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KAMUYU AYDINLATMA PLATFORMU

AKIN TEKSTİL A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Akın Tekstil Anonim Şirketi

Yönetim Kurulu'na:

Giriş

Akın Tekstil 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, 19 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		80.624.581	204.083.809
Trade Receivables		97.943.427	177.311.451
Trade Receivables Due From Related Parties		545	324.301
Trade Receivables Due From Unrelated Parties		97.942.882	176.987.150
Other Receivables		3.753.790	5.414.003
Other Receivables Due From Unrelated Parties		3.753.790	5.414.003
Inventories		318.428.032	326.867.449
Prepayments		17.434.994	20.925.848
Prepayments to Unrelated Parties		17.434.994	20.925.848
Current Tax Assets		3.216.087	1.420.131
Other current assets		1.019.808	1.539.740
Other Current Assets Due From Unrelated Parties		1.019.808	1.539.740
SUB-TOTAL		**522.420.719**	**737.562.431**
Total current assets		**522.420.719**	**737.562.431**
NON-CURRENT ASSETS			
Other Receivables		10.772.107	13.326.624
Other Receivables Due From Unrelated Parties		10.772.107	13.326.624
Investment property		5.534.062.003	5.534.062.003
Property, plant and equipment		5.461.670.450	5.529.377.800
Land and Premises		2.846.119.354	2.846.119.354
Buildings		2.334.987.394	2.362.289.406
Machinery And Equipments		272.148.271	311.430.862
Vehicles		5.193.958	5.401.811
Fixtures and fittings		3.221.473	4.136.367
Right of Use Assets		31.090.748	36.899.721
Intangible assets and goodwill		132.124	152.930
Other intangible assets		132.124	152.930
Prepayments		9.322.100	9.927.221
Total non-current assets		**11.047.049.532**	**11.123.746.299**
Total assets		**11.569.470.251**	**11.861.308.730**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings			14.080.553
Current Portion of Non-current Borrowings from Unrelated Parties			14.080.553
Current Portion of other Non-current Borrowings			14.080.553
Trade Payables		47.757.133	33.111.645
Trade Payables to Related Parties		7.906.511	8.220.614
Trade Payables to Unrelated Parties		39.850.622	24.891.031
Employee Benefit Obligations		53.422.606	8.367.137
Other Payables		31.564.486	348.030
Other Payables to Related Parties		248.786	292.970
Other Payables to Unrelated Parties		31.315.700	55.060
Deferred Income Other Than Contract Liabilities		20.975.306	17.842.276
Deferred Income Other Than Contract Liabilities from Unrelated Parties		20.975.306	17.842.276
Current provisions		3.052.478	3.390.701
Current provisions for employee benefits		2.402.478	3.390.701
Other current provisions		650.000	
Other Current Liabilities			23.592.760
Other Current Liabilities to Unrelated Parties			23.592.760
SUB-TOTAL		**156.772.009**	**100.733.102**
Total current liabilities		**156.772.009**	**100.733.102**
NON-CURRENT LIABILITIES			
Long Term Borrowings		502.006.286	460.251.723
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Unrelated Parties		502.006.286	460.251.723
Bank Loans		502.006.286	460.251.723

Trade Payables		265.172.501	521.585.071
Trade Payables To Related Parties		2.463.300	3.001.702
Trade Payables To Unrelated Parties		262.709.201	518.583.369
Other Payables		33.721.015	49.351.711
Other Payables to Related Parties		32.393.353	48.681.054
Other Payables to Unrelated parties		1.327.662	670.657
Non-current provisions		52.380.206	107.513.573
Non-current provisions for employee benefits		52.380.206	107.513.573
Deferred Tax Liabilities		1.833.431.336	1.878.664.522
Total non-current liabilities		**2.686.711.344**	**3.017.366.600**
Total liabilities		**2.843.483.353**	**3.118.099.702**
EQUITY			
Equity attributable to owners of parent		8.726.747.169	8.743.040.547
Issued capital		25.200.000	25.200.000
Inflation Adjustments on Capital		1.984.447.016	1.984.447.016
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.344.380.708	2.316.744.092
Gains (Losses) on Revaluation and Remeasurement		2.344.380.708	2.316.744.092
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.460.026.438	2.460.026.438
Gains (Losses) on Remeasurements of Defined Benefit Plans		-115.645.730	-143.282.346
Restricted Reserves Appropriated From Profits		119.689.954	119.689.954
Legal Reserves		119.689.954	119.689.954
Prior Years' Profits or Losses		4.296.959.485	2.275.237.736
Current Period Net Profit Or Loss		-43.929.994	2.021.721.749
Non-controlling interests		-760.271	168.481
Total equity		**8.725.986.898**	**8.743.209.028**
Total Liabilities and Equity		**11.569.470.251**	**11.861.308.730**

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		247.431.928	868.529.270	88.845.123	249.022.296
Cost of sales		-276.380.821	-932.832.508	-50.107.033	-261.468.595
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-28.948.893	-64.303.238	38.738.090	-12.446.299
GROSS PROFIT (LOSS)		-28.948.893	-64.303.238	38.738.090	-12.446.299
General Administrative Expenses		-127.442.614	-153.568.097	-77.979.636	-62.416.326
Marketing Expenses		-28.882.335	-56.758.778	-9.641.291	-17.869.212
Research and development expense		-38.571.677	-42.086.318	-10.691.742	-19.996.790
Other Income from Operating Activities		193.716.634	319.235.687	133.070.535	192.057.491
Other Expenses from Operating Activities		-66.601.424	-209.194.072	-31.016.568	-204.427
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-96.730.309	-206.674.816	42.479.388	79.124.437
Investment Activity Income		8.470.432	561.720	8.470.432	154.386
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-88.259.877	-206.113.096	50.949.820	79.278.823
Finance income		182.522.429	7.598.580	371.688	-1.867.871
Finance costs		-475.119.625	-239.794.394	-419.373.403	-212.696.521
Gains (losses) on net monetary position		281.552.935	168.860.178	237.652.461	43.289.995
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-99.304.138	-269.448.732	-130.399.434	-91.995.574
Tax (Expense) Income, Continuing Operations		54.445.391	-46.482.294	1.477.503	-56.174.180
Deferred Tax (Expense) Income		54.445.391	-46.482.294	1.477.503	-56.174.180
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-44.858.747	-315.931.026	-128.921.931	-148.169.754
PROFIT (LOSS)		-44.858.747	-315.931.026	-128.921.931	-148.169.754
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-928.753	184.614	-346.060	-107.311
Owners of Parent		-43.929.994	-316.115.640	-128.575.871	-148.062.443
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		27.636.616	7.043.493	10.695.118	-6.266.437
Gains (Losses) on Remeasurements of Defined Benefit Plans		36.848.821	9.391.324	14.260.157	-8.355.249
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-9.212.205	-2.347.831	-3.565.039	2.088.812
Taxes Relating to Remeasurements of Defined Benefit Plans		-9.212.205	-2.347.831	-3.565.039	2.088.812
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**27.636.616**	**7.043.493**	**10.695.118**	**-6.266.437**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-17.222.131**	**-308.887.533**	**-118.226.813**	**-154.436.191**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-17.222.131	-308.887.533	-118.226.813	-154.436.191

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		**-127.893.877**	**-104.391.121**
Profit (Loss)		-43.929.994	-316.115.640
Profit (Loss) from Continuing Operations		-43.929.994	-316.115.640
Adjustments to Reconcile Profit (Loss)		**20.983.624**	**-65.343.444**
Adjustments for depreciation and amortisation expense		63.262.827	31.931.272
Adjustments for provisions		-27.834.974	-56.436.636
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-28.484.974	-64.920.491
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		650.000	8.483.855
Adjustments for Interest (Income) Expenses		10.276.540	-5.620.476
Adjustments for Interest Income			-8.856.591
Adjustments for interest expense		10.276.540	3.236.115
Adjustments for Tax (Income) Expenses		-47.029.142	-46.482.294
Adjustments for losses (gains) on disposal of non-current assets		-8.470.432	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-8.470.432	
Adjustments Related to Gain and Losses on Net Monetary Position		30.778.805	11.264.690
Changes in Working Capital		**-104.947.507**	**278.121.113**
Adjustments for decrease (increase) in trade accounts receivable		79.368.024	-68.665.404
Decrease (Increase) in Trade Accounts Receivables from Related Parties		323.756	666.061
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		79.044.268	-69.331.465
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.214.730	16.376.934
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		4.214.730	16.376.934
Adjustments for decrease (increase) in inventories		8.439.417	271.839.201
Decrease (Increase) in Prepaid Expenses		4.095.975	-13.573.663
Adjustments for increase (decrease) in trade accounts payable		-241.767.082	496.727.101
Increase (Decrease) in Trade Accounts Payables to Related Parties		-852.505	-397.896
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-240.914.577	497.124.997
Increase (Decrease) in Employee Benefit Liabilities		45.055.469	
Adjustments for increase (decrease) in other operating payables		15.585.760	-533.122.886
Increase (Decrease) in Other Operating Payables to Related Parties		-16.331.885	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		31.917.645	-533.122.886
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		3.133.030	121.012.919
Other Adjustments for Other Increase (Decrease) in Working Capital		-23.072.830	-12.473.089
Decrease (Increase) in Other Assets Related with Operations		519.930	-1.150.738
Increase (Decrease) in Other Payables Related with Operations		-23.592.760	-11.322.351
Cash Flows from (used in) Operations		**-127.893.877**	**-103.337.971**
Income taxes refund (paid)			-1.053.150
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**18.744.734**	**-16.738**
Proceeds from sales of property, plant, equipment and intangible assets		18.842.916	
Proceeds from sales of property, plant and equipment		18.842.916	
Purchase of Property, Plant, Equipment and Intangible Assets		-98.182	-16.738
Purchase of property, plant and equipment		-98.182	-16.738
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**16.468.720**	**117.940.455**
Proceeds from borrowings		31.478.023	416.825.250
Proceeds from Loans		31.478.023	416.825.250

Repayments of borrowings		-14.080.552	-527.663.245
Loan Repayments			-476.655.429
Cash Outflows from Other Financial Liabilities		-14.080.552	-51.007.816
Increase in Other Payables to Related Parties			42.795.068
Decrease in Other Payables to Related Parties			-44.700.780
Other inflows (outflows) of cash		-928.751	230.684.162
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-92.680.423	13.532.596
Net increase (decrease) in cash and cash equivalents		-92.680.423	13.532.596
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**204.083.809**	**74.692.337**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-30.778.805	-11.264.690
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**80.624.581**	**76.960.243**

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	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			
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		**25.200.000**	**1.984.447.016**		**645.327.524**				**119.689.954**	**2.451.399.497**	**-176.161.760**	**5.049.902.230**	**487.224**	**5.050.389.454**
	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										-176.161.760	176.161.760			
	Total Comprehensive Income (Loss)								7.043.493			316.115.640	-309.072.147	184.614	-308.887.533
	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		**25.200.000**	**1.984.447.016**		**652.371.017**				**119.689.954**	**2.275.237.737**	**-316.115.640**	**4.740.830.083**	**671.838**	**4.741.501.921**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**25.200.000**	**1.984.447.016**		**2.316.744.092**				**119.689.954**	**2.275.237.736**	**2.021.721.749**	**8.743.040.547**	**168.482**	**8.743.209.029**
	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										2.021.721.749	-2.021.721.749			
	Total Comprehensive Income (Loss)					27.636.616						-43.929.994	-16.293.378	-928.753	-17.222.131
	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		**25.200.000**	**1.984.447.016**		**2.344.380.708**				**119.689.954**	**4.296.959.465**	**-43.929.994**	**8.726.747.169**	**-760.271**	**8.725.986.898**