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KAMUYU AYDINLATMA PLATFORMU

BERKOSAN YALITIM VE TECRİT MADDELERİ ÜRETİM VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	RSM TURKEY ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Konsolide Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Berkosan Yalıtım ve Tecrit Maddeleri Üretim ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Berkosan Yalıtım ve Tecrit Maddeleri Üretim ve Ticaret A.Ş. ve ("Şirket") ve bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile diğer açıklayıcı konsolide dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya 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 Denetimine 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

Rsm Turkey Uluslararası Bağımsız Denetim A.Ş.

Member of RSM International

Burak Korkmaz, SMMM

Sorumlu Denetçi

İstanbul, 18 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	129.567.712	88.753.498
Financial Investments		40.249.485	42.733.752
Other Financial Investments	4,1	40.249.485	42.733.752
Trade Receivables		173.916.402	169.923.930
Trade Receivables Due From Unrelated Parties	6	173.916.402	169.923.930
Inventories	9	124.527.730	127.776.128
Prepayments	8	18.352.852	16.103.445
Other current assets	12	19.347.073	27.069.888
SUB-TOTAL		**505.961.254**	**472.360.641**
Total current assets		**505.961.254**	**472.360.641**
NON-CURRENT ASSETS			
Other Receivables		223.170	249.574
Other Receivables Due From Unrelated Parties	7	223.170	249.574
Property, plant and equipment	10	706.362.954	723.728.906
Right of Use Assets	11.1	22.423.728	29.264.705
Intangible assets and goodwill	11	526.430	532.754
Other intangible assets		526.430	532.754
Prepayments	8	471.384	538.177
Total non-current assets		**730.007.666**	**754.314.116**
Total assets		**1.235.968.920**	**1.226.674.757**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	9.249.215	10.668.884
Current Portion of Non-current Borrowings		6.348.422	17.617.929
Current Portion of Non-current Borrowings from Related Parties		922.663	3.945.351
Lease Liabilities	5	922.663	3.945.351
Current Portion of Non-current Borrowings from Unrelated Parties	5	5.425.759	13.672.578
Trade Payables		85.093.615	67.232.972
Trade Payables to Unrelated Parties	6	85.093.615	67.232.972
Employee Benefit Obligations	14	8.778.695	9.186.565
Other Payables		22.039	93.472
Other Payables to Unrelated Parties	7	22.039	93.472
Deferred Income Other Than Contract Liabilities	13	17.628.059	7.048.904
Current tax liabilities, current	24	10.658.842	11.912.568
Current provisions		4.762.578	4.609.520
Current provisions for employee benefits	15	2.866.678	3.076.059
Other current provisions	15	1.895.900	1.533.461
Other Current Liabilities		16.138.738	21.133.130
Other Current Liabilities to Related Parties	12	16.138.738	21.133.130
SUB-TOTAL		**158.680.203**	**149.503.944**
Total current liabilities		**158.680.203**	**149.503.944**
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.662.032	17.452.531
Long Term Borrowings From Related Parties		13.662.032	17.452.531
Lease Liabilities	5	13.662.032	17.452.531
Non-current provisions		8.212.894	9.133.475
Non-current provisions for employee benefits	16	8.212.894	9.133.475
Deferred Tax Liabilities	24	116.017.779	101.261.745
Total non-current liabilities		**137.892.705**	**127.847.751**
Total liabilities		**296.572.908**	**277.351.695**
EQUITY			
Equity attributable to owners of parent		919.109.184	932.048.681
Issued capital	17	93.600.000	93.600.000
Inflation Adjustments on Capital	17	328.546.575	328.546.575
Share Premium (Discount)	17	9.747.913	9.747.913

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		301.591.566	302.173.861
Gains (Losses) on Revaluation and Remeasurement		301.591.566	302.173.861
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-16.811.196	-16.228.901
Other Revaluation Increases (Decreases)	17	318.402.762	318.402.762
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		13.555.389	23.874.123
Exchange Differences on Translation	17	13.555.389	23.874.123
Restricted Reserves Appropriated From Profits	17	28.504.354	28.504.354
Prior Years' Profits or Losses	17	145.601.855	122.508.956
Current Period Net Profit Or Loss		-2.038.468	23.092.899
Non-controlling interests		20.286.828	17.274.381
Total equity		**939.396.012**	**949.323.062**
Total Liabilities and Equity		**1.235.968.920**	**1.226.674.757**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	455.390.289	493.079.675	229.552.667	320.260.095
Cost of sales	18	-291.642.116	-328.436.109	-149.131.940	-211.098.847
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		163.748.173	164.643.566	80.420.727	109.161.248
GROSS PROFIT (LOSS)		163.748.173	164.643.566	80.420.727	109.161.248
General Administrative Expenses	19	-66.312.204	-78.577.321	-32.053.869	-48.858.789
Marketing Expenses	19	-41.859.260	-55.146.313	-17.486.164	-35.402.778
Other Income from Operating Activities	21	19.923.098	50.718.156	13.839.381	33.773.881
Other Expenses from Operating Activities	21	-5.497.294	-5.637.520	-3.752.332	-3.895.542
PROFIT (LOSS) FROM OPERATING ACTIVITIES		70.002.513	76.000.568	40.967.743	54.778.020
Investment Activity Income	22	2.087.804	2.199.920	1.837.941	782.768
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		72.090.317	78.200.488	42.805.684	55.560.788
Finance costs	23	-3.769.027	-7.814.437	-1.122.308	-5.375.420
Gains (losses) on net monetary position	25	-33.484.082	-31.549.874	-14.342.625	-18.392.766
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		34.837.208	38.836.177	27.340.751	31.792.602
Tax (Expense) Income, Continuing Operations		-33.386.441	-31.242.045	-22.911.897	-19.134.688
Current Period Tax (Expense) Income	24	-18.542.673	-18.131.941	-10.277.815	-12.738.533
Deferred Tax (Expense) Income	24	-14.843.768	-13.110.104	-12.634.082	-6.396.155
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.450.767	7.594.132	4.428.854	12.657.914
PROFIT (LOSS)		1.450.767	7.594.132	4.428.854	12.657.914
Profit (loss), attributable to [abstract]					
Non-controlling Interests		3.489.235	2.386.589	1.271.958	1.028.123
Owners of Parent		-2.038.468	5.207.543	3.156.896	11.629.791
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		0,09500000	1,20000000	0,18700000	0,28700000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		1.450.767	7.594.132	4.428.854	12.657.914
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-582.295**	**100.299.265**	**-2.212.237**	**100.320.393**
Gains (Losses) on Revaluation of Property, Plant and Equipment			132.531.875		132.531.875
Gains (Losses) on Remeasurements of Defined Benefit Plans		-776.393	1.125.449	-2.949.649	1.153.620
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		194.098	-33.358.059	737.412	-33.365.102
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment			-33.132.969		-33.132.969
Taxes Relating to Remeasurements of Defined Benefit Plans		194.098	-225.090	737.412	-232.133
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-10.795.522**	**11.476.161**	**-3.725.597**	**7.285.576**
Exchange Differences on Translation of Foreing Operations		-10.795.522	11.476.161	-3.725.597	7.285.576
Gains (losses) on exchange differences on translation of Foreign Operations		-10.795.522	11.476.161	-3.725.597	7.285.576
OTHER COMPREHENSIVE INCOME (LOSS)		**-11.377.817**	**111.775.426**	**-5.937.834**	**107.605.969**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-9.927.050**	**119.369.558**	**-1.508.980**	**120.263.883**
Total Comprehensive Income Attributable to					
Non-controlling Interests		3.012.447	4.343.940	2.049.658	2.568.452
Owners of Parent		-12.939.497	115.025.618	-3.558.638	117.695.431

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		**85.584.288**	**16.932.346**
Profit (Loss)		1.450.767	7.594.132
Adjustments to Reconcile Profit (Loss)		**77.669.638**	**62.411.137**
Adjustments for depreciation and amortisation expense	10,11,11.1	23.123.554	33.247.941
Adjustments for provisions		-1.093.400	1.900.015
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	-1.712.257	1.918.845
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		618.857	-18.830
Adjustments for Interest (Income) Expenses		237.111	2.150.658
Adjustments for Interest Income		-2.087.804	-2.199.920
Adjustments for interest expense		2.324.915	4.350.578
Adjustments for Tax (Income) Expenses	24	33.386.441	31.242.046
Adjustments Related to Gain and Losses on Net Monetary Position		22.015.932	-6.129.523
Changes in Working Capital		**27.788.632**	**-39.317.041**
Adjustments for decrease (increase) in trade accounts receivable		-3.992.472	-27.739.795
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-3.992.472	-27.739.795
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		26.404	-17.419
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		26.404	-17.419
Adjustments for decrease (increase) in inventories	9	3.248.398	-9.998.791
Decrease (Increase) in Prepaid Expenses	8	-2.182.616	17.585.332
Adjustments for increase (decrease) in trade accounts payable		17.860.643	-16.372.135
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	17.860.643	-16.372.135
Increase (Decrease) in Employee Benefit Liabilities		-407.870	-129.896
Adjustments for increase (decrease) in other operating payables		-71.433	-150.540
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-71.433	-150.540
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		10.579.155	-6.406.838
Other Adjustments for Other Increase (Decrease) in Working Capital		2.728.423	3.913.041
Decrease (Increase) in Other Assets Related with Operations		7.722.815	-19.944.458
Increase (Decrease) in Other Payables Related with Operations		-4.994.392	23.857.499
Cash Flows from (used in) Operations		**106.909.037**	**30.688.228**
Payments Related with Provisions for Employee Benefits		-1.528.350	-5.412.628
Income taxes refund (paid)		-19.796.399	-8.343.254
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.260.907**	**-18.549.802**
Purchase of Property, Plant, Equipment and Intangible Assets	10	-6.832.978	-19.965.002
Interest received		2.087.804	2.199.920
Other inflows (outflows) of cash	4.1	2.484.267	-784.720
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-18.804.590**	**-744.775**
Repayments of borrowings		-16.479.675	3.605.803
Loan Repayments	5	-16.479.675	3.605.803
Interest paid		-2.324.915	-4.350.578
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		64.518.791	-2.362.231
Effect of exchange rate changes on cash and cash equivalents		-10.318.734	9.518.810
Net increase (decrease) in cash and cash equivalents		54.200.057	7.156.579
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**88.753.498**	**24.850.548**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-13.385.843	-6.393.247
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**129.567.712**	**25.613.880**

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]		Exchange Differences on Translation	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	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	17	**31.200.000**	**330.617.395**	**8.354.834**	**177.323.818**	**-11.606.234**		**12.712.712**			**22.336.845**	**128.180.050**	**-9.785.908**	**689.333.512**	**12.254.205**	**701.587.717**
	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		62.400.000										-93.855.221	9.785.908	-21.669.313		-21.669.313	
	Total Comprehensive Income (Loss)					99.398.906	900.359		9.518.810					5.207.543	115.025.618	4.343.940	119.369.558	
	Profit (loss)													5.207.543	5.207.543	2.386.589	7.594.132	
	Other Comprehensive Income (Loss)					99.398.906	900.359		9.518.810						109.818.075	1.957.351	111.775.426	
	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	17	**93.600.000**	**330.617.395**	**8.354.834**	**276.722.724**	**-10.705.875**		**22.231.522**			**22.336.845**	**34.324.829**	**5.207.543**	**782.689.817**	**16.598.145**	**799.287.962**	
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period	17	**93.600.000**	**328.546.575**	**9.747.913**	**318.402.762**	**-16.228.901**		**23.874.123**			**28.504.354**	**122.508.956**	**23.092.899**	**932.048.681**	**17.274.381**	**949.323.062**	
	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												23.092.899	-23.092.899				
	Total Comprehensive Income (Loss)						-582.295		-10.318.734					-2.038.468	-12.939.497	3.012.447	-9.927.050	
	Profit (loss)													-2.038.468	-2.038.468	3.489.235	1.450.767	
	Other Comprehensive Income (Loss)						-582.295		-10.318.734						-10.901.029	-476.788	-11.377.817	
	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	17	**93.600.000**	**328.546.575**	**9.747.913**	**318.402.762**	**-16.811.196**	**13.555.389**	**13.555.389**			**28.504.354**	**145.601.855**	**-2.038.468**	**919.109.184**	**20.286.828**	**939.396.012**