Date and time of publication on KAP: 06.11.2026 19:20:19
https://www.kap.org.tr/en/Bildirim/1694385

KAMUYU AYDINLATMA PLATFORMU

GENTAŞ KİMYA SANAYİ VE TİCARET PAZARLAMA A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Q3 2026 Financial Reports

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	714.421.317	398.674.188
Trade Receivables	6	1.328.317.590	1.290.558.851
Trade Receivables Due From Related Parties	3	276.556.360	449.057.493
Trade Receivables Due From Unrelated Parties	6	1.051.761.230	841.501.358
Other Receivables	7	3.524.179	2.368.065
Other Receivables Due From Unrelated Parties		3.524.179	2.368.065
Inventories	8	850.963.649	875.220.359
Prepayments	9	300.907.870	250.837.399
Prepayments to Unrelated Parties		300.907.870	250.837.399
Other current assets		24.297.528	549.076
SUB-TOTAL		**3.222.432.133**	**2.818.207.938**
Total current assets		**3.222.432.133**	**2.818.207.938**
NON-CURRENT ASSETS			
Financial Investments	5	233.113.484	367.522.712
Property, plant and equipment	12	5.199.202.211	5.200.777.240
Intangible assets and goodwill		5.338.144	2.592.754
Total non-current assets		**5.437.653.839**	**5.570.892.706**
Total assets		**8.660.085.972**	**8.389.100.644**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	190.527.891	640.436.998
Current Borrowings From Unrelated Parties		190.527.891	640.436.998
Bank Loans		190.000.000	637.125.736
Other short-term borrowings		527.891	3.311.262
Trade Payables	6	558.263.604	666.284.069
Trade Payables to Unrelated Parties		558.263.604	666.284.069
Employee Benefit Obligations		19.454.974	26.256.982
Other Payables	7	8.933.025	23.018.567
Other Payables to Unrelated Parties		8.933.025	23.018.567
Deferred Income Other Than Contract Liabilities	10	38.961.571	94.818.294
Deferred Income Other Than Contract Liabilities from Unrelated Parties		38.961.571	94.818.294
Current tax liabilities, current	18	34.394.625	28.739.005
Current provisions		5.527.119	5.992.861
Current provisions for employee benefits		5.068.073	5.181.598
Other current provisions		459.046	811.263
Other Current Liabilities		47.140	55.662
SUB-TOTAL		**856.109.949**	**1.485.602.438**
Total current liabilities		**856.109.949**	**1.485.602.438**
NON-CURRENT LIABILITIES			
Non-current provisions		28.487.787	27.100.714
Non-current provisions for employee benefits		28.487.787	27.100.714
Deferred Tax Liabilities	18	475.269.699	344.795.354
Total non-current liabilities		**503.757.486**	**371.896.068**
Total liabilities		**1.359.867.435**	**1.857.498.506**
EQUITY			
Equity attributable to owners of parent	13	7.300.072.192	6.531.456.129
Issued capital		609.000.000	525.000.000
Inflation Adjustments on Capital		3.066.294.780	3.055.395.164
Share Premium (Discount)		880.991.355	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.738.959.331	1.739.867.505
Gains (Losses) on Revaluation and Remeasurement		1.738.959.331	1.739.867.505
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.740.967.966	1.740.967.966
Other Revaluation Increases (Decreases)		-2.008.635	-1.100.461
Restricted Reserves Appropriated From Profits		297.321.745	292.299.863
Prior Years' Profits or Losses		784.223.393	609.118.496

Current Period Net Profit Or Loss		-76.718.412	309.775.101
Non-controlling interests		146.345	146.009
Total equity		**7.300.218.537**	**6.531.602.138**
Total Liabilities and Equity		**8.660.085.972**	**8.389.100.644**

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	4.301.271.269	4.223.923.483	1.542.142.246	1.412.739.734
Cost of sales	14	-3.357.176.226	-3.272.752.281	-1.255.028.073	-1.121.373.047
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		944.095.043	951.171.202	287.114.173	291.366.687
GROSS PROFIT (LOSS)		944.095.043	951.171.202	287.114.173	291.366.687
General Administrative Expenses		-145.689.211	-151.963.616	-42.035.913	-44.993.784
Marketing Expenses		-222.159.494	-224.639.410	-74.467.112	-73.488.994
Other Income from Operating Activities		100.035.387	138.914.920	40.475.033	32.763.456
Other Expenses from Operating Activities		-82.691.209	-118.738.197	-35.557.735	-44.010.392
PROFIT (LOSS) FROM OPERATING ACTIVITIES		593.590.516	594.744.899	175.528.446	161.636.973
Investment Activity Income	16	6.110.029	134.505.568	184.101	-67.261.824
Investment Activity Expenses	16	-230.840.807	0	-67.251.951	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-2.920.100	-2.399.066	-1.490.306	335.527
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		365.939.638	726.851.401	106.970.290	94.710.676
Finance income	15	291.231.812	171.454.082	98.627.239	16.641.537
Finance costs	15	-124.116.262	-249.265.668	-35.533.807	-54.197.626
Gains (losses) on net monetary position	17	-277.010.728	-285.714.961	-71.089.461	-34.201.330
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		256.044.460	363.324.854	98.974.261	22.953.257
Tax (Expense) Income, Continuing Operations	18	-332.762.536	-163.432.623	-95.809.751	-100.133.216
Current Period Tax (Expense) Income		-134.534.606	-92.065.566	-41.689.756	-70.066.922
Deferred Tax (Expense) Income		-198.227.930	-71.367.057	-54.119.995	-30.066.294
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-76.718.076	199.892.231	3.164.510	-77.179.959
PROFIT (LOSS)		-76.718.076	199.892.231	3.164.510	-77.179.959
Profit (loss), attributable to [abstract]					
Non-controlling Interests		336	851	104	927
Owners of Parent		-76.718.412	199.891.380	3.164.406	-77.180.886
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Discontinued Operations					
Pay Başına Kazanç	20	-0,13020000	0,38070000	0,00520000	-0,14700000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-908.174	4.129.951	679.447	954.851
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-908.174	4.129.951	679.447	954.851
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-908.174**	**4.129.951**	**679.447**	**954.851**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-77.626.250**	**204.022.182**	**3.843.957**	**-76.225.108**
Total Comprehensive Income Attributable to					
Non-controlling Interests		340	869	126	916
Owners of Parent		-77.626.590	204.021.313	3.843.831	-76.226.024

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		**-63.891.462**	**44.927.626**
Profit (Loss)		-76.718.076	199.892.231
Adjustments to Reconcile Profit (Loss)		**404.364.517**	**286.121.184**
Adjustments for depreciation and amortisation expense		99.072.629	98.770.791
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.515.506	636.957
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-6.515.506	636.957
Adjustments for provisions		13.157	4.901.314
Adjustments for (Reversal of) Provisions Related with Employee Benefits		365.374	5.137.632
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-352.217	-236.318
Adjustments for Interest (Income) Expenses	15	-162.129.105	39.966.470
Adjustments for fair value losses (gains)		216.228.669	-126.777.374
Adjustments for Tax (Income) Expenses	18	332.762.536	163.432.623
Adjustments for losses (gains) on disposal of non-current assets		14.612.138	-3.225.023
Adjustments Related to Gain and Losses on Net Monetary Position		-89.680.001	108.415.426
Changes in Working Capital		**-259.997.436**	**-374.744.665**
Adjustments for decrease (increase) in trade accounts receivable	6	-19.723.039	-40.646.347
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-1.630.974	7.454.491
Adjustments for decrease (increase) in inventories	8	24.256.710	-196.784.239
Decrease (Increase) in Prepaid Expenses	9	-50.070.473	-93.318.090
Adjustments for increase (decrease) in trade accounts payable	6	-112.803.276	10.563.737
Increase (Decrease) in Employee Benefit Liabilities		-6.802.008	-7.320.077
Adjustments for increase (decrease) in other operating payables	7	-14.085.542	-8.140.624
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-55.856.723	-23.898.239
Other Adjustments for Other Increase (Decrease) in Working Capital		-23.282.111	-22.655.277
Cash Flows from (used in) Operations		**67.649.005**	**111.268.750**
Payments Related with Provisions for Employee Benefits		-2.661.481	-3.403.539
Income taxes refund (paid)	18	-128.878.986	-62.937.585
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-111.216.158**	**-44.825.941**
Proceeds from sales of property, plant, equipment and intangible assets	12	17.188.685	17.083.222
Purchase of Property, Plant, Equipment and Intangible Assets	12	-128.404.843	-61.909.163
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**568.837.887**	**-209.399.930**
Proceeds from Issuing Shares or Other Equity Instruments		975.890.971	0
Proceeds from borrowings		-449.909.107	-167.835.910
Dividends Paid		-129.648.322	0
Interest paid		-67.028.801	-117.514.351
Interest Received		235.010.625	71.447.160
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		4.522.521	4.503.171
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		393.730.267	-209.298.245
Net increase (decrease) in cash and cash equivalents		393.730.267	-209.298.245
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**398.674.188**	**586.315.822**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-77.983.138	-91.627.422
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**714.421.317**	**285.390.155**

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]	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			
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period		**525.000.000**	**3.055.395.161**		**1.742.369.447**	**-5.507.929**			**292.299.864**	**444.067.373**	**165.051.121**	**6.218.675.037**	**145.315**	**6.218.820.352**
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										165.051.121	-165.051.121			
Total Comprehensive Income (Loss)						4.129.951					199.891.380	204.021.331	851	204.022.182
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		**525.000.000**	**3.055.395.161**		**1.742.369.447**	**-1.377.978**			**292.299.864**	**609.118.494**	**199.891.380**	**6.422.696.368**	**146.166**	**6.422.842.534**

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		**525.000.000**	**3.055.395.164**		**1.740.967.966**	**-1.100.461**			**292.299.863**	**609.118.496**	**309.775.101**	**6.531.456.129**	**146.009**	**6.531.602.138**
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									5.021.882	304.753.219	-309.775.101			
Total Comprehensive Income (Loss)											-76.718.412	-77.626.586	336	-77.626.250
Profit (loss)														
Other Comprehensive Income (Loss)						-908.174								
Issue of equity		84.000.000	10.899.616	880.991.355								975.890.971		975.890.971
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											-129.648.322		-129.648.322		-129.648.322
	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		**609.000.000**	**3.066.294.780**	**880.991.355**	**1.740.967.966**	**-2.008.635**			**297.321.745**	**784.223.393**	**-76.718.412**	**7.300.072.192**	**146.345**	**7.300.218.537**