Date and time of publication on KAP: 05.11.2026 18:17:13
https://www.kap.org.tr/en/Bildirim/1693320

KAMUYU AYDINLATMA PLATFORMU

EGE GÜBRE SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

1 January - 30 September 2026 Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	3	1.605.179.769	1.554.236.027
Financial Investments	4	49.605.682	206.684.280
Trade Receivables		268.911.260	173.354.558
Trade Receivables Due From Related Parties	5	4.748	94.608
Trade Receivables Due From Unrelated Parties	6	268.906.512	173.259.950
Other Receivables		10.474.068	19.380.198
Inventories	7	14.340.153	12.253.199
Prepayments	8	107.248.335	39.877.406
Other current assets	10	188.663.049	142.809.075
SUB-TOTAL		**2.244.422.316**	**2.148.594.743**
Total current assets		**2.244.422.316**	**2.148.594.743**
NON-CURRENT ASSETS			
Financial Investments	4	640.312	640.312
Property, plant and equipment	9	10.589.301.376	10.442.498.295
Right of Use Assets		79.472.215	81.832.295
Intangible assets and goodwill		11.018.308	15.522.994
Other intangible assets		11.018.308	15.522.994
Prepayments	8	310.501	266.506.293
Total non-current assets		**10.680.742.712**	**10.807.000.189**
Total assets		**12.925.165.028**	**12.955.594.932**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	573.358.428	605.776.991
Current Borrowings From Unrelated Parties		573.358.428	605.776.991
Bank Loans		517.872.563	545.519.544
Lease Liabilities	11	55.485.865	60.257.447
Trade Payables		115.828.821	117.321.833
Trade Payables to Related Parties	5	1.165.034	1.253.584
Trade Payables to Unrelated Parties	6	114.663.787	116.068.249
Employee Benefit Obligations		43.587.829	29.820.212
Other Payables		28.911.303	29.531.776
Other Payables to Related Parties	5	40.592	50.463
Other Payables to Unrelated Parties		28.870.711	29.481.313
Deferred Income Other Than Contract Liabilities		10.481.946	8.427.540
Current tax liabilities, current	12	70.084.061	64.500.749
Current provisions	20	162.472.811	68.224.205
Current provisions for employee benefits		19.189.023	29.165.791
Other current provisions		143.283.788	39.058.414
Other Current Liabilities		0	24.180
SUB-TOTAL		**1.004.725.199**	**923.627.486**
Total current liabilities		**1.004.725.199**	**923.627.486**
NON-CURRENT LIABILITIES			
Long Term Borrowings	11	624.334.955	1.217.653.356
Long Term Borrowings From Unrelated Parties		624.334.955	1.217.653.356
Bank Loans		560.521.003	1.103.359.263
Lease Liabilities	11	63.813.952	114.294.093
Non-current provisions		96.267.402	83.278.661
Non-current provisions for employee benefits		96.267.402	83.278.661
Deferred Tax Liabilities	12	576.217.226	165.082.083
Total non-current liabilities		**1.296.819.583**	**1.466.014.100**
Total liabilities		**2.301.544.782**	**2.389.641.586**
EQUITY			
Equity attributable to owners of parent		10.623.620.246	10.565.953.346
Issued capital	13	100.000.000	100.000.000
Inflation Adjustments on Capital	13	3.000.939.503	3.000.939.503
Share Premium (Discount)		40.839.409	40.839.409

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.925.098	-7.306.135
Gains (Losses) on Revaluation and Remeasurement		-3.925.098	-7.306.135
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.925.098	-7.306.135
Restricted Reserves Appropriated From Profits		398.304.616	372.185.448
Other reserves		9.370.645	9.370.645
Prior Years' Profits or Losses		6.759.884.101	6.084.094.013
Current Period Net Profit Or Loss		318.207.070	965.830.463
Total equity		**10.623.620.246**	**10.565.953.346**
Total Liabilities and Equity		**12.925.165.028**	**12.955.594.932**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	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	14	3.435.289.746	3.431.286.966	1.071.176.534	1.223.953.159
Cost of sales	14	-1.710.496.265	-2.039.669.763	-572.105.973	-833.855.390
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.724.793.481	1.391.617.203	499.070.561	390.097.769
GROSS PROFIT (LOSS)		1.724.793.481	1.391.617.203	499.070.561	390.097.769
General Administrative Expenses	15	-724.486.319	-698.255.887	-214.893.489	-227.776.854
Marketing Expenses		-11.703.045	-14.191.602	-1.980.318	-8.865.633
Other Income from Operating Activities	16	277.063.916	295.680.469	107.882.403	50.932.765
Other Expenses from Operating Activities	16	-59.650.980	-52.355.669	-34.846.766	-11.736.330
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.206.017.053	922.494.514	355.232.391	192.651.717
Investment Activity Income		38.685.040	104.051.057	14.249.806	46.708.203
Investment Activity Expenses		-38.751.501	-24.369.587	-19.424.733	-10.047.139
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.205.950.592	1.002.175.984	350.057.464	229.312.781
Finance income	17	77.058.793	81.210.712	25.935.109	19.536.200
Finance costs	17	-231.062.463	-164.338.135	-73.547.215	-4.250.401
Gains (losses) on net monetary position	22	-57.286.055	164.239.622	-23.418.225	192.292.972
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		994.660.867	1.083.288.183	279.027.133	436.891.552
Tax (Expense) Income, Continuing Operations		-676.453.797	-536.029.445	-237.526.026	-224.721.200
Current Period Tax (Expense) Income	12	-266.445.666	-150.734.702	-137.370.487	-29.126.475
Deferred Tax (Expense) Income	12	-410.008.131	-385.294.743	-100.155.539	-195.594.725
PROFIT (LOSS) FROM CONTINUING OPERATIONS		318.207.070	547.258.738	41.501.107	212.170.352
PROFIT (LOSS)		318.207.070	547.258.738	41.501.107	212.170.352
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		318.207.070	547.258.738	41.501.107	212.170.352
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		3.381.037	18.154.712	6.684.707	-16.256.964
Gains (Losses) on Remeasurements of Defined Benefit Plans		4.508.049	24.206.282	8.874.581	-21.675.952
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.127.012	-6.051.570	-2.189.874	5.418.988
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-1.127.012	-6.051.570	-2.189.874	5.418.988
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**3.381.037**	**18.154.712**	**6.684.707**	**-16.256.964**
TOTAL COMPREHENSIVE INCOME (LOSS)		**321.588.107**	**565.413.450**	**48.185.814**	**195.913.388**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		321.588.107	565.413.450	48.185.814	195.913.388

Statement of cash flows (Indirect Method)

Presentation Currency	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		**1.723.430.699**	**2.785.078.760**
Profit (Loss)		318.207.070	547.258.738
Adjustments to Reconcile Profit (Loss)		**1.354.390.569**	**1.272.829.818**
Adjustments for depreciation and amortisation expense	9	542.336.841	414.949.925
Adjustments for provisions		8.717.008	32.505.354
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.717.008	32.505.354
Adjustments for Interest (Income) Expenses		16.987.912	44.742.639
Adjustments for Interest Income	17	-77.058.793	-81.210.712
Adjustments for interest expense	17	101.286.832	126.457.710
Deferred Financial Expense from Credit Purchases		-7.240.127	-504.359
Adjustments for Tax (Income) Expenses	12	676.453.797	536.029.445
Adjustments Related to Gain and Losses on Net Monetary Position		219.092.451	260.993.264
Other adjustments to reconcile profit (loss)		-109.197.440	-16.390.809
Changes in Working Capital		**242.236.445**	**1.087.441.785**
Decrease (Increase) in Financial Investments	4	157.078.598	613.058.465
Adjustments for decrease (increase) in trade accounts receivable	6	-87.712.002	-201.102.847
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	8.906.130	-8.205.435
Adjustments for decrease (increase) in inventories	7	-2.086.954	45.905.675
Decrease (Increase) in Prepaid Expenses	8	198.824.863	520.375.280
Adjustments for increase (decrease) in trade accounts payable	6	-2.097.585	113.815.789
Increase (Decrease) in Employee Benefit Liabilities		13.767.617	-16.721.846
Adjustments for increase (decrease) in other operating payables		-644.654	-2.512.151
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.054.406	1.049.209
Other Adjustments for Other Increase (Decrease) in Working Capital		-45.853.974	21.779.646
Cash Flows from (used in) Operations		**1.914.834.084**	**2.907.530.341**
Payments Related with Provisions for Employee Benefits		-5.945.530	-16.336.846
Income taxes refund (paid)	12	-177.125.135	-106.114.735
Other inflows (outflows) of cash		-8.332.720	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-676.162.320**	**-1.748.443.072**
Proceeds from sales of property, plant, equipment and intangible assets	9	42.760.649	108.392.695
Purchase of Property, Plant, Equipment and Intangible Assets	9	-718.922.969	-1.856.835.767
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-664.683.831**	**-689.039.473**
Repayments of borrowings	11	-336.565.553	-374.508.961
Payments of Lease Liabilities		-39.969.032	-10.905.738
Dividends Paid		-263.921.207	-258.377.776
Interest paid	17	-101.286.832	-126.457.710
Interest Received	17	77.058.793	81.210.712
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		382.584.548	347.596.215
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		382.584.548	347.596.215
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.554.236.027**	**1.305.153.435**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-331.640.806	-306.101.476
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.605.179.769**	**1.346.648.174**

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	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]	Other reserves [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									
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**		**100.000.000**	**3.000.939.503**	**40.839.409**	**-17.578.596**			**324.377.765**	**9.370.645**	**5.977.565.399**	**412.542.371**	**9.848.056.496**		**9.848.056.496**
	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								47.807.683		364.734.688	-412.542.371			0
	Total Comprehensive Income (Loss)					18.154.712						547.258.738	565.413.450		565.413.450
	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										-258.377.776		-258.377.776		-258.377.776
	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		**100.000.000**	**3.000.939.503**	**40.839.409**	**576.116**			**372.185.448**	**9.370.645**	**6.083.922.311**	**547.258.738**	**10.155.092.170**		**10.155.092.170**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**100.000.000**	**3.000.939.503**	**40.839.409**	**-7.306.135**			**372.185.448**	**9.370.645**	**6.084.094.013**	**965.830.463**	**10.565.953.346**		**10.565.953.346**
	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								26.119.168		939.711.295	-965.830.463			
	Total Comprehensive Income (Loss)					3.381.037						318.207.070	321.588.107		321.588.107
	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 - 30.09.2026												-263.921.207		-263.921.207		-263.921.207
	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		**100.000.000**	**3.000.939.503**	**40.839.409**	**-3.925.098**				**398.304.616**	**9.370.645**	**6.759.884.101**	**318.207.070**	**10.623.620.246**		**10.623.620.246**