Interim Activity Report

for the period

1 January – 30 September 2026

I. General Information

About Polisan Holding

The foundations of Polisan were laid with the establishment of Polivinil Asetat Kimyevi Maddeler Sanayi A.Ş. in 1964, which was renamed Polisan Kimya in 1967. With its expertise in resin- and formaldehyde-based products, Polisan Kimya represents one of the Holding's core business areas.

Following the relocation of operations to Dilovası, Poliport was established in 1971 to expand the Group's activities into port operations. Operating in the Kocaeli Gulf Region, Poliport provides dry bulk and liquid bulk storage, handling and port services.

Building on its expertise in chemicals and port operations, Polisan Holding further expanded its activities into the field of construction chemicals and currently operates through the Polisan Kimya, Poliport and Polisan Yapıkim brands. This structure brings together the Holding's industrial know-how and operational capabilities.

Polisan Kansai Boya operated within the Group for many years. As part of the restructuring carried out in 2025, the paint operations were separated from Polisan Holding through a partial demerger.

As of July 2026, Corex Ports and Terminals Dilovası Liman İşletmeleri Anonim Şirketi, a subsidiary of CoreX Holding B.V., is the majority shareholder of Polisan Holding. CoreX Holding is a global industrial holding company founded by Yüksel YILDIRIM in 2024, with operations across a broad range of sectors, including metals and mining, ports and terminals, chemicals, green energy, maritime transportation and logistics, infrastructure and construction, international trade and financial investments.

Polisan Holding continues its operations by leveraging its long-standing industrial experience and expertise across its business areas.

Polisan Holding focuses on creating value in the areas of corporate governance, sustainability, occupational health and safety, and environmental responsibility.

Further information on Polisan Holding is available at www.polisanholding.com.

The table below presents the direct and indirect shareholding interests of Polisan Holding A.Ş. in its subsidiaries as of 30 September 2026:

Title of the subsidiary	Nature of Business	Shares owned by the Group	Effective ownership rate
Polisan Kimya Sanayii A.Ş. ("**Polisan Kimya**")	Production and sale of chemical products	100%	100%
Poliport Kimya Sanayi ve Ticaret A.Ş. ("**Poliport**")	Port, storage and warehousing services	100%	100%
Polisan Yapıkim Yapı Kimyasalları San. ve Tic. A.Ş. ("**Polisan Yapıkim**")	Production and sale of construction chemicals	100%	100%

The Company holds no treasury shares.

Company Information:

Accounting Period Relevant to the Report	01.01.2026 – 30.09.2026
Business Name	Polisan Holding A.Ş.
Affiliated Trade Registry Office and Number	Gebze Ticaret Odası - 5769 İstanbul Ticaret Odası - 615757
Headquarters Address	Dilovası Organize Sanayi Bölgesi 1. Kısım Liman Caddesi No:7 Dilovası-KOCAELİ
Telephone / Fax	0 262 754 8000 / 0 262 754 8056
Website	www.polisanholding.com

Company's Capital and Shareholding Structure

The Company's registered capital ceiling is TRY 1,000,000,000, and its issued capital is TRY 758,500,000. The Company's share capital is divided into 758,500,000 shares, each with a nominal value of TRY 1 (one Turkish lira).

There are no preferred shares or privileged voting rights in the share capital of Polisan Holding A.Ş. **As of 30 September 2026, and 31 December 2025**, the natural and legal persons directly holding 5% or more of the shares or voting rights in the Company's share capital are as follows:

Name / Trade Name of the Shareholder	30.09.2026		31.12.2025	
	Amount (TL) (*)	Share (%)	Amount (TL) (*)	Share (%)
Mehmet Emin BİTLİS	-	-	172,354,216	22.72%
Ahmet Ertuğrul BİTLİS	-	-	172,354,455	22.72%
Ayşe Melike BİTLİS BUSH	-	-	69,316,769	9.14%
Fatma Nilgün KASRAT	-	-	63,768,769	8.41%
Ahmet Faik BİTLİS	-	-	59,368,769	7.83%
Corex Ports and Terminals Dilovası Liman İşletmeleri Anonim Şirketi	589,557,785,57	77.73%	-	-
Other	221,337,022	22.27%	221,337,022	29.18%
TOTAL	**758,500,000**	**100%**	**758,500,000**	**100%**

(*) As the amounts presented in the table are rounded. rounding differences may occur between the subtotals and the totals.

Within the framework of the material event disclosure dated 27 June 2025. the transfer by the Bitlis Family shareholders of the shares representing 77.73% of the share capital of our Company. Polisan Holding Anonim Şirketi. to Corex Ports and Terminals Dilovası Liman İşletmeleri A.Ş. a subsidiary of Corex Holding B.V. was completed on 8 July 2026.

As a result of the closing procedures completed on 08.07.2026. the shareholding of Mehmet Emin BİTLİS. Ahmet Ertuğrul BİTLİS. Ayşe Melike BİTLİS BUSH. Fatma Nilgün KASRAT and Ahmet Faik BİTLİS. each of whom held more than 5% of the share capital of Polisan Holding A.Ş. decreased to 0%. while the shareholding of Corex Ports and Terminals Dilovası Liman İşletmeleri Anonim Şirketi in the share capital of the Company reached 77.7268%. This was announced to the public through the Material Event Disclosure published on the Public Disclosure Platform on 08.07.2026. pursuant to Article 12 of the Capital Markets Board's Communiqué on Material Events No. II-15.11.

It has been disclosed to the public that. within the scope of the obligation of our controlling shareholder. CoreX Ports and Terminals Dilovası Liman İşletmeleri A.Ş. ("CoreX"). to make a mandatory tender offer to the other shareholders pursuant to the provisions of the Capital Markets Board's ("CMB") Communiqué on

[1] https://kap.org.tr/en/Bildirim/1630270

Tender Offers No. II-26.1. an application was submitted to the CMB on 16 July 2026 for the approval of the "Tender Offer Information Form Regarding the Acquisition by CoreX of the Shares of Polisan Holding A.Ş. through a Mandatory Tender Offer"[2].

As of 30 September 2026. Polisan Holding's free float ratio was 21.63% [3].

Amendments in the Articles of Association during the Period and the Reasons

No amendments were made to the Articles of Association during the period.

Board of Directors

At its meeting held on 30 January 2026. the Board of Directors of our Company resolved to appoint Mr. Burçin MÜFTÜ. who had been notified as the individual representative of FNK Yönetim Danışmanlığı Limited Şirketi and had submitted his consent. as the individual representative of FNK Yönetim Danışmanlığı Limited Şirketi. a legal entity member of the Board of Directors. to serve for the remainder of the term following the vacancy arising from the departure of Mr. Bilal Cantekin DİNÇERLER.

At the Ordinary General Assembly Meeting of the Company held on 30 April 2026. it was resolved. pursuant to Article 10 of the Articles of Association. to determine the number of members of the Board of Directors as six. At the same General Assembly Meeting. Emin Bitlis Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Tayfun BAYAZIT). Ertuğrul Bitlis Yönetim Danışmanlığı Limited Şirketi (represented by Ms. Esra YAZICI). AFB Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Ali Tuğrul ALPACAR). and FNK Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Burçin MÜFTÜ) were elected as members of the Board of Directors for a term of one year. Mr. Hamit Sedat ERATALAR and Mr. Onur KİPRİ. who met all of the criteria for independent Board membership. submitted their declarations of independence. and declared their acceptance of their candidacy. were elected as Independent Members of the Board of Directors.

Pursuant to the resolution of the Board of Directors dated 30 April 2026. Emin Bitlis Yönetim Danışmanlığı Limited Şirketi and its individual representative. Mr. Tayfun BAYAZIT. were appointed as Chairman of the Board of Directors. while Ertuğrul Bitlis Yönetim Danışmanlığı Limited Şirketi and its individual representative. Ms. Esra YAZICI. were appointed as Vice Chair of the Board of Directors.

At the meeting of the Board of Directors held on 8 July 2026. the resignations dated 8 July 2026 submitted to our Company by Ertuğrul Bitlis Yönetim Danışmanlığı Limited Şirketi (represented by Ms. Esra YAZICI). Emin Bitlis Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Tayfun BAYAZIT). FNK Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Burçin MÜFTÜ). and AFB Yönetim Danışmanlığı Limited Şirketi (represented by Mr. Ali Tuğrul ALPACAR) were accepted. Pursuant to Article 363 of the Turkish Commercial Code. Corex Corporate Management B.V. (represented by Mr. Evren ÖZTÜRK). Mr. Erhan ÇİLOĞLU. Ms. Tuba TARI. and Mr. Fatih TOKKAL were appointed as members of the Board of Directors to serve for the remainder of the terms of office of the departing members. subject to the approval of the first General Assembly Meeting[4].

At the meeting of the Board of Directors held on 8 July 2026. following the allocation of duties among the members of the Board of Directors. it was resolved to appoint Corex Corporate Management B.V. (represented by Mr. Evren ÖZTÜRK) as Chairman of the Board of Directors and Mr. Hamit Sedat ERATALAR as Vice Chairman of the Board of Directors.

[2] https://kap.org.tr/en/Bildirim/1634258
[5] https://www.kap.org.tr/en/sirket-bilgileri/genel/1608-polisan-holding-a-s
[4] The résumés of the members of the Board of Directors are available on the Company's corporate website (www.polisanholding.com)

The table setting out the members of our Board of Directors is presented below:

Name/Surname	Position	Whether the Board Member Is Independent and Holds an Executive Role
Corex Corporate Management B.V. who is the natural person representative on behalf of: **Dr. Evren ÖZTÜRK**	Chairperson	Non- Independent Non-Executive Member
Hamit Sedat ERATALAR	Vice chairperson	Independent Non-Executive Member
Erhan ÇİLOĞLU	Board Member	Non- Independent Executive Member
Tuba TARI	Board Member	Non- Independent Executive Member
Fatih TOKKAL	Board Member	Non- Independent Non-Executive Member
Onur KİPRİ	Board Member	Independent Non-Executive Member

The Chairman and Members of the Board of Directors ares vested with the duties and authorities set forth in the relevant provisions of the Turkish Commercial Code and the Company's Articles of Association.

At the Annual General Meeting for the 2025 financial year. held on 30 April 2026. it was resolved to grant permission under Articles 395 and 396 of the Turkish Commercial Code to the shareholders holding management control. members of the Board of Directors. senior executives. and their spouses and relatives by blood or marriage up to the second degree. In accordance with Principle 1.3.6 of the Capital Markets Board's Corporate Governance Communiqué. shareholders were informed that no material transactions that could give rise to a conflict of interest with the Company had been carried out in 2025 by members of the Board of Directors. executives with managerial responsibilities. or their relatives by blood or marriage as defined under the applicable legislation.

At the "Ordinary General Assembly Meeting for the 2025 Fiscal Year" held on 30 April 2026 regarding the Company's activities for 2025. it was resolved that each Independent Member of the Board of Directors be paid a monthly gross remuneration of TRY 200.000. effective from the date of the General Assembly Meeting until the following Ordinary General Assembly Meeting. and that no remuneration be paid to the other members of the Board of Directors.

During the period from 1 January 2026 to 30 September 2026 the Board of Directors convened 23 times and adopted 36 resolutions. The members of the Board of Directors regularly attended the meetings.

Board Committees

In order to effectively fulfill its duties and responsibilities. the Company's Board of Directors has established the Audit Committee. the Corporate Governance Committee. and the Early Detection of Risk Committee. and has published the operating principles of these committees on the Company's website[5].

The Corporate Governance Committee also performs the duties of the Nomination Committee and the Remuneration Committee in accordance with the Corporate Governance Communiqué. The Corporate Governance Committee is also responsible for the implementation of the Company's Environmental. Social and Governance (ESG) policies.

[5] https://polisanholding.com/yatirimci-iliskileri/kurumsal-yonetim/2026-yili-yonetim-kurulu-komiteleri_v298

Pursuant to the resolution of the Company's Board of Directors dated 4 February 2026. and within the framework of the provisions of the Company's Articles of Association and capital markets legislation. a change was made in the membership of the Company's "Early Detection of Risk Committee." and Mr. Onur KİPRİ was elected as Chairman. while Mr. Ali Tuğrul ALPACAR and Mr. Tolga ÜZÜMCÜ were elected as members of the Committee[6].

Ms. Banu ÇAMLITEPE. who served as Investor Relations Manager and a Member of the Corporate Governance Committee. voluntarily resigned from these positions effective 30 April 2026[7].

Pursuant to the resolution of the Board of Directors dated 13 May 2026. it was resolved to appoint Ms. Sema PEKKANLI TEZEL as the Investor Relations Department Manager and a Member of the Corporate Governance Committee within the scope of the Capital Markets Board's Corporate Governance Communiqué No. II-17.1.[8].

At the meeting of the Company's Board of Directors dated 8 July 2026. following the changes in the composition of the Company's Board of Directors. it was resolved: to elect Mr. Onur KİPRİ (Independent Board Member) as Chairman of the Early Detection of Risk Committee. Mr. Hamit Sedat ERATALAR (Independent Board Member) as a Member of the Committee. and Ms. Tuba TARI (Board Member) as a Member of the Committee; and to elect Mr. Hamit Sedat ERATALAR (Independent Board Member) as Chairman of the Corporate Governance Committee. Mr. Onur KİPRİ (Independent Board Member) as a Member of the Committee. and Ms. Sema PEKKANLI TEZEL. Investor Relations Manager. as a Member of the Committee[9].

At its meeting held on 23 September 2026. the Company's Board of Directors resolved to appoint Mr. Hakan KAYGANACI as a member of the Early Detection of Risk Committee. replacing Ms. Tuba TARI [10].

Pursuant to the resolution of the Company's Board of Directors. the committees and their members. established within the framework of the provisions of the Capital Markets Board's Corporate Governance Communiqué are as follows.

	Audit Committee	Corporate Governance Committee	Early Assessment of Risk Committee
Chairperson	Hamit Sedat ERATALAR	Hamit Sedat ERATALAR	Onur KİPRİ
Member	Onur KİPRİ	Onur KİPRİ	Hamit Sedat ERATALAR
Member	-	Sema Pekkanlı TEZEL	Hakan KAYGANACI

[6] https://kap.org.tr/en/Bildirim/1552641
[7] https://kap.org.tr/en/Bildirim/1600136
[8] https://kap.org.tr/en/Bildirim/1606944
[9] https://kap.org.tr/en/Bildirim/1630273
[10] https://kap.org.tr/en/Bildirim/1667372

Senior Management

Information regarding the senior executives of Polisan Holding is presented below.

Polisan Holding Senior Management

Name Surname	Position
Dr. Selçuk DENİZHAN	General Manager
T. Serdar AYKAN	Reliability and Capex Director
Dilek SARIASLAN	Sustainability and Compliance Director
Burçin YALAZAN	Sales and Business Development Director
H. Arda ZORBA	Administrative Affairs and Facilities Management Director
Erdoğan AKDENİZ	Poliport Terminal and Chemical Operations Director
Tuba DEMİR	HSE Director
Alaattin AVGAN	Yapıkim Operations Director
Can ÇETİNDAĞ	Supply Chain Director

Mr. Bilal Cantekin DİNÇERLER. who served as General Manager of Polisan Holding and as the real person representative of FNK Yönetim Danışmanlığı Limited Şirketi. a legal entity member of the Board of Directors. voluntarily resigned from all of his positions within the Company effective 30 January 2026.

Mr. Mahmut TEMİZ. who served as Group Human Resources Director of the Company. and Mr. Tolga ÜZÜMCÜ. who served as CFO of the Company. left their respective positions effective 4 March 2026 and 8 July 2026. respectively.

Pursuant to the resolution adopted at the meeting of the Company's Board of Directors dated 8 July 2026. it was resolved to appoint Mr. Selçuk DENİZHAN. who had previously served as General Manager of the Company's subsidiary. Poliport Kimya San. ve Tic. A.Ş.as General Manager of the Company.

Pursuant to the resolution adopted at the meeting of the Company's Board of Directors dated 27 July 2026. Mr. Cumhur AKSOY. who served as Group Information Technologies Director of the Company. left his position effective 27 July 2026.

Number of Personnel. Collective Bargaining Practices. and Rights and Benefits Provided to Personnel and Workers

The average number of employees of the Company and its subsidiaries for the period ended 30 September 2026 was 435 (31 December 2025: 930). The decrease in the average number of employees was mainly attributable to the transfer of the shareholdings in Polisan Kansai Boya and Rohm & Haas to Marmara Holding A.Ş. as part of the partial demerger registered on 10 September 2025.

The provision for severance pay was calculated as TRY 136,675,176 as of 30 September 2026 (31 December 2025: TRY 124,405,849)[11].

Collective Labor Agreement

An agreement was reached in the collective bargaining negotiations between Polisan Kimya Sanayii A.Ş. and Polisan Yapıkim Yapı Kimyasalları San. ve Tic. A.Ş. and the Lastik-İş Union. of which they are members. for the Dilovası. Adana and Samsun facilities. and a two-year Collective Labor Agreement covering the period from 1 January 2026 to 31 December 2027 was signed[12].

[11] It is the amount reflecting the impact of TAS 29.

[12] https://www.kap.org.tr/en/Bildirim/1566003

Financial Benefits Provided to Members of the Governing Body and Senior Executives

At the Ordinary General Assembly Meeting held on 30 April 2026. it was resolved that each Independent Member of the Board of Directors be paid a monthly gross remuneration of TRY 200.000. effective from the date of the General Assembly Meeting until the next Ordinary General Assembly Meeting. and that no remuneration be paid to the other members of the Board of Directors.

The total amount of remuneration and similar benefits paid to senior management for the period from 01.01.2026-30.09.2026 was TRY 91,405,889 (01.01.2025-30.09.2025: TRY 66,142,123)[13]. The Group defines the members of the Board of Directors. the General Manager and the Assistant General Managers as senior management.

II- Significant Developments Related to Company Activities

Polisan Holding operates in the chemicals sector through its Polisan Kimya and Polisan Yapıkim brands and in the port sector through its Poliport brand.

Maritime transport continues to account for a significant share of global trade by volume. Shifting trade routes. geopolitical risks and uncertainties surrounding trade policies are increasing the strategic importance of global port operations. Poliport operates in Dilovası. where Polisan Holding's facilities are located. With its quays. piers. reclaimed land and storage facilities. Poliport is one of the largest port complexes on the Asian side and among the closest to Istanbul.

Poliport's tanks are equipped with the technical infrastructure required to store all types of chemical products. The port also handles general cargo. project cargo and bulk cargo. Customers are provided with high-quality. integrated service packages through indoor and outdoor storage areas operating as Type A bonded warehouses. non-bonded warehouses and temporary storage facilities.

The chemicals sector is a cornerstone of the global economy and modern industry. supplying inputs to a broad production ecosystem spanning agriculture. food. healthcare. construction. automotive and energy. The sector supports the continuity of value chains in strategic industries such as automotive. construction. electronics. agriculture. pharmaceuticals. healthcare. personal care. packaging. energy and consumer goods. Despite this strategic role. the chemicals sector has been affected in recent years by weakening global demand. excess capacity and growing uncertainty.

Polisan Yapıkim is a key player in the construction chemicals market. offering products and solutions for concrete. cement and underground construction applications. Through its three production facilities in Dilovası. Adana and Samsun. Polisan Yapıkim provides customers across Türkiye with high product quality. fast delivery and logistical flexibility.

Polisan Kimya is Türkiye's first producer of formaldehyde resins. Since its establishment. the company has kept pace with global developments in resin production. becoming one of the leading companies in the sector. By delivering its expanding and increasingly diversified portfolio of products and services through effective sales channels and a comprehensive service approach. Polisan Kimya aims to enhance customer satisfaction and strengthen its market position.

[13] It is the amount reflecting the impact of TAS 29.

Compliance with Corporate Governance Principles

During the period from 1 January 2026 to 30 September 2026. the Company complied with and acted in accordance with the "Corporate Governance Principles" issued by the Capital Markets Board.

The Corporate Governance Compliance Rating Agreement between our Company and Saha Kurumsal Yönetim ve Kredi Derecelendirme Hizmetleri A.Ş. was renewed for a term of one year. effective as of 5 January 2026[14].

Following the assessment conducted by SAHA Kurumsal Yönetim ve Kredi Derecelendirme Hizmetleri A.Ş. ("SAHA"). which is authorized by the Capital Markets Board ("CMB") to conduct ratings in accordance with the CMB's Corporate Governance Principles. our Company's Corporate Governance Rating was announced as 9.69 (96.90%) as of 28 August 2026[15].

The "Corporate Governance Rating Report" issued by SAHA is available on our Company's website at www.polisanholding.com.

Sustainability

The TSRS-Compliant Sustainability Report for 2025. prepared in accordance with the Turkish Sustainability Reporting Standards (TSRS) pursuant to the regulations of the Public Oversight. Accounting and Auditing Standards Authority of Türkiye and subject to mandatory sustainability assurance by KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi. was published on the Public Disclosure Platform (KAP) on 17 August 2026 and made publicly available on our Company's website[16].

The 2025 Sustainability Report. prepared in accordance with the GRI Standards and providing information on our Company's sustainability practices and performance. was published on KAP on 1 September 2026 and also made publicly available on our website (www.polisanholding.com)[17].

Our 11th Sustainability Report presents the environmental. social and governance (ESG) performance of our Company and its subsidiaries across their core areas of activity through transparent and measurable indicators[18].

Internal Control System and Internal Audit Activities

The Company has an internal audit unit. The Audit Committee reviews and evaluates the internal audit reports prepared by this unit and submits its opinions to the Board of Directors on significant findings and the related warnings and recommendations.

Safeguarding the Company's assets. ensuring the effectiveness of financial and operational processes. complying with applicable laws and regulations. and managing risks are fundamental priorities. The Company's processes and systems are reviewed regularly to identify and monitor risks and take the necessary actions.

The Early Detection of Risk Committee carries out activities to identify and assess. at an early stage. strategic. operational. financial. legal and any other risks that could jeopardise Polisan Holding's existence. development and continuity. and to determine their potential impact and likelihood. The Committee ensures that these risks are taken into account in Polisan Holding's decision-making processes and managed in line with its corporate risk appetite. Its responsibilities also include establishing the necessary internal control systems. implementing risk mitigation measures and reporting on these activities. The Committee provides recommendations and support to the Board of Directors to ensure effective risk management.

Managers with relevant expertise and representatives of the independent audit firm attend meetings of the Company's committees from time to time.

[14] https://www.kap.org.tr/en/Bildirim/1532640
[15] https://kap.org.tr/en/Bildirim/1655522
[16] https://kap.org.tr/en/Bildirim/1651621
[17] https://kap.org.tr/en/Bildirim/1656588
[18] https://www.polisanholding.com/pdf/2025%20Polisan%20Holding%20Su%CC%88rdu%CC%88ru%CC%88lebilirlik%20Raporu_22451.pdf

Legal Proceedings

There are no material pending lawsuits against the Company that could affect its financial position or operations. A provision for litigation of TRY 32,725,515 has been recognised in the financial statements as at 30 September 2026 (31 December 2025: TRY 4,564,140)[19]. This is disclosed in Note 12 to our condensed consolidated financial report for the period from 1 January to 30 September 2026.

Related Party Disclosures

Transactions with related parties are disclosed in Note 24 to our condensed consolidated financial report for the period from 1 January to 30 September 2026.

Donations Made

At the Ordinary General Assembly Meeting held on 30 April 2026. the upper limit for donations to be made by the Company during the financial year from 01.01.2026 to 31.12.2026 was set at TRY 25,000,000, within the framework of the capital markets legislation. the provisions of the Articles of Association and the Company's Donation Policy.

As of 30 September 2026. the total amount of aid and donations made was TRY 844,968 [20].

Incentives

The Group benefits from tax incentives under a total of seven investment incentive certificates: four for tanks. one for the Polisan Yapıkim Adana Plant. and two for the Polisan Kimya New Resin and Oxide Plant.

Research and Development Activities

Total research and development expenses incurred for the period from 1 January to 30 September 2026 amounted to TRY 131,891,389 (01,01,2025–30,09,2025: TRY 85,060,954)[21].

Information on Investments Made by the Company During the Relevant Reporting Period

Between 01.01.2026 and 30.09.2026. total capital expenditures amounted to TRY 406,477,753(01,01,2025–30,09,2025: TRY 740,260,157)[22].

Disclosures Regarding the General Assembly Meeting

The Company's Ordinary General Assembly Meeting for the year 2025 was held on 30 April 2026 at 16:00 at the Company's headquarters located at Dilovası Organize Sanayi Bölgesi. 1. Kısım. Liman Cad. No: 7. Dilovası – Kocaeli. The Minutes of the General Assembly Meeting and the List of Attendees are available on the Company's corporate website at www.polisanholding.com. No Extraordinary General Assembly Meeting was held by the Company during 2026.

[19] It is the amount reflecting the impact of TAS 29.
[20] It is the amount reflecting the impact of TAS 29.
[21] It is the amount reflecting the impact of TAS 29.
[22] It is the amount reflecting the impact of TAS 29.

a. Information on the Dividend Distribution Policy and. if no dividend distribution is to be made. the reason therefor and the proposal regarding the use of the undistributed profit:

The resolution of the Board of Directors dated 3 April 2026 is presented below:

Within the framework of capital markets legislation. Article 30 of the Company's Articles of Association and the Dividend Distribution Policy. the financial statements prepared by the Company's management and audited by PwC Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi for the accounting period from 1 January 2025 to 31 December 2025. prepared in accordance with Turkish Accounting Standards and Turkish Financial Reporting Standards ("TAS/TFRS"). as well as the financial statements prepared based on statutory records. have been reviewed.As also presented in the profit distribution table. the Company recorded a net loss for the period of TRY 280,137,827,73 in its solo financial statements for the accounting period from 1 January 2025 to 31 December 2025. prepared in accordance with the Turkish Commercial Code and the Tax Procedure Law. For the same period. the independently audited consolidated financial statements prepared in accordance with TAS/TFRS within the scope of the Communiqué on Principles of Financial Reporting in Capital Markets No. II-14.1 show a net loss for the period of TRY 1,443,414,557.

Due to the net loss for the period reported in the independently audited financial statements for the accounting period from 1 January 2025 to 31 December 2025. prepared in accordance with the Turkish Commercial Code and the Tax Procedure Law. as well as TAS/TFRS. it was resolved not to distribute dividends and to submit this matter to the consideration and approval of the General Assembly.

The proposal of the Board of Directors dated 3 April 2026 regarding the non-distribution of dividends was submitted to the approval of the shareholders at the Ordinary General Assembly Meeting held on 30 April 2026 and was approved.

b. Determination of the Independent Audit Firm

The Board of Directors' resolution dated 27 April 2026 regarding the appointment of KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi as the Company's Independent Auditor for 2026. to audit the Company's financial reports for the accounting period from 1 January 2026 to 31 December 2026 in accordance with the principles set out under the Turkish Commercial Code No. 6102. the Capital Markets Law No. 6362 and the relevant legislation. and to carry out other activities within the scope of the relevant provisions of these laws. was approved at the Company's Ordinary General Assembly Meeting for 2025 held on 30 April 2026. It was registered on 13 May 2026 and published in the Turkish Trade Registry Gazette dated 13 May 2026. No. 11582 [23].

Taking into consideration the assessments made by the Audit Committee regarding the selection of the sustainability assurance auditor. the Board of Directors' resolution dated 27 April 2026 regarding the appointment of KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi. registered with the İstanbul Trade Registry Office under trade registry number 480474-42805. to conduct the mandatory sustainability assurance audit of the sustainability reports to be prepared in accordance with the Turkish Sustainability Reporting Standards for the accounting period from 1 January 2026 to 31 December 2026. within the scope of the Assurance Engagement Standards issued by the Public Oversight. Accounting and Auditing Standards Authority. was submitted to the approval of the shareholders at the Company's Ordinary General Assembly Meeting for 2025 held on 30 April 2026 and was approved.

Findings and assessments by the governing body regarding whether the Company has suffered a loss of capital or is balance-sheet insolvent:

As at 30 September 2026 it was determined that the Company's issued capital remained intact and that its liabilities did not exceed its assets.

[23] https://kap.org.tr/en/Bildirim/1607413

Measures Under Consideration to Improve the Company's Financial Structure:

As at 30 September 2026. the Company's total equity amounted to TRY 14,962,175,405 (31 December 2025: TRY 16,862,000,006). The net working capital requirement. calculated as trade receivables plus inventories less trade payables. is the primary determinant of the financing needs of the Company and its subsidiaries. This requirement is met through the Group's equity and. where necessary. short-term bank loans. Risk management is therefore of considerable importance in monitoring and controlling the distribution of trade receivables. payment terms and credit quality. Accordingly. customer credit risks are monitored continuously.

Type and Amount of Capital Market Instruments Issued:

As at 30 September 2026. the Company had no capital market instruments outstanding.

Disclosures Regarding the Sale of the Company's Majority Shares

Regarding the Sale of Subsidiary Shares – Polisan Hellas – 22 January 2026[24]

At its meeting held on 22 January 2026. the Company's Board of Directors resolved to sell all of the shares of Polisan Hellas S.A.. in which the Company held 100% of the share capital and whose operations had been discontinued pursuant to the Board of Directors' resolution dated 18 June 2025. Within this scope. all shares held in Polisan Hellas S.A. were first transferred to Polar Teknoloji Yatırım A.Ş. ("Polar Teknoloji"). owned by members of the Bitlis Family. and subsequently. through Polar Teknoloji. to the ultimate buyers. Ilvief S.A. and Sunrise Hellas M.I.K.E. Upon completion of the sale transaction to Polar Teknoloji on 22 January 2026. Polisan Holding A.Ş.'s shareholding and subsidiary relationship in Polisan Hellas S.A. came to an end. The Group has collected all of its receivables related to the share purchase agreement.

Approval of the Competition Board Regarding the Sale of the Company's Majority Shares – 6 April 2026[25]

Within the framework of the Company's material event disclosure dated 27 June 2025. it had been publicly announced that the Company had been notified that members of the Bitlis Family. as shareholders of Polisan Holding Anonim Şirketi (the "Company") (the "Sellers"). had reached an agreement regarding the transfer of shares representing 77.7268% of the Company's share capital to Corex Ports and Terminals Dilovası Liman İşletmeleri A.Ş. (the "Buyer"). a subsidiary of Corex Holding B.V. (the "Transaction"). and that a share transfer agreement had been signed between the Sellers and the Buyer on 27 June 2025 for this purpose (the "Share Transfer Agreement"). It had also been announced to the public that the Transaction would be completed following the completion of the actions specified in the Public Disclosure Platform announcement dated 27 June 2025. the receipt of all required legal approvals. including the application to be made by the Buyer to the Competition Board for approval of the Transaction. and the fulfilment of all conditions precedent.

Within this scope. the Company was notified by the Buyer on 6 April 2026 that the Competition Board had approved the Transaction and that the condition precedent regarding the receipt of legal approvals under the Share Transfer Agreement had thereby been fulfilled.

Sale of Property. Plant and Equipment – 17 April 2026[26]

It had been publicly disclosed that. as one of the conditions precedent under the Share Transfer Agreement executed between members of the Bitlis Family. the controlling shareholders of the Company. and Corex Ports and Terminals Dilovası Liman İşletmeleri A.Ş. ("Corex"). a subsidiary of Corex Holding B.V.. regarding the transfer of shares representing 77.7268% of the Company's share capital. an agreement had been reached for the transfer to the Bitlis Family of the immovable properties located in İstanbul Pendik. İstanbul Kağıthane. Kocaeli–Gebze Çiftlik and Aydın–Karacasu. which are classified under "Non-Operational Real

[24] https://kap.org.tr/en/Bildirim/1545978
[25] https://www.kap.org.tr/en/Bildirim/1585285
[26] https://kap.org.tr/en/Bildirim/1595036

Estate" in the Company's year-end annual reports. at values not lower than those to be determined as a result of a valuation study to be conducted by a CMB-licensed valuation company.

At the meeting of the Board of Directors held on 10 April 2026. with the affirmative votes of all independent members. it was resolved that the fair values of the immovable properties located in İstanbul Pendik and İstanbul Kağıthane. which are recorded in the assets of the Company's subsidiary Poliport Kimya San. ve Tic. A.Ş. ("Poliport"). and the immovable properties located in Kocaeli–Gebze Çiftlik and Aydın–Karacasu. which are recorded in the assets of the Company's subsidiary Polisan Kimya San. A.Ş. ("Polisan Kimya"). were determined in the total amount of TRY 6.002.303.062.00. excluding VAT. pursuant to the valuation reports prepared by TSKB Gayrimenkul Değerleme ve Danışmanlık A.Ş.. a valuation company licensed by the Capital Markets Board. dated 31 December 2025 and numbered 2025A829. dated 3 March 2026 and numbered 2025A831. dated 24 March 2026 and numbered 2025A830. and dated 18 March 2026 and numbered 2025C354. respectively. Accordingly. it was resolved to sell and transfer the said immovable properties to the members of the Bitlis Family in consideration of the endorsement and delivery by the members of the Bitlis Family to the selling subsidiaries of two-year promissory notes issued by Corex in favor of the Bitlis Family in the total amount of USD 136,325,644 including VAT.

As a result of the assessment carried out in relation to the aforementioned sale and transfer transaction within the framework of Article 4/c and Article 6 of the Capital Markets Board's Communiqué on Material Transactions and Exit Right No. II-23.3;

I- The ratio of the carrying value of the assets subject to the transaction to the total assets. according to the Company's latest publicly disclosed financial statements. was 35%;

II- The ratio of the transaction amount to the Company value calculated by taking into account the arithmetic average of the daily adjusted weighted average stock prices formed during the last six-month period was 44%;

III- III. The ratio of the income generated from the assets subject to the material transaction to the total income items affecting the net profit/loss for the period from continuing operations. according to the Company's latest publicly disclosed annual financial statements. was 0.1%.

Accordingly. it was unanimously resolved that the thresholds stipulated under the Communiqué had not been exceeded. that the transaction did not constitute a material transaction. and that no exit right arose for the shareholders.

Pursuant to this resolution. the sale and transfer transactions relating to the said immovable properties were completed on 17 April 2026.

Regarding the Completion of the Sale of the Company's Majority Shares and the Mandatory Tender Offer - 08.07.2026[27]

Within the framework of our Company's material event disclosure dated 27 June 2025. the transfer of the shares representing 77.7268% of the capital of Polisan Holding Anonim Şirketi (the "Company"). held by the members of the Bitlis Family (the "Bitlis Family"). to Corex Ports and Terminals Dilovası Liman İşletmeleri A.Ş. ("CoreX"). a subsidiary of Corex Holding B.V.. was completed on 8 July 2026.

The statement communicated to our Company by CoreX is set out below:

"The closing procedures relating to the transfer of a total of 589,557,785,567 shares with a nominal value of TRY 589,557,785,567. owned by the Bitlis Family. at a price of USD 0.54 per share (TRY 25.27). have been fulfilled and the share transfer was completed on 08.07.2026 (today).
Accordingly. pursuant to the Capital Markets Board's Communiqué on Takeover Bids No. II-26.1 ("Communiqué"). CoreX is required to make a mandatory takeover bid to the relevant shareholders. CoreX will submit the required application to the Capital Markets Board within the period prescribed under the applicable legislation.

[27] https://kap.org.tr/en/Bildirim/1630270

Pursuant to Article 15 of the Communiqué. the tender offer price is calculated as TRY 25.27 upon comparison of the following:

a) TRY 10.88. being the arithmetic average of the daily adjusted weighted average prices on Borsa İstanbul for shares with a nominal value of TRY 1 during the 6-month period preceding the public disclosure of the execution of the Share Transfer Agreement on 27.06.2025 (calculated based on the average of the prices between 27.12.2024 (inclusive) and 26.06.2025 (inclusive). rounded to two decimal places); and

b) the price paid by CoreX under the Share Transfer Agreement. for each share with a nominal value of TRY 1. being USD 0.54 (TRY equivalent to 25.27).

Furthermore:

(i) As of 08.07.2026. being the date on which the shares were transferred. the equivalent of USD 0.54 was calculated as TRY 25.27 based on the Central Bank of the Republic of Türkiye's USD buying exchange rate of TRY 46.7694 per USD applicable on such date.

(ii) As the tender offer has not yet commenced. the USD buying exchange rate to be announced by the Central Bank of the Republic of Türkiye for the business day preceding the commencement of the tender offer has not yet been determined.

Accordingly. as of this date the Tender Offer Price has been determined at TRY 25.27 per Company share with a nominal value of TRY 1.

Pursuant to the terms of the Share Transfer Agreement. the share transfer price may be subject to adjustment upon the occurrence of certain conditions. Any changes to the Tender Offer Price resulting from such adjustment. as well as the principles governing any additional payment that may become payable by CoreX to the Bitlis Family as a result of such adjustment to the relevant shareholders. will be separately announced in accordance with the applicable legislation.

The Tender Offer Price will be determined based on the TRY equivalent calculated using the USD buying exchange rate to be announced by the Central Bank of the Republic of Türkiye on the business day preceding the commencement of the tender offer. whereby if such TRY equivalent exceeds TRY 25.27. the higher amount will apply; if it is lower. the floor price of TRY 25.27 will apply. An announcement in this respect will be made on the Public Disclosure Platform on the business day preceding the commencement of the tender offer.

Following receipt of the Capital Markets Board's approval. the Tender Offer Price and the implementation timetable for the mandatory tender offer will be disclosed on the Public Disclosure Platform."

Application to the CMB for a Mandatory Tender Offer - 16.07.2026[28]

Within the framework of our Company's material event disclosure dated 8 July 2026. the statement submitted to our Company on 16 July 2026 by our controlling shareholder. CoreX Ports and Terminals Dilovası Liman İşletmeleri A.Ş. ("CoreX"). for publication on the Public Disclosure Platform. is set out below:

"Within the scope of the share transfer completed on 8 July 2026. pursuant to the provisions of the Capital Markets Board's ("CMB") Communiqué on Takeover Bids No. II-26.1 ("Communiqué"). in connection with CoreX's obligation to make a mandatory takeover bid to the other shareholders. the required application for the approval of the "Information Form Regarding the Mandatory Takeover Bid for the Acquisition of Polisan Holding A.Ş. Shares by CoreX" was submitted to the Capital Markets Board on 16 July 2026 (today). and the CMB-approved information form shall be disclosed to the public in a complete and timely manner within the period prescribed by the applicable legislation."

[28] https://kap.org.tr/en/Bildirim/1634258

Financial Position

Summaries of the consolidated statement of profit or loss and the consolidated statement of financial position for the periods from 1 January to 30 September 2026 and 2025 are presented below[29]:

CONSOLIDATED INCOME STATEMENT SUMMARY (TL Million)	30.09.2026	30.09.2025
Sales	4,924	6,049
Gross Profit	**519**	**1,334**
Operating Expenses	-853	-939
EBITDA	**584**	**995**
Other operating income/expense. net	549	-9
Loss from investments acc. using the equity method	0	-444
Operating Profit	**216**	**-58**
Income/Expense from investment activities. net	-1,365	23
Financial income/Expense. net	-635	-403
Monetary Loss	0	117
Profit/Loss Before Tax	**-1,785**	**-321**
Tax Expense/Income	-95	-119
Profit/Loss From Continuıng Operations	**-1,879**	**-441**
Period Profit/Loss From Discontinued Operations	**0**	**-289**
Profit/Loss	**-1,879**	**-730**

Gross Margin	10.54%	22.06%
EBITDA Margin	11.86%	16.45%

CONSOLIDATED BALANCE SHEET SUMMARY (TL Million)	30.09.2026	31.12.2025
Current Assets	2,378	3,387
Fixed Assets	18,137	19,070
Total Assets	**20,515**	**22,457**
Short Term Liabilities	4,498	3,651
Long Term Liabilities	1,055	1,945
Shareholders' Equity	14,962	16,862
Total Liabilities & Equity	**20,515**	**22,457**

Net Financial Debt[30]	30.09.2026	31.12.2025
Short Term Financial Debt	253	1,990
Long Term Financial Debt	0	433
Cash and cash equivalents (-)	400	351

Events After the Reporting Period

Events after the reporting period are disclosed in Note 27 to our condensed consolidated financial report for the period from 1 January to 30 September 2026.

[29] *Unless otherwise stated, the amounts presented in the tables and disclosures are expressed in millions of Turkish Lira ("TRY") in terms of the purchasing power of the Turkish Lira as of 30 September 2026.*

[30] *IFRS 16 is excluded from the short-term and long-term financial debt amounts*

Investor Relations Department

The shares of Polisan Holding Anonim Şirketi are traded on Borsa İstanbul A.Ş. (BIST) under the ticker symbol "POLHO". The Company has no privileged shares or privileged voting rights. Information regarding the shares is available on the Company's corporate website.

Within the framework of the applicable legislation and Polisan Holding's Disclosure Policy. the Investor Relations Department ensures that shareholders have accurate. timely and complete access to information and carries out activities related to public disclosure and corporate governance.

The contact details of the Investor Relations Department are provided below.

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Disclosures regarding developments that materially affected the Company's operations during the reporting period are provided above. For further information. please refer to the 2025 Annual Report. available via the link below:
https://www.polisanholding.com/pdf/PolisanHolding_AnnualReport_2025_bf77d.pdf

The audited consolidated financial statements as at 31 December 2025 are available via the link below:
https://www.polisanholding.com/pdf/PolisanHolding_FinancialStatements_20250101_20251231_76995.pdf

This report has been translated into English for informational purposes. In case of a discrepancy between the Turkish and the English versions of this disclosure report. the Turkish version shall prevail.