Date and time of publication on KAP: 18.08.2026 18:30:08
https://www.kap.org.tr/en/Bildirim/1652245

KAMUYU AYDINLATMA PLATFORMU

İZMİR FIRÇA SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

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

İzmir Fırça Sanayi ve Ticaret A.Ş

Yönetim Kurulu'na:

Giriş

İzmir Fırça Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket" bağlı ortaklığı ile birlikte " Grup") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve 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 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 özet 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 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 özet 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 finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

AKT Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

Murat Çağlayan, YMM

Sorumlu Denetçi

İzmir, 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		9.380.407	31.696.241
Financial Investments			94.206.776
Trade Receivables		224.309.112	218.490.056
Trade Receivables Due From Related Parties		4.696.108	5.119.346
Trade Receivables Due From Unrelated Parties		219.613.004	213.370.710
Other Receivables		3.341.232	1.605.239
Other Receivables Due From Related Parties			69.351
Other Receivables Due From Unrelated Parties		3.341.232	1.535.888
Inventories		216.499.898	221.468.805
Prepayments		66.372.454	51.148.263
Prepayments to Related Parties		11.635.578	1.590.530
Prepayments to Unrelated Parties		54.736.876	49.557.733
Current Tax Assets			98.922
Other current assets		3.720.970	1.166.678
Other Current Assets Due From Unrelated Parties		3.720.970	1.166.678
SUB-TOTAL		**523.624.073**	**619.880.980**
Total current assets		**523.624.073**	**619.880.980**
NON-CURRENT ASSETS			
Property, plant and equipment		162.785.629	154.950.797
Land and Premises		93.814.397	93.814.397
Machinery And Equipments		37.507.192	46.061.554
Vehicles		7.262.915	6.212.985
Fixtures and fittings		3.339.520	3.145.401
Leasehold Improvements		6.149.543	2.333.358
Construction in Progress		14.712.062	3.383.102
Intangible assets and goodwill		54.299	91.724
Other Rights		54.299	91.724
Prepayments		7.681.178	3.733.152
Prepayments to Unrelated Parties		7.681.178	3.733.152
Total non-current assets		**170.521.106**	**158.775.673**
Total assets		**694.145.179**	**778.656.653**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		88.378.545	154.156.365
Current Borrowings From Unrelated Parties		88.378.545	154.156.365
Bank Loans		88.378.545	154.156.365
Current Portion of Non-current Borrowings		2.388.021	
Current Portion of Non-current Borrowings from Unrelated Parties		2.388.021	
Current Portion of other Non-current Borrowings		2.388.021	
Trade Payables		22.265.295	17.403.011
Trade Payables to Unrelated Parties		22.265.295	17.403.011
Employee Benefit Obligations		2.185.140	12.663.543
Other Payables		26.176.767	3.639.617
Other Payables to Related Parties		25.924.340	3.478.542
Other Payables to Unrelated Parties		252.427	161.075
Deferred Income Other Than Contract Liabilities		60.021.375	59.924.656
Deferred Income Other Than Contract Liabilities from Unrelated Parties		60.021.375	59.924.656
Current tax liabilities, current		139.165	69.764
Other Current Liabilities		1.024.702	5.255.364
Other Current Liabilities to Unrelated Parties		1.024.702	5.255.364
SUB-TOTAL		**202.579.010**	**253.112.320**
Total current liabilities		**202.579.010**	**253.112.320**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.161.940	
Long Term Borrowings From Unrelated Parties		1.161.940	
Bank Loans		1.161.940	

Non-current provisions		9.261.794	20.758.592
Non-current provisions for employee benefits		9.261.794	20.758.592
Deferred Tax Liabilities		41.384.761	33.608.815
Total non-current liabilities		**51.808.495**	**54.367.407**
Total liabilities		**254.387.505**	**307.479.727**
EQUITY			
Equity attributable to owners of parent		438.843.808	470.670.530
Issued capital		177.187.500	177.187.500
Inflation Adjustments on Capital		359.489.080	359.489.080
Treasury Shares (-)		-2.132.369	-2.184.507
Share Premium (Discount)		119.479.948	119.479.943
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-9.601.029	-19.959.419
Gains (Losses) on Revaluation and Remeasurement		-9.601.029	-19.959.419
Gains (Losses) on Remeasurements of Defined Benefit Plans		-9.601.029	-19.959.419
Restricted Reserves Appropriated From Profits		10.839.687	11.145.789
Legal Reserves		10.839.687	11.145.789
Prior Years' Profits or Losses		-174.487.856	-128.375.934
Current Period Net Profit Or Loss		-41.931.153	-46.111.922
Non-controlling interests		913.866	506.396
Total equity		**439.757.674**	**471.176.926**
Total Liabilities and Equity		**694.145.179**	**778.656.653**

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		294.587.086	243.664.454		
Cost of sales		-233.545.627	-185.086.980		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		61.041.459	58.577.474		
GROSS PROFIT (LOSS)		61.041.459	58.577.474		
General Administrative Expenses		-24.425.256	-19.783.867		
Marketing Expenses		-21.670.076	-19.853.932		
Other Income from Operating Activities		13.395.872	7.090.392		
Other Expenses from Operating Activities		-1.720.449	-33.639.469		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		26.621.550	-7.609.402		
Investment Activity Income		5.218.881	0		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		31.840.431	-7.609.402		
Finance income		1.222.630	1.889.622		
Finance costs		-8.761.783	-11.699.173		
Gains (losses) on net monetary position		-55.593.313	-45.388.585		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-31.292.035	-62.807.538		
Tax (Expense) Income, Continuing Operations		-11.113.340	-5.036.036		
Current Period Tax (Expense) Income		-805.884	-842.743		
Deferred Tax (Expense) Income		-10.307.456	-4.193.293		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-42.405.375	-67.843.574		
PROFIT (LOSS)		-42.405.375	-67.843.574		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-474.222	-119.259		
Owners of Parent		-41.931.153	-67.724.315		
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		7.610.525	1.084.551		
Gains (Losses) on Remeasurements of Defined Benefit Plans		10.147.367	1.446.069		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.536.842	-361.518		
Taxes Relating to Remeasurements of Defined Benefit Plans		-2.536.842	-361.518		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**7.610.525**	**1.084.551**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-34.794.850**	**-66.759.023**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-34.794.850	-66.759.023		

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		**27.589.810**	**-137.695.301**
Profit (Loss)		-41.931.153	-67.724.317
Adjustments to Reconcile Profit (Loss)		**-11.504.402**	**1.434.443**
Adjustments for depreciation and amortisation expense		10.945.854	10.344.885
Adjustments for provisions		2.799.341	2.290.838
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.799.341	2.290.838
Adjustments for unrealised foreign exchange losses (gains)		166.214	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Tax (Income) Expenses		11.113.340	5.036.036
Adjustments Related to Gain and Losses on Net Monetary Position		-36.988.759	-15.823.986
Other adjustments to reconcile profit (loss)		459.608	-413.330
Changes in Working Capital		**85.235.507**	**-71.857.903**
Decrease (Increase) in Financial Investments		94.206.776	0
Adjustments for decrease (increase) in trade accounts receivable		-5.819.057	-30.175.942
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-5.819.057	-30.175.942
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.735.992	-794.028
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.735.992	-794.028
Adjustments for decrease (increase) in inventories		4.968.907	-31.242.984
Decrease (Increase) in Prepaid Expenses		-19.172.217	4.553.961
Adjustments for increase (decrease) in trade accounts payable		4.862.284	-993.930
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		4.862.284	-993.930
Increase (Decrease) in Employee Benefit Liabilities		-10.478.403	1.567.464
Adjustments for increase (decrease) in other operating payables		18.306.490	4.664.156
Increase (Decrease) in Other Operating Payables to Unrelated Parties		18.306.490	4.664.156
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		96.719	-19.436.600
Cash Flows from (used in) Operations		**31.799.952**	**-138.147.777**
Payments Related with Provisions for Employee Benefits		-1.018.289	0
Income taxes refund (paid)		-637.561	530.374
Other inflows (outflows) of cash		-2.554.292	-77.898
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-15.539.255**	**46.675.190**
Proceeds from sales of property, plant, equipment and intangible assets		2.551.797	93.955.074
Proceeds from sales of property, plant and equipment		2.551.797	93.955.074
Purchase of Property, Plant, Equipment and Intangible Assets		-18.091.052	-47.279.884
Purchase of property, plant and equipment		-18.091.052	-47.279.884
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-39.146.643**	**94.582.583**
Proceeds from borrowings		67.632.313	146.610.985
Proceeds from Loans		67.632.313	146.610.985
Repayments of borrowings		-106.778.956	-52.028.402
Loan Repayments		-106.778.956	-52.028.402
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-27.096.088	3.562.472
Net increase (decrease) in cash and cash equivalents		-27.096.088	3.562.472
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**31.696.241**	**4.410.598**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		4.780.254	630.323
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**9.380.407**	**8.603.393**

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		**59.062.500**	**389.831.529**	**-1.943.096**	**1.208.310**	**-7.539.555**			**6.848.931**	**-161.639.881**	**25.417.961**	**311.246.699**	**3.050.124**	**314.296.823**
	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										25.417.961	-25.417.961			
	Total Comprehensive Income (Loss)						1.084.553					-67.724.317	-66.639.764		-66.639.764
	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														0
	Transactions with noncontrolling shareholders													-413.330	-413.330
	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						312.834			1.547.458			1.860.292		1.860.292
	Equity at end of period		**59.062.500**	**389.831.529**	**-1.943.096**	**1.208.310**	**-6.142.168**			**8.396.389**	**-136.221.920**	**-67.724.317**	**246.467.227**	**2.636.795**	**249.104.022**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**177.187.500**	**359.489.080**	**-2.184.507**	**119.479.943**	**-19.959.419**			**11.145.789**	**-128.375.934**	**-46.111.922**	**470.670.530**	**506.396**	**471.176.926**
	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										-46.111.922	46.111.922			
	Total Comprehensive Income (Loss)						7.610.525					-41.931.153	-34.320.628		-34.320.628
	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														

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													407.470	407.470
	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				52.138	5	2.747.865			-306.102			2.493.906		2.493.906
	Equity at end of period		177.187.500	359.489.080	-2.132.369	119.479.948	-9.601.029			10.839.687	-174.487.856	-41.931.153	438.843.808	913.866	439.757.674