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KAMUYU AYDINLATMA PLATFORMU

ÇELİK HALAT VE TEL SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	RASYONEL BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Çelik Halat ve Tel Sanayii Anonim Şirketi Genel Kurulu'na

Giriş

Çelik Halat ve Tel Sanayii Anonim Şirketi ("Şirket") ile bağlı ortaklığının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar tablosunun, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara 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 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 vâkıf 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.

Rasyonel Bağımsız Denetim ve Yeminli Mali Müşavirlik Anonim Şirketi

Halit Özdemir, YMM

Sorumlu Denetçi

19 Ağustos 2026

İstanbul, Türkiye

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	3	12.645.623	25.394.540
Financial Investments	4	254.514	254.514
Trade Receivables		349.630.861	368.087.645
Trade Receivables Due From Unrelated Parties	6	349.630.861	368.087.645
Other Receivables		37.660.861	94.609.926
Other Receivables Due From Unrelated Parties	7	37.660.861	94.609.926
Inventories	9	368.613.609	487.134.696
Prepayments	16	44.913.438	43.224.980
Current Tax Assets		86.973	582.806
Other current assets	17	222.809.670	223.922.664
SUB-TOTAL		**1.036.615.549**	**1.243.211.771**
Total current assets		**1.036.615.549**	**1.243.211.771**
NON-CURRENT ASSETS			
Financial Investments	4	725.990	725.990
Property, plant and equipment	11	4.960.494.606	5.076.965.065
Right of Use Assets	10	0	0
Intangible assets and goodwill	12	232.498.138	234.157.389
Prepayments	16	1.194.830	472.625
Other Non-current Assets	17	363.539	418.730
Total non-current assets		**5.195.277.103**	**5.312.739.799**
Total assets		**6.231.892.652**	**6.555.951.570**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		410.365.386	368.032.230
Current Borrowings From Unrelated Parties		410.365.386	368.032.230
Bank Loans	5	410.365.386	368.032.230
Current Portion of Non-current Borrowings		0	6.375.322
Trade Payables		408.714.110	420.406.169
Trade Payables to Related Parties	26	0	18.993.893
Trade Payables to Unrelated Parties	6	408.714.110	401.412.276
Employee Benefit Obligations	8	33.712.422	35.726.025
Other Payables	7	187.003.897	0
Other Payables to Related Parties	26	187.003.897	0
Deferred Income Other Than Contract Liabilities	16	22.331.751	12.815.493
Current provisions		37.712.185	25.194.327
Current provisions for employee benefits	13	8.434.680	6.242.692
Other current provisions	13	29.277.505	18.951.635
Other Current Liabilities	7	12.192.209	32.960.152
SUB-TOTAL		**1.112.031.960**	**901.509.718**
Total current liabilities		**1.112.031.960**	**901.509.718**
NON-CURRENT LIABILITIES			
Non-current provisions		31.167.920	42.918.576
Non-current provisions for employee benefits	15	31.167.920	42.918.576
Deferred Tax Liabilities	24	561.252.951	580.160.913
Total non-current liabilities		**592.420.871**	**623.079.489**
Total liabilities		**1.704.452.831**	**1.524.589.207**
EQUITY			
Equity attributable to owners of parent		4.527.439.821	5.031.362.363
Issued capital	18	385.499.653	300.000.000
Inflation Adjustments on Capital	18	1.107.714.091	1.088.144.405
Additional Capital Contribution of Shareholders		0	1.125.292.631
Share Premium (Discount)		2.088.147.513	1.067.924.221
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.625.362.280	2.612.471.612
Gains (Losses) on Revaluation and Remeasurement		2.618.623.624	2.606.726.907
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.701.507.892	2.701.507.892

Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-82.884.268	-94.780.985
Exchange Differences on Translation		6.738.656	5.744.705
Restricted Reserves Appropriated From Profits	18	59.873.984	59.873.984
Prior Years' Profits or Losses		-1.222.344.490	-443.333.637
Current Period Net Profit Or Loss		-516.813.210	-779.010.853
Non-controlling interests		0	0
Total equity		**4.527.439.821**	**5.031.362.363**
Total Liabilities and Equity		**6.231.892.652**	**6.555.951.570**

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	19	1.082.331.472	1.203.907.432	549.056.611	674.039.298
Cost of sales	19	-1.128.825.409	-1.279.709.621	-587.243.716	-634.554.008
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-46.493.937	-75.802.189	-38.187.105	39.485.290
GROSS PROFIT (LOSS)		-46.493.937	-75.802.189	-38.187.105	39.485.290
General Administrative Expenses	20	-92.239.399	-101.542.427	-39.955.297	-43.244.166
Marketing Expenses	20	-66.533.946	-89.333.644	-36.773.199	-45.631.446
Research and development expense	20	-10.023.269	-2.814.387	-5.384.937	-2.814.387
Other Income from Operating Activities	22	86.451.876	177.245.327	43.610.104	36.487.704
Other Expenses from Operating Activities	22	-103.925.178	-57.324.615	-27.328.609	-17.999.383
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-232.763.853	-149.571.935	-104.019.043	-33.716.388
Investment Activity Income		137.013	0	676	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-232.626.840	-149.571.935	-104.018.367	-33.716.388
Finance costs	23	-55.118.815	-218.734.591	-34.378.990	-137.426.874
Gains (losses) on net monetary position		-251.941.089	3.382.182	-46.156.761	79.946.737
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-539.686.744	-364.924.344	-184.554.118	-91.196.525
Tax (Expense) Income, Continuing Operations	24	22.873.534	-247.059.157	-3.957.979	-251.684.366
Deferred Tax (Expense) Income	24	22.873.534	-247.059.157	-3.957.979	-251.684.366
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-516.813.210	-611.983.501	-188.512.097	-342.880.891
PROFIT (LOSS)		-516.813.210	-611.983.501	-188.512.097	-342.880.891
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-516.813.210	-611.983.501	-188.512.097	-342.880.891
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		11.896.717	5.196.571	1.351.384	5.196.571
Gains (Losses) on Remeasurements of Defined Benefit Plans		15.862.290	6.928.761	1.801.846	6.928.761
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.965.573	-1.732.190	-450.462	-1.732.190
Deferred Tax (Expense) Income	24	-3.965.573	-1.732.190	-450.462	-1.732.190
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		993.951	-8.537.348	764.528	-9.567.930
Exchange Differences on Translation of Foreing Operations		993.951	-8.537.348	764.528	-9.567.930
OTHER COMPREHENSIVE INCOME (LOSS)		**12.890.668**	**-3.340.777**	**2.115.912**	**-4.371.359**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-503.922.542**	**-615.324.278**	**-186.396.185**	**-347.252.250**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-503.922.542	-615.324.278	-186.396.185	-347.252.250

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		**-250.880.523**	**-249.487.292**
Profit (Loss)		-516.813.210	-611.983.501
Profit (Loss) from Continuing Operations		-516.813.210	-611.983.501
Adjustments to Reconcile Profit (Loss)		**86.588.191**	**494.394.549**
Adjustments for depreciation and amortisation expense	11, 12	137.306.331	171.207.835
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-9.151.991	-12.800.286
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	0	-9.205.195
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-9.151.991	-3.595.091
Adjustments for provisions	13, 15	29.753.168	13.727.217
Adjustments for Interest (Income) Expenses	22, 23	8.071.477	191.836.697
Adjustments for unrealised foreign exchange losses (gains)		993.951	-8.537.348
Adjustments for Tax (Income) Expenses	24	-22.873.534	247.059.157
Adjustments Related to Gain and Losses on Net Monetary Position		-57.511.211	-108.098.723
Changes in Working Capital		**181.699.923**	**-127.260.856**
Adjustments for decrease (increase) in trade accounts receivable		23.277.605	45.940.675
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		55.706.587	-153.827.839
Adjustments for decrease (increase) in inventories		127.673.078	-30.919.419
Adjustments for increase (decrease) in trade accounts payable		-11.692.059	-127.476.279
Increase (Decrease) in Employee Benefit Liabilities		-2.013.603	4.894.471
Adjustments for increase (decrease) in other operating payables		-11.251.685	134.127.535
Cash Flows from (used in) Operations		**-248.525.096**	**-244.849.808**
Payments Related with Provisions for Employee Benefits	13, 15	-2.851.260	-4.121.625
Income taxes refund (paid)		495.833	-515.859
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-19.176.621**	**-244.694.709**
Proceeds from sales of property, plant, equipment and intangible assets		0	5.332.208
Purchase of Property, Plant, Equipment and Intangible Assets		-19.176.621	-250.026.917
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**261.138.093**	**534.372.847**
Proceeds from borrowings		236.517.450	175.517.580
Repayments of borrowings		-166.269.031	-139.882.691
Loan Repayments		-166.269.031	-139.882.691
Increase in Other Payables to Related Parties		187.003.897	679.849.557
Interest paid		-11.791.049	-193.709.959
Interest Received		15.676.826	12.598.360
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.919.051	40.190.846
Net increase (decrease) in cash and cash equivalents		-8.919.051	40.190.846
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**25.394.540**	**72.655.072**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-3.829.866	-10.383.172
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**12.645.623**	**102.462.746**

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]	
							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				Retained Earnings				
							Gains/Losses on Revaluation and Remeasurement [member]										
			Issued Capital	Inflation Adjustments on Capital	Additional Capital Contribution of Shareholders	Share premiums or discounts	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	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		**101.033.161**	**1.042.603.653**		**1.066.125.709**	**2.987.725.681**	**-110.383.202**	**-1.914.316**			**59.873.996**	**-245.583.135**	**-197.750.599**	**4.701.730.948**	**0**	**4.701.730.948**
	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		0	0		0	0	0	0			0	-197.750.599	197.750.599	0	0	0
	Total Comprehensive Income (Loss)		0	0		0	0	5.196.571	-8.537.348			0	0	-611.983.501	-615.324.278	0	-615.324.278
	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		0	0		0	0	0	0			0	0	0	0	0	0
	Equity at end of period	18	**101.033.161**	**1.042.603.653**		**1.066.125.709**	**2.987.725.681**	**-105.186.631**	**-10.451.664**			**59.873.996**	**-443.333.734**	**-611.983.501**	**4.086.406.670**	**0**	**4.086.406.670**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**300.000.000**	**1.088.144.405**	**1.125.292.631**	**1.067.924.221**	**2.701.507.892**	**-94.780.985**	**5.744.705**			**59.873.984**	**-443.333.637**	**-779.010.853**	**5.031.362.363**	**0**	**5.031.362.363**
	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		0	0	0	0	0	0	0			0	-779.010.853	779.010.853	0	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	0	11.896.717	993.951			0	0	-516.813.210	-503.922.542	0	-503.922.542
	Profit (loss)																
	Other Comprehensive Income (Loss)																
	Issue of equity		85.499.653	19.569.686	-1.125.292.631	1.020.223.292	0	0	0			0	0	0	0	0	0
	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	18	**385.499.653**	**1.107.714.091**	**0**	**2.088.147.513**	**2.701.507.892**	**-82.884.268**	**6.738.656**			**59.873.984**	**-1.222.344.490**	**-516.813.210**	**4.527.439.821**	**0**	**4.527.439.821**