



KAMUYU AYDINLATMA PLATFORMU

ARSAN TEKSTİL TİCARET VE SANAYİ A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	2.117.742.721	2.223.144.883
Financial Investments	3	75.531	162.582.069
Financial Assets at Fair Value Through Profit or Loss	3	75.531	162.582.069
Other Financial Assets Measured at Fair Value Through Profit or Loss	3	75.531	162.582.069
Trade Receivables	7	15.254.524	3.219.621
Trade Receivables Due From Related Parties	6	10.846.578	11.324
Trade Receivables Due From Unrelated Parties	7	4.407.946	3.208.297
Other Receivables	9	238.676.197	30.392.250
Other Receivables Due From Related Parties	6	216.445.472	9.800.041
Other Receivables Due From Unrelated Parties	9	22.230.725	20.592.209
Inventories	10	66.910.892	70.743.045
Prepayments	12	5.083.308	6.796.554
Prepayments to Unrelated Parties	12	5.083.308	6.796.554
Current Tax Assets	40	11.630.632	2.903.152
Other current assets	29	37.728.771	36.984.016
Other Current Assets Due From Unrelated Parties	29	37.728.771	36.984.016
SUB-TOTAL		2.493.102.576	2.536.765.590
Total current assets		2.493.102.576	2.536.765.590
NON-CURRENT ASSETS			
Financial Investments		392.002.053	391.668.050
Other Financial Investments		392.002.053	391.668.050
Other Receivables	9	974.950	41.468.968
Other Receivables Due From Related Parties			41.245.325
Other Receivables Due From Unrelated Parties	9	974.950	223.643
Investments accounted for using equity method		1.632.166.280	1.394.290.473
Investment property		2.354.792.891	2.338.311.569
Property, plant and equipment	14	1.946.438.477	1.948.164.844
Land and Premises		1.488.060.790	1.488.060.790
Buildings		93.252.144	3.323.020
Machinery And Equipments		185.671.581	227.008.027
Vehicles		72.625.774	75.046.489
Fixtures and fittings		12.662.784	23.384.782
Leasehold Improvements			74.960.916
Construction in Progress		94.165.404	56.380.820
Intangible assets and goodwill	17	443.153	8.933.624
Other Rights		334.344	3.449.444
Capitalized Development Costs			5.367.164
Other intangible assets		108.809	117.016
Prepayments	12	49.806	
Deferred Tax Asset	40	27.406.784	
Total non-current assets		6.354.274.394	6.122.837.528
Total assets		8.847.376.970	8.659.603.118
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	24	16.201.839	53.437.099
Current Borrowings From Unrelated Parties	24	16.201.839	53.437.099
Bank Loans	24	16.201.839	52.636.188
Lease Liabilities			800.911
Trade Payables	7	3.803.133	5.372.601
Trade Payables to Related Parties	6	890.224	534.376
Trade Payables to Unrelated Parties	7	2.912.909	4.838.225
Employee Benefit Obligations	27	41.195.262	36.394.422
Other Payables	9	24.994.527	1.326.328
Other Payables to Related Parties	6	69.280	357.144
Other Payables to Unrelated Parties	9	24.925.247	969.184
Deferred Income Other Than Contract Liabilities		13.953.704	7.507.970

Deferred Income Other Than Contract Liabilities from Unrelated Parties	45	13.953.704	7.507.970
Current provisions		7.028.747	6.980.864
Current provisions for employee benefits	27	3.217.534	2.786.137
Other current provisions	25	3.811.213	4.194.727
Other Current Liabilities		394.723	40.379.057
Other Current Liabilities to Unrelated Parties	29	394.723	40.379.057
SUB-TOTAL		107.571.935	151.398.341
Total current liabilities		107.571.935	151.398.341
NON-CURRENT LIABILITIES			
Long Term Borrowings		26.510.403	1.100.628
Long Term Borrowings From Unrelated Parties	24	26.510.403	1.100.628
Bank Loans	24	26.510.403	1.100.628
Non-current provisions	27	11.578.919	7.193.699
Non-current provisions for employee benefits	27	11.578.919	7.193.699
Deferred Tax Liabilities	40	653.558.567	552.947.872
Total non-current liabilities		691.647.889	561.242.199
Total liabilities		799.219.824	712.640.540
EQUITY			
Equity attributable to owners of parent		7.540.416.884	7.443.349.293
Issued capital	30	204.449.465	204.449.465
Inflation Adjustments on Capital		1.621.225.661	1.621.225.660
Treasury Shares (-)		-112.138.563	-112.138.563
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	523.199.591	611.989.030
Gains (Losses) on Revaluation and Remeasurement	30	523.199.591	611.989.030
Increases (Decreases) on Revaluation of Property, Plant and Equipment		497.893.612	571.345.157
Gains (Losses) on Remeasurements of Defined Benefit Plans		25.305.979	40.643.873
Restricted Reserves Appropriated From Profits	30	110.282.404	110.282.388
Legal Reserves		110.282.404	110.282.388
Prior Years' Profits or Losses	30	5.006.466.069	4.225.468.998
Current Period Net Profit Or Loss	30	186.932.257	782.072.315
Non-controlling interests		507.740.262	503.613.285
Total equity		8.048.157.146	7.946.962.578
Total Liabilities and Equity		8.847.376.970	8.659.603.118

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	31	18.195.616	23.787.654
Cost of sales	31	-21.616.943	-55.747.645
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-3.421.327	-31.959.991
GROSS PROFIT (LOSS)		-3.421.327	-31.959.991
General Administrative Expenses	33	-35.229.394	-44.869.083
Marketing Expenses	33	-4.280.731	-5.233.201
Other Income from Operating Activities	34	216.589.289	74.678.734
Other Expenses from Operating Activities	34	-13.051.458	-5.109.651
PROFIT (LOSS) FROM OPERATING ACTIVITIES		160.606.379	-12.493.192
Investment Activity Income	35	351.678	134.117.270
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	365.352.721	111.947.899
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		526.310.778	233.571.977
Finance income			99.446.009
Finance costs	37	-2.363.608	-4.343.058
Gains (losses) on net monetary position	45	-322.386.388	-326.121.550
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		201.560.782	2.553.378
Tax (Expense) Income, Continuing Operations		1.100.236	125.353.260
Deferred Tax (Expense) Income	40	1.100.236	125.353.260
PROFIT (LOSS) FROM CONTINUING OPERATIONS		202.661.018	127.906.638
PROFIT (LOSS)		202.661.018	127.906.638
Profit (loss), attributable to [abstract]			
Non-controlling Interests		15.728.761	5.157.726
Owners of Parent		186.932.257	122.748.912
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		-1.622.452	-12.334.042
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.143.234	-16.445.392
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		520.782	4.111.350
Deferred Tax (Expense) Income		520.782	4.111.350
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		-1.622.452	-12.334.042
TOTAL COMPREHENSIVE INCOME (LOSS)		201.038.566	115.572.596
Total Comprehensive Income Attributable to			
Non-controlling Interests		15.060.236	5.223.978
Owners of Parent		185.978.330	110.348.618

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		202.661.023	782.072.315
Profit (Loss) from Continuing Operations		202.661.023	782.072.315
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14,17	31.299.169	50.246.667
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-7.040.854
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7		-7.040.854
Adjustments for provisions		4.155.866	52.846.800
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	4.155.866	1.060.754
Adjustments for (Reversal of) Other Provisions	27		51.786.046
Adjustments for Interest (Income) Expenses		-1.773.604	-286.329.120
Adjustments for Interest Income	34	-1.773.604	-286.329.120
Adjustments for fair value losses (gains)			-84.799.758
Adjustments for Fair Value Losses (Gains) of Investment Property	13		-16.889.253
Adjustments for Fair Value Losses (Gains) of Financial Assets	3		-67.910.505
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-365.352.722	-888.955.795
Adjustments for undistributed profits of associates	4	-365.352.722	-888.955.795
Adjustments for Tax (Income) Expenses	38	-1.100.237	-145.810.988
Other adjustments for non-cash items	25,29	-32.619.917	
Adjustments for losses (gains) on disposal of non-current assets		-346.539	-78.178.066
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-346.539	-78.178.066
Adjustments Related to Gain and Losses on Net Monetary Position	45	-31.007.093	452.995.667
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7	-12.034.904	74.619.986
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-10.835.254	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.199.650	74.619.986
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-167.789.929	-19.397.718
Decrease (Increase) in Other Related Party Receivables Related with Operations	9	-165.112.241	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-2.677.688	-19.397.718
Adjustments for Decrease (Increase) in Contract Assets			-12.179.010
Decrease (Increase) In Other Contract Assets			-12.179.010
Adjustments for decrease (increase) in inventories	10	3.832.153	-68.969.962
Adjustments for increase (decrease) in trade accounts payable	7	-1.569.469	-29.601.514
Increase (Decrease) in Trade Accounts Payables to Related Parties		355.847	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.925.316	-29.601.514
Increase (Decrease) in Employee Benefit Liabilities	27		10.712.468
Adjustments for Increase (Decrease) in Contract Liabilities			32.793.733
Increase (Decrease) In Other Contract Liabilities			32.793.733
Adjustments for increase (decrease) in other operating payables	9	28.469.038	112.546
Increase (Decrease) in Other Operating Payables to Related Parties		69.280	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		28.399.758	112.546
Cash Flows from (used in) Operations			
Dividends received	4		767.584.081
Interest received	34		286.329.120

Payments Related with Provisions for Employee Benefits	27		-2.724.823
Income taxes refund (paid)	40	-8.727.480	6.947.073
Other inflows (outflows) of cash			-59.218.765
Inflation Effect On Operating Activities	45	322.386.387	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		132.740.233	598.527.890
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses			-60.804.018
Proceeds from sales of property, plant, equipment and intangible assets	14	346.538	81.915.181
Proceeds from sales of property, plant and equipment		346.538	81.915.181
Purchase of Property, Plant, Equipment and Intangible Assets	14	-38.426.671	-22.681.488
Purchase of property, plant and equipment		-38.426.671	-22.681.488
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	3	162.506.538	600.098.215
Inflation Effect On Investing Activities	45	8.313.828	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-5.366.885	-183.312.240
Repayments of borrowings	24	-5.366.885	-157.882.213
Loan Repayments		-4.565.973	-135.102.634
Cash Outflows from Other Financial Liabilities		-800.912	-22.779.579
Decrease in Other Payables to Related Parties			-6.234.015
Interest paid			-19.196.012
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		97.855.090	1.249.269.733
Net increase (decrease) in cash and cash equivalents		97.855.090	1.249.269.733
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.223.144.884	1.406.068.980
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	45	-203.257.253	-432.193.829
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	2.117.742.721	2.223.144.884

