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KAMUYU AYDINLATMA PLATFORMU

SÖNMEZ FİLAMENT SENTETİK İPLİK VE ELYAF SANAYİ A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	REHBER BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

SÖNMEZ FİLAMENT SENTETİK İPLİK VE ELYAF SANAYİİ A.Ş.' NİN

1 OCAK – 30 HAZİRAN 2025 ARA HESAP DÖNEMİNE

AİT SINIRLI BAĞIMSIZ DENETİM RAPORU

Sönmez Filament Sentetik İplik ve Elyaf Sanayii A.Ş. Yönetim Kurulu'na

Giriş

Sönmez Filament Sentetik İplik ve Elyaf Sanayii A.Ş.'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi 'ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin Sönmez Filament Sentetik İplik ve Elyaf Sanayii A.Ş.'nin 30 Haziran 2025 tarihi itibarıyla finansal durumunun, aynı tarihli finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak doğru ve gerçeğe uygun bir görünüm sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Rehber Bağımsız Denetim ve YMM A.Ş.

Adil ÖNER, YMM

Sorumlu Denetçi

11.08.2025,

Ankara, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	76.978.468	60.112.049
Trade Receivables		11.149.532	6.203.423
Trade Receivables Due From Related Parties	5	644.377	573.102
Trade Receivables Due From Unrelated Parties	6	10.505.155	5.630.321
Other Receivables	7	69	69
Other Receivables Due From Unrelated Parties	7	69	69
Prepayments	9	8.696	76.470
Prepayments to Unrelated Parties	9	8.696	76.470
Current Tax Assets		1.755.701	815.902
SUB-TOTAL		**89.892.466**	**67.207.913**
Total current assets		**89.892.466**	**67.207.913**
NON-CURRENT ASSETS			
Other Receivables	7	519	519
Other Receivables Due From Unrelated Parties	7	519	519
Investments accounted for using equity method	3	1.456.829.909	1.484.133.305
Investment property	10	3.103.526.551	3.103.526.551
Property, plant and equipment	11	11.926.891	12.660.147
Machinery And Equipments	11	10.673.027	11.443.001
Fixtures and fittings	11	483.983	434.150
Other property, plant and equipment	11	769.881	782.996
Prepayments	9	5.274	5.274
Prepayments to Unrelated Parties	9	5.274	5.274
Total non-current assets		**4.572.289.144**	**4.600.325.796**
Total assets		**4.662.181.610**	**4.667.533.709**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		2.756.597	2.967.231
Trade Payables to Related Parties	5	207.149	280.110
Trade Payables to Unrelated Parties	6	2.549.448	2.687.121
Employee Benefit Obligations	13	308.792	206.579
Other Payables		3.390.801	3.871.004
Other Payables to Related Parties	5	2.596.635	3.029.595
Other Payables to Unrelated Parties	7	794.166	841.409
Deferred Income Other Than Contract Liabilities	9	17.509.953	17.509.953
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	17.509.953	17.509.953
Current tax liabilities, current		1.739.892	
Current provisions		108.900	155.376
Current provisions for employee benefits	13	108.900	155.376
Other Current Liabilities	15	590.809	793.938
Other Current Liabilities to Unrelated Parties	15	590.809	793.938
SUB-TOTAL		**26.405.744**	**25.504.081**
Total current liabilities		**26.405.744**	**25.504.081**
NON-CURRENT LIABILITIES			
Non-current provisions	13	340.621	218.405
Non-current provisions for employee benefits	13	340.621	218.405
Deferred Tax Liabilities	17	548.128.812	514.646.141
Total non-current liabilities		**548.469.433**	**514.864.546**
Total liabilities		**574.875.177**	**540.368.627**
EQUITY			
Equity attributable to owners of parent	16	4.087.306.433	4.127.165.082
Issued capital		74.000.000	74.000.000
Inflation Adjustments on Capital		405.072.350	405.072.350
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-608.730	-738.330
Gains (Losses) on Revaluation and Remeasurement		-608.730	-738.330
Gains (Losses) on Remeasurements of Defined Benefit Plans		-674.689	-830.687

Other Revaluation Increases (Decreases)		65.959	92.357
Restricted Reserves Appropriated From Profits		95.817.570	95.817.570
Legal Reserves		95.817.570	95.817.570
Prior Years' Profits or Losses		3.553.013.492	3.311.546.185
Current Period Net Profit Or Loss		-39.988.249	241.467.307
Total equity		**4.087.306.433**	**4.127.165.082**
Total Liabilities and Equity		**4.662.181.610**	**4.667.533.709**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	26.564.334	26.493.985	13.684.121	14.241.796
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		26.564.334	26.493.985	13.684.121	14.241.796
GROSS PROFIT (LOSS)		26.564.334	26.493.985	13.684.121	14.241.796
General Administrative Expenses	19	-5.185.054	-5.968.627	-2.608.472	-2.890.658
Other Income from Operating Activities	20	2.778.563	350.223	432.267	59.778
Other Expenses from Operating Activities	20	-1.150.218	-816.007	-887.857	-713.246
PROFIT (LOSS) FROM OPERATING ACTIVITIES		23.007.625	20.059.574	10.620.059	10.697.670
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	27.946.388	1.985.597	19.599.870	817.292
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		50.954.013	22.045.171	30.219.929	11.514.962
Finance income	21	15.686.659	2.832.513	8.612.193	2.406.779
Finance costs	21	-57.481	-54.886	-16.968	-23.876
Gains (losses) on net monetary position	22	2.226.608	9.613.918	-86.530.503	3.817.691
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		68.809.799	34.436.716	-47.715.349	17.715.556
Tax (Expense) Income, Continuing Operations		-108.798.048	-28.714.720	-41.250.314	-101.958.840
Current Period Tax (Expense) Income		-1.739.892	6.744.790	-1.739.890	-566.892
Deferred Tax (Expense) Income		-107.058.156	-35.459.510	-39.510.424	-101.391.948
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-39.988.249	5.721.996	-88.965.663	-84.243.284
PROFIT (LOSS)		-39.988.249	5.721.996	-88.965.663	-84.243.284
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-39.988.249	5.721.996	-88.965.663	-84.243.284
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-39.988.249	5.721.996	-88.965.663	-84.243.284
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**129.600**	**142.094**	**203.588**	**188.260**
Gains (Losses) on Remeasurements of Defined Benefit Plans		129.600	142.094	203.588	188.260
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**129.600**	**142.094**	**203.588**	**188.260**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-39.858.649**	**5.864.090**	**-88.762.075**	**-84.055.024**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-39.858.649	5.864.090	-88.762.075	-84.055.024

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-20.355.945**	**17.012.465**
Profit (Loss)		-39.988.249	5.721.996
Profit (Loss) from Continuing Operations		-39.988.249	5.721.996
Adjustments to Reconcile Profit (Loss)		**30.417.723**	**22.061.562**
Adjustments for depreciation and amortisation expense	11,12	848.016	853.244
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-196.562	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-196.562	
Adjustments for provisions		142.702	339.409
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	142.702	339.409
Adjustments for Tax (Income) Expenses		33.768.268	28.714.720
Adjustments Related to Gain and Losses on Net Monetary Position		-4.144.701	-7.845.811
Changes in Working Capital		**-10.759.021**	**-10.723.016**
Adjustments for decrease (increase) in trade accounts receivable		-10.033.163	-10.801.091
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-71.275	-91.310
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-9.961.888	-10.709.781
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.879	10.313.394
Decrease (Increase) in Other Related Party Receivables Related with Operations			10.315.604
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.879	-2.210
Decrease (Increase) in Prepaid Expenses		67.774	1.463.020
Adjustments for increase (decrease) in trade accounts payable		-210.634	304.845
Increase (Decrease) in Trade Accounts Payables to Related Parties		-72.961	166.533
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-137.673	138.312
Increase (Decrease) in Employee Benefit Liabilities		102.213	-36.089
Adjustments for increase (decrease) in other operating payables		-480.203	-11.634.512
Increase (Decrease) in Other Operating Payables to Related Parties		-432.960	-10.935.126
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-47.243	-699.386
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			-551.827
Other Adjustments for Other Increase (Decrease) in Working Capital		-203.129	219.244
Increase (Decrease) in Other Payables Related with Operations		-203.129	219.244
Cash Flows from (used in) Operations		**-20.329.547**	**17.060.542**
Payments Related with Provisions for Employee Benefits	13		-11.823
Other inflows (outflows) of cash		-26.398	-36.254
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**27.831.628**	**5.506.166**
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		27.946.388	1.985.597
Proceeds from sales of property, plant, equipment and intangible assets			3.520.569
Proceeds from sales of property, plant and equipment			3.520.569
Purchase of Property, Plant, Equipment and Intangible Assets		-114.760	
Purchase of property, plant and equipment		-114.760	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**800.093**	**-7.960.604**
Income taxes refund (paid)		800.093	-7.960.604
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.275.776	14.558.027
Effect of exchange rate changes on cash and cash equivalents		8.590.643	522.972
Net increase (decrease) in cash and cash equivalents		16.866.419	15.080.999

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		60.112.049	1.410.761
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		76.978.468	16.491.760

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		74.000.000	405.072.350	-2.381.978			95.817.570	3.109.349.047	203.276.485	3.885.133.475		3.885.133.475
	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								203.276.485	-203.276.485			
	Total Comprehensive Income (Loss)				142.094						142.094		142.094
	Profit (loss)									5.721.996	5.721.996		5.721.996
	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		74.000.000	405.072.350	-2.239.883			95.817.570	3.312.625.532	5.721.996	3.890.997.565		3.890.997.565
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		74.000.000	405.072.350	-738.330			95.817.570	3.311.546.185	241.467.307	4.127.165.082		4.127.165.082
	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								241.467.307	-241.467.307			
	Total Comprehensive Income (Loss)				129.600						129.600		129.600
	Profit (loss)									-39.988.249	-39.988.249		-39.988.249
	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												

Current Period 01.01.2025 - 30.06.2025													
	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		**74.000.000**	**405.072.350**	**-608.730**			**95.817.570**	**3.553.013.492**	**-39.988.249**	**4.087.306.433**		**4.087.306.433**