

AKSA AKRİLİK KİMYA SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 1. 3 Monthly Notification

General Information About Financial Statements

31.03.2026 Financial Statements



MERKEZİ KAYIT
İSTANBUL

Türkiye Sermaye Piyasası - Merkezi
Saklama ve Vadi Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		9.723.058	5.455.438
Financial Investments		157.541	309.810
Trade Receivables		6.551.978	6.534.489
Trade Receivables Due From Related Parties	20	3.142.547	2.919.737
Trade Receivables Due From Unrelated Parties	5	3.409.431	3.614.752
Other Receivables		40.614	32.098
Other Receivables Due From Unrelated Parties		40.614	32.098
Derivative Financial Assets	12	29.803	22.735
Inventories	6	7.102.973	8.407.929
Prepayments		719.273	280.574
Current Tax Assets	18	51.542	93.098
Other current assets		1.487.793	1.644.663
SUB-TOTAL		25.864.575	22.780.834
Total current assets		25.864.575	22.780.834
NON-CURRENT ASSETS			
Financial Investments		49.044	50.087
Investment property	7	875.270	880.301
Property, plant and equipment	8	40.546.389	42.065.995
Right of Use Assets	9	281.599	279.933
Intangible assets and goodwill		8.474.722	8.805.204
Goodwill		2.625.199	2.625.199
Other intangible assets	10	5.849.523	6.180.005
Prepayments		473.696	487.348
Total non-current assets		50.700.720	52.568.868
Total assets		76.565.295	75.349.702
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		16.604.576	17.356.882
Current Borrowings From Related Parties	4, 20	3.447.429	3.241.307
Current Borrowings From Unrelated Parties	4	13.157.147	14.115.575
Current Portion of Non-current Borrowings		2.815.159	2.969.656
Current Portion of Non-current Borrowings from Unrelated Parties		2.815.159	2.969.656
Bank Loans	4	2.808.368	2.952.265
Lease Liabilities	4	6.791	17.391
Trade Payables		6.691.478	5.534.835
Trade Payables to Related Parties	20	647.480	500.267
Trade Payables to Unrelated Parties		6.043.998	5.034.568
Employee Benefit Obligations		194.662	94.646
Other Payables		2.347.463	102.525
Other Payables to Related Parties	20	2.253.300	0
Other Payables to Unrelated Parties		94.163	102.525
Deferred Income Other Than Contract Liabilities		276.383	521.005
Current tax liabilities, current	18	10.695	17.978
Current provisions		128.741	276.417
Current provisions for employee benefits		128.621	276.285
Other current provisions	11	120	132
SUB-TOTAL		29.069.157	26.873.944
Total current liabilities		29.069.157	26.873.944
NON-CURRENT LIABILITIES			
Long Term Borrowings		9.551.356	8.486.160
Long Term Borrowings From Unrelated Parties		9.551.356	8.486.160
Bank Loans	4	9.401.654	8.332.342
Lease Liabilities	4	149.702	153.818
Non-current provisions		348.926	374.077
Non-current provisions for employee benefits		348.926	374.077
Deferred Tax Liabilities	18	2.853.246	2.395.163
Other non-current liabilities		145.611	204.599

Total non-current liabilities		12.899.139	11.459.999
Total liabilities		41.968.296	38.333.943
EQUITY			
Equity attributable to owners of parent		33.650.224	36.010.423
Issued capital	13	3.885.000	3.885.000
Inflation Adjustments on Capital		8.875.689	8.875.689
Effects of Business Combinations Under Common Control		70.929	70.929
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-163.683	-187.112
Gains (Losses) on Revaluation and Remeasurement		-163.683	-187.112
Gains (Losses) on Remeasurements of Defined Benefit Plans		-166.774	-190.513
Other Revaluation Increases (Decreases)		3.091	3.401
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-746.396	60.283
Exchange Differences on Translation		-746.396	60.283
Restricted Reserves Appropriated From Profits		5.186.833	4.931.394
Prior Years' Profits or Losses		15.865.501	13.954.485
Current Period Net Profit Or Loss		676.351	4.419.755
Non-controlling interests		946.775	1.005.336
Total equity		34.596.999	37.015.759
Total Liabilities and Equity		76.565.295	75.349.702

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		10.685.457	9.009.688
Cost of sales	14	-9.093.868	-7.807.761
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.591.589	1.201.927
GROSS PROFIT (LOSS)		1.591.589	1.201.927
General Administrative Expenses	14	-453.203	-342.565
Marketing Expenses	14	-444.600	-331.675
Research and development expense	14	-75.175	-33.717
Other Income from Operating Activities	15	423.079	577.941
Other Expenses from Operating Activities	15	-310.585	-447.806
PROFIT (LOSS) FROM OPERATING ACTIVITIES		731.105	624.105
Investment Activity Income		21.191	16.319
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	-22.172
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		752.296	618.252
Finance income	16	534.761	502.228
Finance costs	16	-1.260.694	-915.488
Gains (losses) on net monetary position	17	1.142.104	338.297
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.168.467	543.289
Tax (Expense) Income, Continuing Operations		-550.677	-199.697
Current Period Tax (Expense) Income	18	-80.202	-44.223
Deferred Tax (Expense) Income	18	-470.475	-155.474
PROFIT (LOSS) FROM CONTINUING OPERATIONS		617.790	343.592
PROFIT (LOSS)		617.790	343.592
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-58.561	53.220
Owners of Parent		676.351	290.372
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Ana ortaklığa ait pay başına kazanç (Kır)</i>	19	0,16000000	0,07000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		23.429	16.891
Gains (Losses) on Remeasurements of Defined Benefit Plans		31.236	19.646
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	2.184
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	2.184
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-310	-224
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-7.497	-4.715
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-806.679	7.453
Exchange Differences on Translation of Foreign Operations		-806.679	53.216
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	-60.215
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	14.452
OTHER COMPREHENSIVE INCOME (LOSS)		-783.250	24.344
TOTAL COMPREHENSIVE INCOME (LOSS)		-165.460	367.936
Total Comprehensive Income Attributable to			

Non-controlling Interests		-58.561	53.220
Owners of Parent		-106.899	314.716

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		3.710.870	1.980.052
Profit (Loss)		617.790	343.592
Adjustments to Reconcile Profit (Loss)		612.352	566.250
Adjustments for depreciation and amortisation expense	14	1.258.553	751.530
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-41.415	-12.541
Adjustments for provisions		66.929	21.117
Adjustments for Interest (Income) Expenses		408.218	74.567
Adjustments for Income Arised from Government Grants		-9.024	0
Adjustments for unrealised foreign exchange losses (gains)		342.974	-71.462
Adjustments for fair value losses (gains)		-7.068	90.665
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	22.172
Adjustments for undistributed profits of associates		0	22.172
Adjustments for Tax (Income) Expenses	18	550.677	199.697
Adjustments for losses (gains) on disposal of non-current assets		95	143
Adjustments Related to Gain and Losses on Net Monetary Position		-1.957.587	-509.638
Changes in Working Capital		2.136.362	1.138.811
Adjustments for decrease (increase) in trade accounts receivable		885.993	1.672.854
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.516	0
Adjustments for decrease (increase) in inventories		1.430.572	799.663
Adjustments for increase (decrease) in trade accounts payable		372.733	-1.001.589
Adjustments for increase (decrease) in other operating payables		-8.362	10.799
Other Adjustments for Other Increase (Decrease) in Working Capital		-536.058	-342.916
Cash Flows from (used in) Operations		3.366.504	2.048.653
Interest paid		-24.247	-42.684
Interest received		110.147	60.559
Payments Related with Provisions for Employee Benefits		-204.031	-86.476
Income taxes refund (paid)		462.497	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-872.060	-2.293.954
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	-1.071.100
Proceeds from sales of property, plant, equipment and intangible assets		44	29
Purchase of Property, Plant, Equipment and Intangible Assets		-497.447	-1.019.072
Cash advances and loans made to other parties		-495.126	-182.334
Other inflows (outflows) of cash		120.469	-21.477
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.766.454	391.847
Proceeds from Issuing Shares or Other Equity Instruments		0	180.598
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	92.767
Proceeds from borrowings	4	3.786.204	1.053.514
Repayments of borrowings		-1.864.222	-1.063.218
Payments of Lease Liabilities		-18.435	-12.050
Interest paid		-493.984	-198.485
Interest Received		356.891	338.721
INFLATION EFFECT		-612.251	-399.948
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.993.013	-322.003
Effect of exchange rate changes on cash and cash equivalents		270.415	88.455
Net increase (decrease) in cash and cash equivalents		4.263.428	-233.548
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		5.453.728	4.547.104
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		9.717.156	4.313.556

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity																		
	Equity attributable to owners of parent [member]																Non-controlling interests [member]		
	Issued Capital	Inflation Adjustments on Capital	Effects of Combinations of Entities or Businesses Under Common Control	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss				Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss				Restricted Reserves Appropriated From Profits [member]	Retained Earnings						
				Gains/Losses on Revaluation and Remeasurement [member]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss								
Gains (Losses) on Remeasurements of Defined Benefit Plans				Other Revaluation Increases (Decreases)	Cash Flow Hedges														
Statement of changes in equity [abstract]																			
Statement of changes in equity [line items]																			
Equity at beginning of period	3.885.000	8.875.689	0	-163.309	2.454	-	64.514	-96.341	2.008.128	-1.442.111	-	566.017	4.576.520	14.947.462	1.637.158	16.584.620	34.391.505	0	34.391.505
Adjustments Related to Accounting Policy Changes																			
Adjustments Related to Required Changes in Accounting Policies																			
Adjustments Related to Voluntary Changes in Accounting Policies																			
Adjustments Related to Errors																			
Other Restatements																			
Restated Balances																			
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	1.637.158	-1.637.158	0	0	0	0
Total Comprehensive Income (Loss)	0	0	0	14.931	-24	14.707	2.184	16.891	53.216	-45.763	-45.763	7.453	0	0	290.372	290.372	314.716	53.220	367.936
Profit (loss)																			
Other Comprehensive Income (Loss)																			
Issue of equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	180.598
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	0	0	70.929	0	0	0	0	0	0	0	0	0	0	0	0	0	70.929	928.963	999.892
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																			
Transactions with noncontrolling shareholders																			
Increase through Other Contributions by Owners																			
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																			
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																			
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																			
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																			
Increase (decrease) through other changes, equity																			
Equity at end of period	3.885.000	8.875.689	70.929	-148.378	2.230	-	66.698	-79.450	2.061.344	-1.487.874	-	573.470	4.576.520	16.584.620	290.372	16.874.992	34.777.150	1.162.781	35.939.931
Statement of changes in equity [abstract]																			
Statement of changes in equity [line items]																			
Equity at beginning of period	3.885.000	8.875.689	70.929	-190.513	3.401	-	0	187.112	60.283	0	0	60.283	4.931.394	13.954.485	4.419.755	18.374.240	36.010.423	1.005.336	37.015.759
Adjustments Related to Accounting Policy Changes																			
Adjustments Related to Required Changes in Accounting Policies																			
Adjustments Related to Voluntary Changes in Accounting Policies																			
Adjustments Related to Errors																			
Other Restatements																			
Restated Balances																			
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	255.439	4.164.316	-4.419.755	-255.439	0	0	0
Total Comprehensive Income (Loss)	0	0	0	23.739	-310	23.429	0	23.429	-806.679	0	0	806.679	0	0	676.351	676.351	-106.899	-58.561	-165.460
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																			

Previous Period
01.01.2025 - 31.03.2025

