

KAMUYU AYDINLATMA PLATFORMU

KARSU TEKSTİL SANAYİİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	169.130.092	160.397.
Financial Investments		297.922.855	179.953.
Financial Assets at Fair Value Through Profit or Loss		297.922.855	179.953
Financial Assets Designated at Fair Value Through Profit or Loss	4	297.922.855	179.953.
Trade Receivables		399.299.697	488.055
Trade Receivables Due From Unrelated Parties	7	399.299.697	488.055
Other Receivables		6.656.278	7.361
Other Receivables Due From Related Parties	6	0	7.261
Other Receivables Due From Unrelated Parties	9	6.656.278	7.361 826.209
Inventories	10	551.748.042 63.616.194	52.967
Prepayments Prepayments to Unrelated Parties	12	63.616.194	52.967
Current Tax Assets	40	184.437	538
Other current assets	29	23.990.296	44.047
SUB-TOTAL		1.512.547.891	1.759.530
Total current assets		1.512.547.891	1.759.530
NON-CURRENT ASSETS			
Financial Investments	4	4.771.936	4.771
Other Receivables		25.675	48
Other Receivables Due From Unrelated Parties	9	25.675	48
Investment property	13	12.115.169	12.115
Property, plant and equipment	14	1.748.430.712	1.862.873
Right of Use Assets	14	4.918.804	6.776
Intangible assets and goodwill		520.147	860
Other intangible assets	17	520.147	860
Other Non-current Assets	29	1.411.089	12.354
Total non-current assets		1.772.193.532	1.899.800
Total assets		3.284.741.423	3.659.331
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		680.639.923	1.182.056
Current Borrowings From Unrelated Parties		680.639.923	1.182.056
Bank Loans	24	679.000.000	1.179.665
Lease Liabilities	24	1.639.923	2.391
Current Portion of Non-current Borrowings		166.512.331	114.765
Current Portion of Non-current Borrowings from Unrelated Parties		166.512.331	114.765
Bank Loans	24	161.387.331	101.908
Lease Liabilities	24	5.125.000	12.856
Trade Payables to Polated Parties	6	225.628.253	127.749
Trade Payables to Related Parties Trade Payables to Unrelated Parties	6 7	225.628.253	4.64 ⁴ 123.105
Employee Benefit Obligations	27	20.942.220	24.150
Other Payables	21	977.119	1.036
			1.030
-	6	8.646	
Other Payables to Related Parties	6	8.646 968.473	
Other Payables to Related Parties Other Payables to Unrelated Parties	6 9	968.473	1.025
Other Payables to Related Parties			1.025 40.068
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from	9	968.473 727.273	1.025 40.068 40.068
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	968.473 727.273 727.273	1.025 40.068 40.068 14.487
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions	9 12	968.473 727.273 727.273 18.390.473	1.025 40.068 40.068 14.487
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions	9 12	968.473 727.273 727.273 18.390.473 18.390.473	1.025 40.068 40.068 14.487 14.487 19.291
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions Other Current Liabilities	9 12 25	968.473 727.273 727.273 18.390.473 18.390.473 19.364.654	1.025 40.068 40.068 14.487 14.487 19.291
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions Other Current Liabilities Other Current Liabilities to Unrelated Parties	9 12 25	968.473 727.273 727.273 18.390.473 18.390.473 19.364.654 19.364.654	1.025 40.068 40.068 14.487 14.487 19.291 19.291
Other Payables to Related Parties Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from Unrelated Parties Current provisions Other current provisions Other Current Liabilities Other Current Liabilities to Unrelated Parties SUB-TOTAL	9 12 25	968.473 727.273 727.273 18.390.473 18.390.473 19.364.654 19.364.654 1.133.182.246	1.025 40.068 40.068 14.487 19.291 19.291 1.523.606

Long Term Borrowings From Unrelated Parties		297.085.289	237.943.833
Bank Loans	24	286.835.289	216.606.681
Lease Liabilities	24	10.250.000	21.337.152
Non-current provisions		46.641.442	46.692.323
Non-current provisions for employee benefits	27	46.641.442	46.692.323
Deferred Tax Liabilities	40	116.325.490	228.678.061
Total non-current liabilities		460.052.221	513.314.217
Total liabilities		1.593.234.467	2.036.920.692
EQUITY			
Equity attributable to owners of parent		1.691.506.956	1.622.410.591
Issued capital	30	35.100.498	35.100.498
Inflation Adjustments on Capital	30	1.101.458.244	1.101.458.244
Share Premium (Discount)	30	2.520.949	2.520.949
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-40.041.328	-41.148.550
Gains (Losses) on Revaluation and Remeasurement	30	-40.041.328	-41.148.550
Increases (Decreases) on Revaluation of Property, Plant and Equipment	30	0	C
Other Revaluation Increases (Decreases)	30	-40.041.328	-41.148.550
Restricted Reserves Appropriated From Profits		65.183.285	65.183.285
Legal Reserves	30	65.183.285	65.183.285
Prior Years' Profits or Losses	30	459.296.165	913.077.244
Current Period Net Profit Or Loss	41	67.989.143	-453.781.079
Total equity		1.691.506.956	1.622.410.59
Total Liabilities and Equity		3.284.741.423	3.659.331.283



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	1.412.457.444	1.900.926.122	446.941.907	1.232.636.80
Cost of sales	31	-1.309.480.679	-1.767.536.768	-395.206.050	-1.158.099.22
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		102.976.765	133.389.354	51.735.857	74.537.57
GROSS PROFIT (LOSS)		102.976.765	133.389.354	51.735.857	74.537.57
General Administrative Expenses	28-33	-68.916.168	-70.864.660	-23.758.275	-48.090.16
Marketing Expenses	28-33	-87.250.754	-101.387.781	-27.887.039	-67.959.39
Research and development expense	28-33	-4.077.991	-4.137.585	-1.264.211	-2.781.20
Other Income from Operating Activities	34	352.989.011	340.616.851	98.396.441	234.414.87
Other Expenses from Operating Activities	34	-131.498.275	-149.946.871	-20.381.855	-87.137.92
PROFIT (LOSS) FROM OPERATING ACTIVITIES		164.222.588	147.669.308	76.840.918	102.983.75
Investment Activity Income	35	0	0	0	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		164.222.588	147.669.308	76.840.918	102.983.75
Finance costs	24-37	-199.893.722	-329.726.177	-34.490.475	-193.033.25
Gains (losses) on net monetary position		37.669.885	-15.571.960	25.474.406	-19.807.78
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.998.751	-197.628.829	67.824.849	-109.857.28
Tax (Expense) Income, Continuing Operations		65.990.392	-49.771.453	12.720.173	-4.815.14
Current Period Tax (Expense) Income	40	0	0	0	
Deferred Tax (Expense) Income	40	65.990.392	-49.771.453	12.720.173	-4.815.14
PROFIT (LOSS) FROM CONTINUING OPERATIONS		67.989.143	-247.400.282	80.545.022	-114.672.42
PROFIT (LOSS)		67.989.143	-247.400.282	80.545.022	-114.672.42
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		67.989.143	-247.400.282	80.545.022	-114.672.42
Earnings per share [abstract]		5.1155512.15		333 3332	
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	41	0,01937000	-0,07048000	0,02295000	-0,0326700
Diluted Earnings Per Share		3,0223.333	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.107.222	5.017.663	-3.414.013	5.265.88
Gains (Losses) on Remeasurements of Defined Benefit Plans	38	1.384.028	6.272.078	-4.267.516	6.582.35
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-276.806	-1.254.415	853.503	-1.316.47
Deferred Tax (Expense) Income	38	-276.806	-1.254.415	853.503	-1.316.47
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		1.107.222	5.017.663	-3.414.013	5.265.88
TOTAL COMPREHENSIVE INCOME (LOSS)		69.096.365	-242.382.619	77.131.009	-109.406.54
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		69.096.365	-242.382.619	77.131.009	-109.406.54



Statement of cash flows (Direct Method)

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		517.641.961	178.887.13
Cash Receipts From Operating Activities		1.425.115.125	1.561.358.15
Receipts from sales of goods and rendering of services		1.286.472.049	1.455.151.74
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue		138.643.076	106.206.413
Cash Payments From Operating Activities		-971.494.129	-1.476.681.816
Payments to suppliers for goods and services		-764.812.264	-1.277.658.039
Cash Payments from Interest, Fees, Commissions and other revenues		-35.882.826	-38.749.785
Payments to and on behalf of employees		-170.799.039	-160.273.992
Net Cash Flows From (Used in) Operations		453.620.996	84.676.340
Dividends received		418.016	(
Interest received		63.602.949	94.210.794
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-302.170.336	-315.134.829
Purchase of Property, Plant, Equipment and Intangible Assets		-4.231.877	-104.668.628
Purchase of property, plant and equipment		-4.231.877	-104.668.628
Cash advances and loans made to other parties		-15.604	-9.013
Other Cash Advances and Loans Made to Other Parties		-15.604	-9.013
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		-297.922.855	-210.457.188
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-224.876.744	219.731.98
Proceeds from borrowings		450.000.000	870.556.38
Proceeds from Loans		450.000.000	870.556.38
Repayments of borrowings		-589.111.823	-428.366.03
Loan Repayments		-572.053.773	-398.473.663
Cash Outflows from Other Financial Liabilities		-17.058.050	-29.892.37
Interest paid		-85.764.921	-245.501.390
Income taxes refund (paid)		0	23.043.020
Other inflows (outflows) of cash		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.405.119	83.484.286
Net increase (decrease) in cash and cash equivalents		-9.405.119	83.484.28
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	140.746.597	87.300.696
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	131.341.478	170.784.982



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

IL Unconsolidated

								Equity							
							Equity attribut	ble to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehensive Income That Will	Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss		Retained Earni	ngs	Non-co	ontrolling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss			
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
		30	35.100.498	1.101.458.244	2.520.949		-54.272.671			65.183.285	661.030.834	252.046.410	2.063.067.549	0	2.063.067.549
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in														0
	Accounting Policies Adjustments Related to Voluntary Changes in														0
	Accounting Policies Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										252.046.410	-252.046.410			0
	Total Comprehensive Income (Loss)						5.017.662								5.017.662
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common														0
	Control Advance Dividend Payments														0
us Period	Dividends Paid														0
4 - 30.09.2024	Decrease through Other Distributions to Owners														0
ľ	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of														0
	control, equity Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value														o o
	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														0
	Increase (decrease) through other changes, equity											-247.400.282			-247.400.282
	Equity at end of period	30	35.100.498	1.101.458.244	2.520.949		-49.255.009			65.183.285	913.077.244	-247.400.282	1.820.684.929		1.820.684.929
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
		30	35.100.498	1.101.458.244	2.520.949		-41.148.550			65.183.285	913.077.244	-453.781.079	1.622.410.591		1.622.410.591
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in														0
	Accounting Policies Adjustments Related to Voluntary Changes in														0
	Accounting Policies Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										-453.781.079	453.781.079			0
	Total Comprehensive Income (Loss)						1.107.222								1.107.222
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity Capital Decrease														0
	Capital Decrease Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common														0
	Advance Dividend Payments														0
nt Period	Dividends Paid														0
5 - 30.09.2025	Decrease through Other Distributions to Owners														0

Increase (Decrease) through Treasury Share Transactions											0
Increase (Decrease) through Share-Based Payment Transactions											0
Acquisition or Disposal of a Subsidiary											0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0
Transactions with noncontrolling shareholders											0
Increase through Other Contributions by Owners											0
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											0
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											0
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											0
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											0
Increase (decrease) through other changes, equity									67.989.143		67.989.143
Equity at end of period	30	35.100.498	1.101.458.244	2.520.949	-40.041.328		65.183.285	459.296.165	67.989.143 1.691.506.956	1/	.691.506.956