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KAMUYU AYDINLATMA PLATFORMU

ÇAMSAN ENTEGRE AĞAÇ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

ÇAMSAN ENTEGRE AĞAÇ SANAYİ VE TİCARET ANONİM ŞİRKETİ

1. Giriş

Çamsan Entegre Ağaç Sanayi Ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı'na" ("TMS 34") 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.

2. 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

3. 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.

Eren Bağımsız Denetim Anonim Şirketi

A member firm of Grant Thornton International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

17 Eylül 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	577.545.807	351.806.547
Trade Receivables		2.868.997.731	2.172.089.082
Trade Receivables Due From Related Parties	25	2.383.291.695	1.803.729.290
Trade Receivables Due From Unrelated Parties	5	485.706.036	368.359.792
Other Receivables		140.089.643	88.139.635
Other Receivables Due From Related Parties	25	138.741.425	85.329.941
Other Receivables Due From Unrelated Parties	6	1.348.218	2.809.694
Inventories	7	2.573.249.510	2.545.106.256
Prepayments	8	371.348.557	165.936.803
Current Tax Assets	22	11.202.901	0
Other current assets	15	296.047.350	300.539.540
SUB-TOTAL		**6.838.481.499**	**5.623.617.863**
Total current assets		**6.838.481.499**	**5.623.617.863**
NON-CURRENT ASSETS			
Financial Investments	9	11.203.093	11.203.093
Other Receivables		446	525
Other Receivables Due From Unrelated Parties	6	446	525
Property, plant and equipment	10	14.287.324.076	14.311.933.346
Right of Use Assets	12	26.882.704	35.379.224
Intangible assets and goodwill	11	3.868.663	10.416.539
Prepayments	8	4.967.117	16.663.176
Deferred Tax Asset	22	179.700.702	197.638.857
Total non-current assets		**14.513.946.801**	**14.583.234.760**
Total assets		**21.352.428.300**	**20.206.852.623**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	3.689.275.579	3.595.943.454
Current Borrowings From Related Parties		3.689.275.579	3.595.943.454
Bank Loans		3.679.816.414	3.585.218.551
Lease Liabilities	12	9.459.165	10.724.903
Current Portion of Non-current Borrowings	4	400.244.256	430.351.835
Trade Payables		2.335.561.068	2.388.318.705
Trade Payables to Related Parties	25	11.703.062	12.627.600
Trade Payables to Unrelated Parties	5	2.323.858.006	2.375.691.105
Employee Benefit Obligations	14	113.791.446	86.464.739
Other Payables		609.739.996	422.755.393
Other Payables to Related Parties	25	609.739.996	422.755.393
Deferred Income Other Than Contract Liabilities	8	1.543.081.653	406.201.615
Current provisions		45.107.191	35.829.732
Current provisions for employee benefits	14	43.427.014	33.180.476
Other current provisions	13	1.680.177	2.649.256
Other Current Liabilities	15	75.108.926	32.854.114
SUB-TOTAL		**8.811.910.115**	**7.398.719.587**
Total current liabilities		**8.811.910.115**	**7.398.719.587**
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	505.015.571	665.396.191
Long Term Borrowings From Related Parties		505.015.571	665.396.191
Bank Loans	4	492.839.379	645.281.178
Lease Liabilities	12	12.176.192	20.115.013
Non-current provisions		188.447.185	161.712.078
Non-current provisions for employee benefits	14	188.447.185	161.712.078
Deferred Tax Liabilities	22	2.375.359.289	2.184.094.480
Total non-current liabilities		**3.068.822.045**	**3.011.202.749**
Total liabilities		**11.880.732.160**	**10.409.922.336**
EQUITY			
Equity attributable to owners of parent		9.471.696.140	9.796.930.287
Issued capital	16	84.000.000	84.000.000

Inflation Adjustments on Capital	16	2.964.351.157	2.964.351.157
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		7.777.110.779	7.820.821.397
Gains (Losses) on Revaluation and Reclassification	16	8.312.594.753	8.312.594.753
Other Gains (Losses)	16	-535.483.974	-491.773.356
Restricted Reserves Appropriated From Profits	16	328.518.070	328.518.070
Prior Years' Profits or Losses	16	-1.400.760.337	-1.505.046.111
Current Period Net Profit Or Loss		-281.523.529	104.285.774
Total equity		**9.471.696.140**	**9.796.930.287**
Total Liabilities and Equity		**21.352.428.300**	**20.206.852.623**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	17	5.772.606.204	6.634.743.692		
Cost of sales	17	-5.126.544.236	-5.915.467.519		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		646.061.968	719.276.173		
GROSS PROFIT (LOSS)		646.061.968	719.276.173		
General Administrative Expenses	18	-236.932.352	-223.320.607		
Marketing Expenses	18	-318.391.437	-372.336.513		
Other Income from Operating Activities	19	193.585.693	326.441.809		
Other Expenses from Operating Activities	19	-308.305.605	-732.741.470		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-23.981.733	-282.680.608		
Investment Activity Income	20		3.498		
Investment Activity Expenses	20	-420	0		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-23.982.153	-282.677.110		
Finance income	21	109.056.504	127.297.305		
Finance costs	21	-768.981.005	-1.032.440.679		
Gains (losses) on net monetary position	24	602.843.966	846.192.248		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-81.062.688	-341.628.236		
Tax (Expense) Income, Continuing Operations		-200.460.841	267.540.859		
Deferred Tax (Expense) Income	22	-200.460.841	267.540.859		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-281.523.529	-74.087.377		
PROFIT (LOSS)		-281.523.529	-74.087.377		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-281.523.529	-74.087.377		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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)		-281.523.529	-74.087.377		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-34.968.495**	**-18.617.679**		
Gains (Losses) on Remeasurements of Defined Benefit Plans		-43.710.618	-23.272.098		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		8.742.123	4.654.419		
Taxes Relating to Remeasurements of Defined Benefit Plans		8.742.123	4.654.419		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-34.968.495**	**-18.617.679**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-316.492.024**	**-92.705.056**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-316.492.024	-92.705.056		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		**442.891.715**	**-705.392.001**
Profit (Loss)		-281.523.529	-74.087.377
Adjustments to Reconcile Profit (Loss)		**617.487.027**	**-96.652.821**
Adjustments for depreciation and amortisation expense	10,11,12	322.757.868	310.817.468
Adjustments for Impairment Loss (Reversal of Impairment Loss)		636.607	868.100
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	636.607	868.100
Adjustments for provisions		26.340.388	24.267.000
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	26.909.948	24.732.190
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	-569.560	-465.190
Adjustments for Interest (Income) Expenses		505.321.801	438.411.407
Adjustments for interest expense	21	505.321.801	438.411.407
Adjustments for Tax (Income) Expenses	24	200.460.841	-267.540.871
Adjustments Related to Gain and Losses on Net Monetary Position	22	-385.260.431	-540.758.446
Other adjustments to reconcile profit (loss)	19	-52.770.047	-62.717.479
Changes in Working Capital		**132.244.871**	**-517.645.843**
Adjustments for decrease (increase) in trade accounts receivable		-987.345.876	-415.896.069
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-65.241.835	-58.082.650
Adjustments for decrease (increase) in inventories		-412.592.555	-859.758.583
Decrease (Increase) in Prepaid Expenses	26	-221.252.537	-664.755.794
Adjustments for increase (decrease) in trade accounts payable		323.057.971	1.191.029.055
Adjustments for increase (decrease) in other operating payables		338.313.191	-71.915.617
Other Adjustments for Other Increase (Decrease) in Working Capital		1.157.306.512	361.733.815
Decrease (Increase) in Other Assets Related with Operations		-40.830.433	-37.825.245
Increase (Decrease) in Other Payables Related with Operations	26	1.198.136.945	399.559.060
Cash Flows from (used in) Operations		**468.208.369**	**-688.386.041**
Payments Related with Provisions for Employee Benefits	14	-14.113.753	-17.005.960
Income taxes refund (paid)	12	-11.202.901	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-283.104.202**	**-187.060.110**
Proceeds from sales of property, plant, equipment and intangible assets			25.583.938
Proceeds from sales of intangible assets			25.583.938
Purchase of Property, Plant, Equipment and Intangible Assets		-283.104.202	-210.202.618
Purchase of property, plant and equipment		-283.038.423	-210.202.618
Purchase of intangible assets		-65.779	
Other inflows (outflows) of cash			-2.441.430
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**119.005.649**	**753.110.459**
Proceeds from borrowings	4	614.924.442	1.172.318.033
Interest paid	4	-486.714.234	-419.732.678
Other inflows (outflows) of cash	21	-9.204.559	525.104
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		278.793.162	-139.341.652
Net increase (decrease) in cash and cash equivalents		278.793.162	-139.341.652
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**351.806.547**	**312.279.859**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-53.053.902	-75.899.465
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**577.545.807**	**97.038.742**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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]	Other Reserves Of Other Gains (Losses)	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		**84.000.000**	**2.964.351.157**	**7.667.647.256**	**-471.883.502**			**328.518.070**	**-1.628.455.241**	**123.409.128**	**9.067.586.868**	**9.067.586.868**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												
	Adjustments Related to Errors												
	Other Restatements												
	Restated Balances												
	Transfers									123.409.128	-123.409.128		
	Total Comprehensive Income (Loss)												
	Profit (loss)										-74.087.377	-74.087.377	-74.087.377
	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					-23.272.098						-23.272.098	-23.272.098
	Equity at end of period		**84.000.000**	**2.964.351.157**	**7.667.647.256**	**-495.155.600**			**328.518.070**	**-1.505.046.113**	**-74.087.377**	**8.970.227.393**	**8.970.227.393**
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		**84.000.000**	**2.964.351.157**	**8.312.594.753**	**-491.773.356**			**328.518.070**	**-1.505.046.111**	**104.285.774**	**9.796.930.287**	**9.796.930.287**
	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									104.285.774	-104.285.774		
	Total Comprehensive Income (Loss)												
	Profit (loss)										-281.523.529	-281.523.529	-281.523.529
	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				-43.710.618							-43.710.618		-43.710.618
	Equity at end of period		**84.000.000**	**2.964.351.157**	**8.312.594.753**	**-535.483.974**			**328.518.070**	**-1.400.760.337**	**-281.523.529**	**9.471.696.140**		**9.471.696.140**