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KAMUYU AYDINLATMA PLATFORMU

RAİNBOW POLİKARBONAT SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About 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	4	641.696.177	252.041.694
Financial Investments	6	3.184.331	10.435.964
Trade Receivables		987.838.617	1.020.416.357
Trade Receivables Due From Unrelated Parties	7	987.838.617	1.020.416.357
Other Receivables		1.360.500	414.424
Other Receivables Due From Unrelated Parties	8	1.360.500	414.424
Inventories	9	658.746.494	907.754.953
Prepayments		160.553.540	105.974.814
Prepayments to Unrelated Parties	10	160.553.540	105.974.814
Other current assets	18	41.199.496	31.879.530
SUB-TOTAL		**2.494.579.155**	**2.328.917.736**
Total current assets		**2.494.579.155**	**2.328.917.736**
NON-CURRENT ASSETS			
Other Receivables		11.192.003	10.539.995
Other Receivables Due From Unrelated Parties	8	11.192.003	10.539.995
Property, plant and equipment	13	683.862.953	828.508.816
Intangible assets and goodwill	14	2.467.006	2.737.187
Prepayments	10	105.626	0
Deferred Tax Asset	25	0	6.268.535
Total non-current assets		**697.627.588**	**848.054.533**
Total assets		**3.192.206.743**	**3.176.972.269**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.373.140.042	731.543.107
Current Borrowings From Unrelated Parties		1.373.140.042	731.543.107
Bank Loans	27	1.373.140.042	731.543.107
Current Portion of Non-current Borrowings	27	119.164.851	88.862.996
Other Financial Liabilities	27	1.640.524	966.587
Trade Payables		108.320.997	678.458.580
Trade Payables to Unrelated Parties	7	108.320.997	678.458.580
Employee Benefit Obligations	17	4.695.870	3.903.485
Other Payables		2.692.695	1.157.240
Other Payables to Unrelated Parties	8	2.692.695	1.157.240
Deferred Income Other Than Contract Liabilities	11	136.738.677	54.756.616
Current tax liabilities, current		0	6.950.927
Current provisions	17	2.585.928	2.450.700
Other Current Liabilities		1.251.115	0
SUB-TOTAL		**1.750.230.699**	**1.569.050.238**
Total current liabilities		**1.750.230.699**	**1.569.050.238**
NON-CURRENT LIABILITIES			
Long Term Borrowings		212.095.041	238.358.754
Long Term Borrowings From Unrelated Parties		212.095.041	238.358.754
Bank Loans	27	212.095.041	238.358.754
Non-current provisions		6.159.099	6.357.078
Deferred Tax Liabilities	25	6.613.081	0
Total non-current liabilities		**224.867.221**	**244.715.832**
Total liabilities		**1.975.097.920**	**1.813.766.070**
EQUITY			
Equity attributable to owners of parent		1.217.108.823	1.363.206.199
Issued capital		600.000.000	30.000.000
Inflation Adjustments on Capital		129.578.980	322.246.810
Treasury Shares (-)		-21.057.517	-21.057.517
Share Premium (Discount)		95.385.926	565.919.364
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.184.773	-1.529.204
Restricted Reserves Appropriated From Profits		8.424.097	8.424.097
Prior Years' Profits or Losses		357.776.774	497.774.190

Current Period Net Profit Or Loss		48.185.336	-38.571.541
Total equity		**1.217.108.823**	**1.363.206.199**
Total Liabilities and Equity		**3.192.206.743**	**3.176.972.269**

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	20	1.662.929.937	1.389.884.847	412.594.345	550.021.155
Cost of sales	20	-1.388.544.393	-1.147.537.353	-323.171.438	-513.010.818
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		274.385.544	242.347.494	89.422.907	37.010.337
GROSS PROFIT (LOSS)		274.385.544	242.347.494	89.422.907	37.010.337
General Administrative Expenses	21	-57.643.307	-51.384.521	-17.321.745	-15.719.371
Marketing Expenses	21	-19.733.918	-24.495.415	-8.627.903	-10.569.277
Other Income from Operating Activities	22	152.474.893	110.933.262	45.617.777	31.739.910
Other Expenses from Operating Activities	22	-79.587.049	-116.599.078	-26.751.399	-35.726.844
PROFIT (LOSS) FROM OPERATING ACTIVITIES		269.896.163	160.801.742	82.339.637	6.734.755
Investment Activity Income	23	1.158.521	0	16.112	3.553.784
Investment Activity Expenses	23	0	-907.208	0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	23	-606.571	-4.337.821	-21.064	-1.966.778
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		270.448.113	155.556.713	82.334.685	8.321.761
Finance income	24	131.334.111	131.888.687	33.415.928	14.848.638
Finance costs	24	-339.812.585	-305.723.163	-140.388.684	-43.643.092
Gains (losses) on net monetary position	24	-2.138.904	-16.012.448	-30.304.504	22.887.278
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		59.830.735	-34.290.211	-54.942.575	2.414.585
Tax (Expense) Income, Continuing Operations		-11.645.399	-11.552.745	28.763.861	-3.733.772
Current Period Tax (Expense) Income	25	0	0	29.214.812	0
Deferred Tax (Expense) Income	25	-11.645.399	-11.552.745	-450.951	-3.733.772
PROFIT (LOSS) FROM CONTINUING OPERATIONS		48.185.336	-45.842.956	-26.178.714	-1.319.187
PROFIT (LOSS)		48.185.336	-45.842.956	-26.178.714	-1.319.187
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		48.185.336	-45.842.956	-26.178.714	-1.319.187
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		344.431	269.180	166.369	-142.672
Gains (Losses) on Remeasurements of Defined Benefit Plans		344.431	269.180	166.369	-142.672
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**344.431**	**269.180**	**166.369**	**-142.672**
TOTAL COMPREHENSIVE INCOME (LOSS)		**48.529.767**	**-45.573.776**	**-26.012.345**	**-1.461.859**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		48.529.767	-45.573.776	-26.012.345	-1.461.859

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		**-558.432.736**	**-433.417.939**
Profit (Loss)		48.185.336	-45.842.955
Adjustments to Reconcile Profit (Loss)		**-74.996.889**	**15.586.979**
Adjustments for depreciation and amortisation expense	11 12 13	31.552.958	30.249.224
Adjustments for provisions		1.705.545	22.100.243
Adjustments for Tax (Income) Expenses	24	7.315.296	8.829.422
Adjustments Related to Gain and Losses on Net Monetary Position		-115.570.688	-45.591.910
Changes in Working Capital		**-531.621.183**	**-403.161.963**
Adjustments for decrease (increase) in trade accounts receivable	5 6	-167.040.389	-414.606.741
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-19.297.407	2.676.705
Adjustments for decrease (increase) in inventories	8	71.429.626	-243.523.927
Decrease (Increase) in Prepaid Expenses	5 9	-75.309.964	-55.678.812
Adjustments for increase (decrease) in trade accounts payable	5 6	-437.414.669	268.973.081
Increase (Decrease) in Employee Benefit Liabilities	16	1.556.001	1.638.704
Adjustments for increase (decrease) in other operating payables		1.761.839	6.817
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	92.693.780	37.352.210
Cash Flows from (used in) Operations		**-558.432.736**	**-433.417.939**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**143.679.249**	**-19.179.628**
Proceeds from sales of property, plant, equipment and intangible assets	11 12 13	138.469.142	-32.992.000
Other inflows (outflows) of cash		5.210.107	13.812.372
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**853.713.424**	**400.491.462**
Proceeds from borrowings	27	853.713.424	400.491.462
Proceeds from Loans		852.850.399	400.347.599
Proceeds from Other Financial Borrowings		863.025	143.863
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		438.959.937	-52.106.105
Net increase (decrease) in cash and cash equivalents		438.959.937	-52.106.105
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**252.041.694**	**280.414.106**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-49.305.454	108.084.886
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**641.696.177**	**336.392.887**

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	Treasury Shares	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]	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**		**30.000.000**	**322.242.250**	**-36.290.249**	**565.912.030**	**-1.621.561**			**8.423.988**	**424.503.388**	**73.264.351**	**1.386.434.197**	**0**	**1.386.434.197**
	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										73.264.351	-73.264.351			
	Total Comprehensive Income (Loss)						269.180					-45.842.955	-45.573.775	0	-45.573.775
	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		**30.000.000**	**322.242.250**	**-36.290.249**	**565.912.030**	**-1.352.381**			**8.423.988**	**497.767.739**	**-45.842.955**	**1.340.860.422**	**0**	**1.340.860.422**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**30.000.000**	**322.246.810**	**-21.057.517**	**565.919.364**	**-1.529.204**			**8.424.097**	**497.774.190**	**-38.571.541**	**1.363.206.199**	**0**	**1.363.206.199**
	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			-23.631.446		-159.351.069					-11.644.628		-194.627.143	0	-194.627.143
	Restated Balances														
	Transfers										-38.571.541	38.571.541			
	Total Comprehensive Income (Loss)						344.431					48.185.336	48.529.767	0	48.529.767
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity		570.000.000	-169.036.384		-311.182.369					-89.781.247			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 - 30.09.2026																
	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		**600.000.000**	**129.578.980**	**-21.057.517**	**95.385.926**	**-1.184.773**			**8.424.097**	**357.776.774**	**48.185.336**	**1.217.108.823**	**0**	**1.217.108.823**	