834	-43.725.061	-18.367.806	-34.957.791
Tax (Expense) Income, Continuing Operations		18.686.993	-11.908.897	-6.095.237	-698.694
Current Period Tax (Expense) Income	40	-12.706.520		-3.781.141	
Deferred Tax (Expense) Income	30	31.393.513	-11.908.897	-2.314.096	-698.694
PROFIT (LOSS) FROM CONTINUING OPERATIONS		6.312.159	-55.633.958	-24.463.043	-35.656.485
PROFIT (LOSS)		6.312.159	-55.633.958	-24.463.043	-35.656.485
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		6.312.159	-55.633.958	-24.463.043	-35.656.485
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		0	37.209	0	13.396
Gains (Losses) on Remeasurements of Defined Benefit Plans			29.767		10.717
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			7.442		2.679
Taxes Relating to Remeasurements of Defined Benefit Plans			7.442		2.679
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**37.209**	**0**	**13.396**
TOTAL COMPREHENSIVE INCOME (LOSS)		**6.312.159**	**-55.596.749**	**-24.463.043**	**-35.643.089**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		6.312.159	-55.596.749	-24.463.043	-35.643.089

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		**62.647.077**	**69.334.505**
Profit (Loss)		6.312.159	-55.633.958
Profit (Loss) from Continuing Operations		6.312.159	-55.633.958
Adjustments to Reconcile Profit (Loss)		**-36.098.499**	**46.316.909**
Adjustments for depreciation and amortisation expense	14,17	11.885.400	11.414.273
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	-66.109	169.157
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-66.109	169.157
Adjustments for provisions	25	915.017	1.360.883
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	-1.564.596	1.364.980
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25	1.240.748	
Adjustments for (Reversal of) Other Provisions	25	1.238.865	-4.097
Adjustments for Interest (Income) Expenses	37,34	-1.522.673	-1.855.388
Adjustments for Interest Income	37	-243.411	-391.695
Adjustments for interest expense	37		59.372
Deferred Financial Expense from Credit Purchases	34	6.260.890	4.967.214
Unearned Financial Income from Credit Sales	34	-7.540.152	-6.490.279
Adjustments for Tax (Income) Expenses	40	-47.310.134	38.269.829
Adjustments for losses (gains) on disposal of non-current assets	14		-3.041.845
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	14		-3.041.845
Changes in Working Capital		**78.835.031**	**97.727.504**
Decrease (Increase) in Financial Investments	47	69.533.860	81.211.492
Adjustments for decrease (increase) in trade accounts receivable	7	-416.363	-1.999.018
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-416.363	-1.999.018
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	1.607.930	-658.181
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	1.607.930	-658.181
Adjustments for decrease (increase) in inventories	10	7.866.496	-2.800.016
Decrease (Increase) in Prepaid Expenses	11	3.907.817	-5.614.697
Adjustments for increase (decrease) in trade accounts payable	7	5.207.881	14.171.989
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	-294.765	255.100
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	5.502.646	13.916.889
Increase (Decrease) in Employee Benefit Liabilities	26	-575.592	337.851
Adjustments for increase (decrease) in other operating payables	9	-1.230.527	-980.755
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-1.230.527	-980.755
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-7.409.309	16.001.459
Other Adjustments for Other Increase (Decrease) in Working Capital	29	342.838	-1.942.620
Decrease (Increase) in Other Assets Related with Operations	29	342.838	-1.563.063
Increase (Decrease) in Other Payables Related with Operations	29		-379.557
Cash Flows from (used in) Operations		**49.048.691**	**88.410.455**
Payments Related with Provisions for Employee Benefits	27	-546.989	-215.479
Payments Related with Other Provisions		-1.240.748	
Income taxes refund (paid)	40	113.430	42.908
Inflation Effect On Operating Activities		15.272.693	-18.903.379
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**24.755.823**	**35.378.422**
Proceeds from sales of property, plant, equipment and intangible assets	14	102.035	10.635.881
Proceeds from sales of property, plant and equipment	14	102.035	10.635.881

Purchase of Property, Plant, Equipment and Intangible Assets	14,17	-4.937.523	-934.901
Purchase of property, plant and equipment	14	-4.570.445	-886.308
Purchase of intangible assets	17	-367.078	-48.593
Inflation Effect On Investing Activities		29.591.311	25.677.442
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-6.575.226**	**-8.265.711**
Repayments of borrowings	47	-57.254	-2.191.007
Loan Repayments	47	-57.254	-2.191.007
Interest paid	37		-59.372
Interest Received	37	243.411	391.695
Inflation Effect On Financing Activities		-6.761.383	-6.407.027
INFLATION EFFECT		-81.713.782	-81.851.856
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-886.108	14.595.360
Net increase (decrease) in cash and cash equivalents		-886.108	14.595.360
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**13.827.607**	**13.673.296**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.812.111	-1.709.721
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**11.129.388**	**26.558.935**

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		**200.000.000**	**613.646.987**	**44.832.434**	**-208.370**			**38.168.081**	**9.867.068**	**-152.304.810**	**-124.664.685**	**629.336.705**		**629.336.705**
	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	30									-124.664.685	124.664.685			
	Total Comprehensive Income (Loss)	30				29.767						-55.633.958	-55.604.191		-55.604.191
	Profit (loss)	30										-55.633.958	-55.633.958		-55.633.958
	Other Comprehensive Income (Loss)	30				29.767							29.767		29.767
	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		**200.000.000**	**613.646.987**	**44.832.434**	**-178.603**			**38.168.081**	**9.867.068**	**-276.969.495**	**-55.633.958**	**573.732.514**		**573.732.514**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**200.000.000**	**613.646.987**	**44.832.436**	**7.817**			**38.168.082**	**9.867.068**	**-196.673.047**	**-126.913.069**	**582.936.275**		**582.936.275**
	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	30									-126.946.026	126.913.069	-32.657		-32.657
	Total Comprehensive Income (Loss)	30										6.312.159	6.312.159		6.312.159
	Profit (loss)	30										6.312.159	6.312.159		6.312.159
	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														
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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		**200.000.000**	**613.646.987**	**44.832.436**	**7.817**			**38.168.082**	**9.867.068**	**-323.619.073**	**6.312.159**	**589.215.476**		**589.215.476**