



## KAMUYU AYDINLATMA PLATFORMU

# KOZA POLYESTER SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 3. 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	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	215.393.337	291.587.706
Trade Receivables	6	3.364.650.599	1.902.121.285
Trade Receivables Due From Related Parties	6	2.382.148.113	1.297.785.902
Trade Receivables Due From Unrelated Parties	6	982.502.486	604.335.383
Other Receivables	7	66.169.448	21.902.235
Other Receivables Due From Unrelated Parties	7	66.169.448	21.902.235
Inventories	9	683.308.214	612.887.779
Prepayments	11	29.804.981	198.202.002
Prepayments to Unrelated Parties	11	29.804.981	198.202.002
Current Tax Assets	13	11.907.053	9.699.088
Other current assets	10	99.970.907	86.687.183
Other Current Assets Due From Unrelated Parties	10	99.970.907	86.687.183
<b>SUB-TOTAL</b>		<b>4.471.204.539</b>	<b>3.123.087.278</b>
<b>Total current assets</b>		<b>4.471.204.539</b>	<b>3.123.087.278</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	7	65.733	53.716
Other Receivables Due From Unrelated Parties	7	65.733	53.716
Property, plant and equipment	15	3.005.781.775	2.632.051.758
Machinery And Equipments	15	2.925.711.607	2.559.728.778
Vehicles	15	45.668.326	42.423.365
Fixtures and fittings	15	34.401.842	29.899.615
Right of Use Assets	15	324.106.115	337.994.192
Intangible assets and goodwill	16	4.493.156	4.091.186
Other Rights		4.353.224	3.964.382
Other intangible assets	16	139.932	126.804
Prepayments	11	237.246.353	183.759.956
Prepayments to Unrelated Parties	11	237.246.353	183.759.956
Deferred Tax Asset	27	479.256.307	438.535.721
<b>Total non-current assets</b>		<b>4.050.949.439</b>	<b>3.596.486.529</b>
<b>Total assets</b>		<b>8.522.153.978</b>	<b>6.719.573.807</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	5	2.004.920.914	724.510.770
Current Borrowings From Unrelated Parties	5	2.004.920.914	724.510.770
Bank Loans	5	2.004.853.230	724.481.464
Other short-term borrowings	5	67.684	29.306
Current Portion of Non-current Borrowings	5	127.544.902	132.119.006
Current Portion of Non-current Borrowings from Related Parties		2.184.336	1.957.099
Lease Liabilities	5	2.184.336	1.957.099
Current Portion of Non-current Borrowings from Unrelated Parties	5	125.360.566	130.161.907
Bank Loans	5	113.183.898	101.196.999
Lease Liabilities	5	12.176.668	28.964.908
Trade Payables	6	687.636.041	843.988.978
Trade Payables to Unrelated Parties	6	687.636.041	843.988.978
Employee Benefit Obligations	8	15.520.452	11.609.247
Other Payables	7	4.031.279	3.583.126
Other Payables to Related Parties		14.275	8.172
Other Payables to Unrelated Parties		4.017.004	3.574.954
Deferred Income Other Than Contract Liabilities	12	39.194.948	65.225.556
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	39.194.948	65.225.556
Current tax liabilities, current	27	16.954.130	5.829.210
Current provisions		6.843.086	4.566.032
Current provisions for employee benefits	19	5.632.785	3.272.315
Other current provisions	17	1.210.301	1.293.717
<b>SUB-TOTAL</b>		<b>2.902.645.752</b>	<b>1.791.431.925</b>

Total current liabilities		2.902.645.752	1.791.431.925
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	467.887.346	414.715.330
Long Term Borrowings From Related Parties	5	363.905.677	365.685.571
Lease Liabilities	5	363.905.677	365.685.571
Long Term Borrowings From Unrelated Parties	5	103.981.669	49.029.759
Bank Loans	5	103.981.669	46.557.735
Lease Liabilities	5	0	2.472.024
Other Payables	7	76.633.850	65.045.811
Other Payables to Unrelated parties	7	76.633.850	65.045.811
Non-current provisions	19	40.958.630	32.235.131
Non-current provisions for employee benefits	19	40.958.630	32.235.131
Deferred Tax Liabilities	27	691.173.696	596.760.827
Total non-current liabilities		1.276.653.522	1.108.757.099
Total liabilities		4.179.299.274	2.900.189.024
EQUITY			
Equity attributable to owners of parent		4.342.854.704	3.819.384.783
Issued capital	20.1	1.296.960.000	1.296.960.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.914.321	-17.222
Gains (Losses) on Revaluation and Remeasurement		1.914.321	-17.222
Gains (Losses) on Remeasurements of Defined Benefit Plans	20.3	1.914.321	-17.222
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.119.526.618	1.688.928.423
Exchange Differences on Translation	20.4	2.119.526.618	1.688.928.423
Restricted Reserves Appropriated From Profits	20.5	108.080.000	108.080.000
Legal Reserves	20.5	108.080.000	108.080.000
Prior Years' Profits or Losses	20.2	725.433.582	330.312.626
Current Period Net Profit Or Loss	28	90.940.183	395.120.956
Total equity		4.342.854.704	3.819.384.783
Total Liabilities and Equity		8.522.153.978	6.719.573.807

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21.1	4.039.250.579	3.815.729.070	1.365.814.034	1.180.672.806
Cost of sales	21.2	-3.350.411.608	-3.190.180.712	-1.092.552.866	-1.034.296.138
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		688.838.971	625.548.358	273.261.168	146.376.668
GROSS PROFIT (LOSS)		688.838.971	625.548.358	273.261.168	146.376.668
General Administrative Expenses	22.1	-55.308.537	-37.154.104	-22.180.233	-12.698.222
Marketing Expenses	22.2	-35.848.997	-26.284.001	-12.833.658	-8.464.918
Other Income from Operating Activities	24.1	63.148.158	31.408.008	2.960.178	2.962.993
Other Expenses from Operating Activities	24.2	-58.221.169	-77.299.595	-2.579.749	-29.173.459
PROFIT (LOSS) FROM OPERATING ACTIVITIES		602.608.426	516.218.666	238.627.706	99.003.062
Investment Activity Income	25.1	5.121.676	37.473.381	1.087.646	1.861.962
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		607.730.102	553.692.047	239.715.352	100.865.024
Finance income	26.1	9.314.167	3.016.966	2.031.920	1.255.055
Finance costs	26.2	-486.059.398	-206.622.069	-262.181.611	-75.744.169
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		130.984.871	350.086.944	-20.434.339	26.375.910
Tax (Expense) Income, Continuing Operations		-40.044.688	-19.150.702	-14.055.500	-3.212.736
Current Period Tax (Expense) Income	27	-16.954.130	-6.869.612	-10.854.347	-377.279
Deferred Tax (Expense) Income	27	-23.090.558	-12.281.090	-3.201.153	-2.835.457
PROFIT (LOSS) FROM CONTINUING OPERATIONS		90.940.183	330.936.242	-34.489.839	23.163.174
PROFIT (LOSS)		90.940.183	330.936.242	-34.489.839	23.163.174
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		90.940.183	330.936.242	-34.489.839	23.163.174
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 - 30.09.2025	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
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		90.940.183	330.936.242	-34.489.839	23.163.174
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>1.931.543</b>	<b>837.924</b>	<b>-240.002</b>	<b>315.815</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	2.575.391	1.117.232	-320.002	421.087
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-643.848	-279.308	80.000	-105.272
Deferred Tax (Expense) Income		-643.848	-279.308	80.000	-105.272
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>430.598.195</b>	<b>201.303.748</b>	<b>179.845.470</b>	<b>129.440.044</b>
Exchange Differences on Translation of Foreing Operations		430.598.195	201.303.748	179.845.470	129.440.044
Gains (losses) on exchange differences on translation of Foreign Operations		430.598.195	201.303.748	179.845.470	129.440.044
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>432.529.738</b>	<b>202.141.672</b>	<b>179.605.468</b>	<b>129.755.859</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>523.469.921</b>	<b>533.077.914</b>	<b>145.115.629</b>	<b>152.919.033</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		523.469.921	533.077.914	145.115.629	152.919.033

## Statement of cash flows (Indirect 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-1.235.399.478</b>	<b>175.764.153</b>
Profit (Loss)		90.940.183	330.936.242
Profit (Loss) from Continuing Operations		90.940.183	330.936.242
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>308.172.062</b>	<b>281.894.537</b>
Adjustments for depreciation and amortisation expense	14-15-16	108.918.046	87.142.774
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	3.793.653
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	0	3.793.653
Adjustments for provisions		16.945.215	16.018.358
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	16.945.215	16.018.358
Adjustments for Interest (Income) Expenses		129.260.366	133.700.555
Adjustments for Interest Income		131.239.186	91.465.514
Deferred Financial Expense from Credit Purchases		58.170.059	72.664.218
Unearned Financial Income from Credit Sales		-60.148.879	-30.429.177
Adjustments for Tax (Income) Expenses	27	53.048.435	41.239.197
<b>Changes in Working Capital</b>		<b>-1.619.318.815</b>	<b>-426.756.412</b>
Adjustments for decrease (increase) in trade accounts receivable		-1.402.380.435	-465.143.337
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.084.362.211	-567.857.108
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-318.018.224	102.713.771
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-44.279.230	1.150.906.893
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	1.155.450.050
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-44.279.230	-4.543.157
Adjustments for decrease (increase) in inventories	9	-70.420.435	-401.008.857
Decrease (Increase) in Prepaid Expenses	11	114.910.624	159.304.291
Adjustments for increase (decrease) in trade accounts payable		-214.522.996	-859.181.052
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-214.522.996	-859.181.052
Increase (Decrease) in Employee Benefit Liabilities	8	3.911.205	2.223.247
Adjustments for increase (decrease) in other operating payables		23.077.696	5.737.222
Increase (Decrease) in Other Operating Payables to Related Parties		6.103	-1.721
Increase (Decrease) in Other Operating Payables to Unrelated Parties		23.071.593	5.738.943
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-26.030.608	6.931.851
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.584.636	-26.526.670
Decrease (Increase) in Other Assets Related with Operations	10	-3.584.636	-26.526.670
<b>Cash Flows from (used in) Operations</b>		<b>-1.220.206.570</b>	<b>186.074.367</b>
Payments Related with Provisions for Employee Benefits		-3.285.855	-820.785
Income taxes refund (paid)	13	-11.907.053	-9.489.429
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-6.422.344</b>	<b>-157.880.125</b>
Proceeds from sales of property, plant, equipment and intangible assets	14	0	-568.173
Proceeds from sales of property, plant and equipment	14	0	-568.173
Purchase of Property, Plant, Equipment and Intangible Assets	15	-6.422.344	-157.311.952
Purchase of property, plant and equipment	15	-6.422.344	-157.181.952
Purchase of intangible assets	15	0	-130.000
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>1.197.768.870</b>	<b>267.924.338</b>
Proceeds from borrowings		2.295.045.809	895.893.556
Proceeds from Loans	5	2.254.079.906	736.499.106
Proceeds from Other Financial Borrowings		40.965.903	159.394.450
Repayments of borrowings		-966.037.753	-536.503.704

Loan Repayments	5	-919.945.549	-500.801.063
Cash Outflows from Other Financial Liabilities	5	-46.092.204	-35.702.641
Interest paid	26.2	-140.553.353	-94.482.480
Interest Received	26.1	9.314.167	3.016.966
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-44.052.952	285.808.366
Effect of exchange rate changes on cash and cash equivalents		-32.141.417	-151.353.858
Net increase (decrease) in cash and cash equivalents		-76.194.369	134.454.508
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	291.587.706	48.786.810
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	215.393.337	183.241.318

[illegible]



Current Period 01.01.2025 - 30.09.2025													
	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		1.296.960.000		1.914.321	2.119.526.618			108.080.000	725.433.582	90.940.183	4.342.854.704	4.342.854.704