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KAMUYU AYDINLATMA PLATFORMU

AKSA AKRİLİK KİMYA SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

30.09.2026 Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		7.034.135	6.163.136
Financial Investments		0	349.999
Trade Receivables		9.119.930	7.382.163
Trade Receivables Due From Related Parties	21	3.779.300	3.298.494
Trade Receivables Due From Unrelated Parties	5	5.340.630	4.083.669
Other Receivables		55.793	36.262
Other Receivables Due From Unrelated Parties		55.793	36.262
Derivative Financial Assets	12	47.578	25.684
Inventories	6	8.576.102	9.498.631
Prepayments		612.794	316.970
Current Tax Assets	19	56.868	105.175
Other current assets	7	1.854.680	1.858.014
SUB-TOTAL		**27.357.880**	**25.736.034**
Total current assets		**27.357.880**	**25.736.034**
NON-CURRENT ASSETS			
Financial Investments		62.256	56.584
Investment property		977.443	994.497
Property, plant and equipment	8	44.153.776	47.522.925
Right of Use Assets	9	518.059	316.247
Intangible assets and goodwill		9.118.707	9.947.443
Goodwill		2.965.748	2.965.748
Other intangible assets	10	6.152.959	6.981.695
Prepayments		331.735	550.569
Total non-current assets		**55.161.976**	**59.388.265**
Total assets		**82.519.856**	**85.124.299**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		14.244.859	19.608.470
Current Borrowings From Related Parties	4	5.293.388	3.661.780
Current Borrowings From Unrelated Parties	4	8.951.471	15.946.690
Current Portion of Non-current Borrowings		5.392.496	3.354.889
Current Portion of Non-current Borrowings from Unrelated Parties		5.392.496	3.354.889
Bank Loans	4	5.350.066	3.335.242
Lease Liabilities	4	42.430	19.647
Trade Payables		7.912.149	6.252.831
Trade Payables to Related Parties	21	764.181	565.163
Trade Payables to Unrelated Parties		7.147.968	5.687.668
Employee Benefit Obligations		133.008	106.924
Other Payables		108.564	115.825
Other Payables to Unrelated Parties		108.564	115.825
Deferred Income Other Than Contract Liabilities		573.725	588.591
Current tax liabilities, current		0	20.310
Current provisions		294.601	312.275
Current provisions for employee benefits		294.481	312.126
Other current provisions		120	149
SUB-TOTAL		**28.659.402**	**30.360.115**
Total current liabilities		**28.659.402**	**30.360.115**
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.300.073	9.587.011
Long Term Borrowings From Unrelated Parties		10.300.073	9.587.011
Bank Loans	4	9.947.614	9.413.239
Lease Liabilities	4	352.459	173.772
Non-current provisions		410.352	422.604
Non-current provisions for employee benefits		410.352	422.604
Deferred Tax Liabilities	19	3.121.745	2.705.871
Other non-current liabilities		139.769	231.141
Total non-current liabilities		**13.971.939**	**12.946.627**

Total liabilities		**42.631.341**	**43.306.742**
EQUITY			
Equity attributable to owners of parent		38.840.032	40.681.806
Issued capital	13	3.885.000	3.885.000
Inflation Adjustments on Capital		10.531.045	10.531.045
Effects of Business Combinations Under Common Control		80.130	80.130
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-177.381	-211.384
Gains (Losses) on Revaluation and Remeasurement		-177.381	-211.384
Gains (Losses) on Remeasurements of Defined Benefit Plans		-181.702	-215.227
Other Revaluation Increases (Decreases)		4.321	3.843
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-1.793.962	68.103
Exchange Differences on Translation		-1.793.962	68.103
Restricted Reserves Appropriated From Profits		5.859.690	5.571.109
Prior Years' Profits or Losses		17.923.570	15.764.704
Current Period Net Profit Or Loss		2.531.940	4.993.099
Non-controlling interests		1.048.483	1.135.751
Total equity		**39.888.515**	**41.817.557**
Total Liabilities and Equity		**82.519.856**	**85.124.299**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		35.604.756	30.404.191	11.686.246	10.513.667
Cost of sales	14	-30.813.034	-26.577.525	-10.441.310	-9.520.427
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.791.722	3.826.666	1.244.936	993.240
GROSS PROFIT (LOSS)		4.791.722	3.826.666	1.244.936	993.240
General Administrative Expenses	14	-1.418.226	-1.228.746	-438.826	-489.625
Marketing Expenses	14	-1.404.277	-1.190.486	-434.596	-431.842
Research and development expense	14	-267.486	-173.950	-90.161	-83.122
Other Income from Operating Activities	15	1.443.322	4.051.164	508.182	2.799.800
Other Expenses from Operating Activities	15	-1.261.860	-1.338.662	-425.703	-427.509
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.883.195	3.945.986	363.832	2.360.942
Investment Activity Income	16	76.946	2.352.892	26.978	2.314.293
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	-52.554	0	-15.288
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.960.141	6.246.324	390.810	4.659.947
Finance income	17	1.827.827	1.996.952	538.589	639.264
Finance costs	17	-4.357.704	-6.271.772	-1.438.597	-3.024.630
Gains (losses) on net monetary position	18	3.552.050	948.153	870.130	442.405
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.982.314	2.919.657	360.932	2.716.986
Tax (Expense) Income, Continuing Operations		-537.642	384.504	-6.882	253.163
Current Period Tax (Expense) Income	19	-79.152	-137.962	69.776	-51.352
Deferred Tax (Expense) Income	19	-458.490	522.466	-76.658	304.515
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.444.672	3.304.161	354.050	2.970.149
PROFIT (LOSS)		2.444.672	3.304.161	354.050	2.970.149
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-87.268	-44.934	-13.335	-82.438
Owners of Parent		2.531.940	3.349.095	367.385	3.052.587
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Ana ortaklığa ait pay başına kazanç (Kr)	20	0,65000000	0,86000000	0,09000000	0,79000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		34.003	22.488	20.057	7.431
Gains (Losses) on Remeasurements of Defined Benefit Plans		42.437	34.174	25.137	24.563
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	-3.921	0	-10.996
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	-3.921	0	-10.996
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		478	437	199	-241
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-8.912	-8.202	-5.279	-5.895
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-1.862.065	1.704.164	-223.389	1.099.243
Exchange Differences on Translation of Foreing Operations		-1.862.065	74.977	-223.389	35.238
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	2.143.667	0	1.400.006
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	-514.480	0	-336.001
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.828.062**	**1.726.652**	**-203.332**	**1.106.674**
TOTAL COMPREHENSIVE INCOME (LOSS)		**616.610**	**5.030.813**	**150.718**	**4.076.823**

Total Comprehensive Income Attributable to					
Non-controlling Interests		-87.268	-44.934	-13.335	-82.438
Owners of Parent		703.878	5.075.747	164.053	4.159.261

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**7.516.652**	**3.806.046**
Profit (Loss)		2.444.672	3.304.161
Adjustments to Reconcile Profit (Loss)		**4.353.033**	**1.717.673**
Adjustments for depreciation and amortisation expense	14	4.347.675	2.978.513
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-108.409	538.997
Adjustments for provisions		130.219	205.445
Adjustments for Interest (Income) Expenses		1.270.675	756.023
Adjustments for Income Arised from Government Grants		-31.697	-34.123
Adjustments for unrealised foreign exchange losses (gains)		1.369.238	2.356.368
Adjustments for fair value losses (gains)		-21.894	242.846
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	52.554
Adjustments for undistributed profits of associates		0	52.554
Adjustments for Tax (Income) Expenses	19	537.642	-384.504
Adjustments for losses (gains) on disposal of non-current assets		122.832	10.246
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	-4.597.172
Adjustments Related to Gain and Losses on Net Monetary Position		-3.263.248	-407.520
Changes in Working Capital		**204.376**	**-1.662.570**
Adjustments for decrease (increase) in trade accounts receivable		435.008	2.573.759
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-19.531	-29.911
Adjustments for decrease (increase) in inventories		1.079.621	1.038.990
Adjustments for increase (decrease) in trade accounts payable		-744.165	-4.400.611
Adjustments for increase (decrease) in other operating payables		-7.261	114.963
Other Adjustments for Other Increase (Decrease) in Working Capital		-539.296	-959.760
Cash Flows from (used in) Operations		**7.002.081**	**3.359.264**
Interest paid		-103.357	-125.061
Interest received		297.009	230.914
Payments Related with Provisions for Employee Benefits		-262.202	-112.384
Income taxes refund (paid)		583.121	453.313
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.923.510**	**-11.444.377**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	-1.210.047
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	-6.795.824
Proceeds from sales of property, plant, equipment and intangible assets		12.925	18.308
Purchase of Property, Plant, Equipment and Intangible Assets		-1.955.776	-3.239.860
Cash advances and loans made to other parties		-246.686	-190.311
Other inflows (outflows) of cash		266.027	-26.643
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.867.162**	**8.914.901**
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	1.054.388
Proceeds from Issuing Shares or Other Equity Instruments		0	204.025
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	104.801
Proceeds from borrowings	4	16.943.135	19.746.643
Repayments of borrowings		-15.752.092	-8.457.418
Payments of Lease Liabilities		-36.584	-21.626
Dividends Paid		-2.545.652	-2.636.497
Interest paid		-2.620.626	-2.257.214
Interest Received		1.144.657	1.177.799
INFLATION EFFECT		-1.821.075	-1.759.242

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		904.905	-482.672
Effect of exchange rate changes on cash and cash equivalents		-114.495	-33.528
Net increase (decrease) in cash and cash equivalents		790.410	-516.200
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**6.161.202**	**5.136.967**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**6.951.612**	**4.620.767**

Statement of changes in equity [abstract]

Presentation Currency	1.000 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	Effects of Combinations of Entities or Businesses Under Common Control	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]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	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				
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)			Cash Flow Hedges											
Previous Period 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**																						
	Statement of changes in equity [line items]																						
	Equity at beginning of period		**3.885.000**	**10.531.045**	**0**	**-184.492**	**2.773**	**-181.719**	**72.882**	**-108.837**	**2.268.628**	**-1.629.187**	**-1.629.187**	**0**	**639.441**	**5.170.200**	**16.886.492**	**1.849.535**	**18.736.027**	**38.852.876**	**0**	**38.852.876**
	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	0	0	0	0	0	400.909	1.448.626	-1.849.535	-400.909	0	0	0	0
	Total Comprehensive Income (Loss)		0	0	0	25.972	437	26.409	-3.921	22.488	74.977	1.629.187	1.629.187	0	1.704.164	0	0	3.349.095	3.349.095	5.075.747	-44.934	5.030.813	
	Profit (loss)																						
	Other Comprehensive Income (Loss)																						
	Issue of equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	204.025	204.025	
	Capital Decrease																						
	Capital Advance																						
	Effect of Merger or Liquidation or Division		0	0	0	0	0	0	-68.961	-68.961	-2.306.281	0	0	0	-2.306.281	0	68.961	0	68.961	-2.306.281	0	-2.306.281	
	Effects of Business Combinations Under Common Control																						
	Advance Dividend Payments																						
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	-2.636.497	0	-2.636.497	-2.636.497	0	-2.636.497	
	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		0	0	80.130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80.130	1.049.472	1.129.602	
	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		**3.885.000**	**10.531.045**	**80.130**	**-158.520**	**3.210**	**-155.310**	**0**	**-155.310**	**37.324**	**0**	**0**	**0**	**37.324**	**5.571.109**	**15.767.582**	**3.349.095**	**19.116.677**	**39.065.975**	**1.208.563**	**40.274.538**	
	Statement of changes in equity [abstract]																						
	Statement of changes in equity [line items]																						
	Equity at beginning of period		**3.885.000**	**10.531.045**	**80.130**	**-215.227**	**3.843**	**-211.384**	**0**	**-211.384**	**68.103**	**0**	**0**	**0**	**68.103**	**5.571.109**	**15.764.704**	**4.993.099**	**20.757.803**	**40.681.806**	**1.135.751**	**41.817.557**	
	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	0	0	0	0	0	288.581	4.704.518	-4.993.099	-288.581	0	0	0	
	Total Comprehensive Income (Loss)		0	0	0	33.525	478	34.003	0	34.003	-1.862.065	0	0	0	-1.862.065	0	0	2.531.940	2.531.940	703.878	-87.268	616.610	
	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																						

Current Period																									
01.01.2026 - 30.09.2026	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-2.545.652	0	-2.545.652	-2.545.652	0	-2.545.652
	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		**3.885.000**	**10.531.045**	**80.130**	**-181.702**	**4.321**	**-177.381**	**0**	**-177.381**	**-1.793.962**	**0**	**0**	**0**	**-1.793.962**	**5.859.690**	**17.923.570**	**2.531.940**	**20.455.510**	**38.840.032**	**1.048.483**	**39.888.515**