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KAMUYU AYDINLATMA PLATFORMU

RAİNBOW POLİKARBONAT SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

RAİNBOW POLİKARBONAT SANAYİ TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

Giriş

Rainbow Polikarbonat Sanayi Ticaret Anonim Şirketi.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, 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.

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

Ankara, 18 Ağustos 2026

NOTE OFFICE ULUSLARARASI BAĞIMSIZ

DENETİM DANIŞMANLIK ANONİM ŞİRKETİ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

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	622.495.323	238.721.923
Financial Investments	6	2.847.167	9.884.449
Trade Receivables	7	1.007.656.834	966.489.913
Other Receivables	8	1.360.500	392.523
Inventories	9	634.722.647	859.782.382
Prepayments		151.157.830	100.374.311
Prepayments to Unrelated Parties	10	151.157.830	100.374.311
Other current assets	18	17.008.245	30.194.778
SUB-TOTAL		**2.437.248.546**	**2.205.840.279**
Total current assets		**2.437.248.546**	**2.205.840.279**
NON-CURRENT ASSETS			
Other Receivables		10.626.687	9.982.983
Other Receivables Due From Unrelated Parties	8	10.626.687	9.982.983
Property, plant and equipment	13	653.083.115	784.724.206
Intangible assets and goodwill		2.439.801	2.592.534
Other intangible assets	14	2.439.801	2.592.534
Prepayments	10	105.626	0
Deferred Tax Asset	25	0	5.937.259
Total non-current assets		**666.255.229**	**803.236.982**
Total assets		**3.103.503.775**	**3.009.077.261**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.256.533.071	692.882.890
Current Borrowings From Unrelated Parties		1.256.533.071	692.882.890
Bank Loans	27	1.256.533.071	692.882.890
Current Portion of Non-current Borrowings		60.597.568	84.166.810
Current Portion of Non-current Borrowings from Unrelated Parties	27	60.597.568	84.166.810
Other Financial Liabilities	27	873.707	915.505
Trade Payables		247.306.128	642.603.747
Trade Payables to Unrelated Parties	7	247.306.128	642.603.747
Employee Benefit Obligations	17	4.716.516	3.697.196
Other Payables		7.106.313	1.096.083
Other Payables to Unrelated Parties	8	7.106.313	1.096.083
Deferred Income Other Than Contract Liabilities	11	88.384.989	51.862.866
Deferred Income Other Than Contract Liabilities From Related Parties	5	547.136	593.149
Deferred Income Other Than Contract Liabilities from Unrelated Parties		87.837.853	51.269.717
Current tax liabilities, current		27.691.764	6.583.588
Current provisions	17	1.419.845	2.321.187
Other Current Liabilities	8	1.251.115	0
SUB-TOTAL		**1.695.881.016**	**1.486.129.872**
Total current liabilities		**1.695.881.016**	**1.486.129.872**
NON-CURRENT LIABILITIES			
Long Term Borrowings		184.838.264	225.762.092
Long Term Borrowings From Unrelated Parties		184.838.264	225.762.092
Bank Loans	27	184.838.264	225.762.092
Non-current provisions		5.629.875	6.021.123
Non-current provisions for employee benefits	17	5.208.978	5.677.293
Other non-current provisions	16	420.897	343.830
Deferred Tax Liabilities	25	5.578.533	0
Total non-current liabilities		**196.046.672**	**231.783.215**
Total liabilities		**1.891.927.688**	**1.717.913.087**
EQUITY			
Equity attributable to owners of parent		1.211.576.087	1.291.164.174
Issued capital		600.000.000	30.000.000
Inflation Adjustments on Capital		122.742.237	303.631.452

Treasury Shares (-)		-19.944.680	-19.944.680
Share Premium (Discount)		90.353.250	536.011.946
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.184.773	-1.448.389
Gains (Losses) on Revaluation and Remeasurement		-1.184.773	-1.448.389
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.184.773	-1.448.389
Restricted Reserves Appropriated From Profits		7.978.905	7.978.905
Prior Years' Profits or Losses		338.858.232	471.468.073
Current Period Net Profit Or Loss		72.772.916	-36.533.133
Total equity		**1.211.576.087**	**1.291.164.174**
Total Liabilities and Equity		**3.103.503.775**	**3.009.077.261**

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	20	1.185.152.220	795.600.117	575.219.467	460.069.860
Cost of sales	20	-1.009.832.185	-601.084.903	-487.239.007	-341.300.067
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		175.320.035	194.515.214	87.980.460	118.769.793
GROSS PROFIT (LOSS)		175.320.035	194.515.214	87.980.460	118.769.793
General Administrative Expenses	21	-38.219.490	-33.785.480	-20.189.673	-17.588.164
Marketing Expenses	21	-10.527.028	-13.192.185	-4.354.874	-8.588.883
Other Income from Operating Activities	22	101.286.366	75.019.602	73.481.804	43.157.573
Other Expenses from Operating Activities	22	-50.081.185	-76.610.001	-23.218.757	-34.036.810
PROFIT (LOSS) FROM OPERATING ACTIVITIES		177.778.698	145.947.150	113.698.960	101.713.509
Investment Activity Income	23	3.368.516	0	15.260	0
Investment Activity Expenses	23	0	-686.577	0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	23	-554.983	-2.246.081	-322.882	-228.694
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		180.592.231	143.014.492	113.391.338	101.484.815
Finance income	24	92.813.444	110.871.654	67.641.412	35.346.076
Finance costs	24	-189.027.394	-248.267.590	-105.361.947	-113.498.572
Gains (losses) on net monetary position	24	26.697.251	-36.849.582	84.779.554	-34.938.638
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		111.075.532	-31.231.026	160.450.357	-11.606.319
Tax (Expense) Income, Continuing Operations		-38.302.616	-7.406.887	-23.884.516	15.284.585
Current Period Tax (Expense) Income	25	-27.691.765	0	-22.768.728	0
Deferred Tax (Expense) Income	25	-10.610.851	-7.406.887	-1.115.788	15.284.585
PROFIT (LOSS) FROM CONTINUING OPERATIONS		72.772.916	-38.637.913	136.565.841	3.678.266
PROFIT (LOSS)		72.772.916	-38.637.913	136.565.841	3.678.266
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		72.772.916	-38.637.913	136.565.841	3.678.266
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		263.616	380.792	82.854	586.351
Gains (Losses) on Remeasurements of Defined Benefit Plans		263.616	380.792	82.854	586.351
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**263.616**	**380.792**	**82.854**	**586.351**
TOTAL COMPREHENSIVE INCOME (LOSS)		**73.036.532**	**-38.257.121**	**136.648.695**	**4.264.617**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		73.036.532	-38.257.121	136.648.695	4.264.617

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		**-369.109.440**	**-200.175.821**
Profit (Loss)		72.772.916	-38.637.913
Adjustments to Reconcile Profit (Loss)		**-43.684.790**	**214.869.952**
Adjustments for depreciation and amortisation expense	13 14	22.635.159	14.744.783
Adjustments for provisions	16 17	1.261.352	283.805
Adjustments for Tax (Income) Expenses	25	32.721.398	5.518.601
Adjustments Related to Gain and Losses on Net Monetary Position	24	-100.302.699	194.322.763
Changes in Working Capital		**-398.197.566**	**-376.407.860**
Adjustments for decrease (increase) in trade accounts receivable	7	-186.858.606	-308.873.736
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	5.459.162	4.878.923
Adjustments for decrease (increase) in inventories	9	95.453.474	-112.731.569
Decrease (Increase) in Prepaid Expenses	10	-65.914.254	-33.167.757
Adjustments for increase (decrease) in trade accounts payable	7	-298.429.538	68.119.669
Increase (Decrease) in Employee Benefit Liabilities	17	1.576.647	30.289
Adjustments for increase (decrease) in other operating payables	8	6.175.457	9.906
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	44.340.092	5.326.415
Cash Flows from (used in) Operations		**-369.109.440**	**-200.175.821**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**138.352.948**	**42.605.668**
Proceeds from sales of property, plant, equipment and intangible assets	13 14	132.805.680	27.724.666
Other inflows (outflows) of cash		5.547.268	14.881.002
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**650.515.575**	**-110.653.165**
Proceeds from borrowings		650.515.575	-110.653.165
Proceeds from Loans	27	650.419.367	-110.838.857
Proceeds from Other Financial Borrowings		96.208	185.692
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		419.759.083	-268.223.318
Net increase (decrease) in cash and cash equivalents		419.759.083	-268.223.318
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**238.721.923**	**265.628.260**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-35.985.683	93.299.040
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**622.495.323**	**90.703.982**

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	Treasury Shares	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		**30.000.000**	**303.631.452**	**-34.375.022**	**536.011.946**	**-1.536.058**			**7.978.905**	**402.066.849**	**69.401.224**	**1.313.179.296**	**0**	**1.313.179.296**
	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										69.401.224	-69.401.224			
	Total Comprehensive Income (Loss)						380.792					-38.637.913	-38.257.121	0	-38.257.121
	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		**30.000.000**	**303.631.452**	**-34.375.022**	**536.011.946**	**-1.155.266**			**7.978.905**	**471.468.073**	**-38.637.913**	**1.274.922.175**	**0**	**1.274.922.175**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**30.000.000**	**303.631.452**	**-19.944.680**	**536.011.946**	**-1.448.389**			**7.978.905**	**471.468.073**	**-36.533.133**	**1.291.164.174**	**0**	**1.291.164.174**
	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			-11.852.831		-134.476.327					-6.295.461		-152.624.619	0	-152.624.619
	Restated Balances														
	Transfers										-36.533.133	36.533.133			
	Total Comprehensive Income (Loss)						263.616					72.772.916	73.036.532	0	73.036.532
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity		570.000.000	-169.036.384		-311.182.369					-89.781.247				
	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		600.000.000	122.742.237	-19.944.680	90.353.250	-1.184.773			7.978.905	338.858.232	72.772.916	1.211.576.087	0	1.211.576.087