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KAMUYU AYDINLATMA PLATFORMU

UŞAK SERAMİK SANAYİ A.Ş.
Financial Report
Unconsolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

UŞAK SERAMİK SANAYİ ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

Uşak Seramik Sanayi Anonim Şirketi ‘nin ("Şirket") 30 Eylül 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler ") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu (" KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 Standartları'na 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, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 09 Ağustos 2025

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Fırm Of Abacus

ALİ OSMAN EFLATUN

Sorumlu Denetçi

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	35.688.950	38.666.178
Trade Receivables	[6]	1.016.712.283	1.895.743.840
Trade Receivables Due From Related Parties		255.125.647	1.091.483.510
Trade Receivables Due From Unrelated Parties		761.586.636	804.260.330
Other Receivables	[8]	1.272.533.625	608.217.754
Other Receivables Due From Related Parties		41.594.761	15.498.758
Other Receivables Due From Unrelated Parties		1.230.938.864	592.718.996
Inventories	[9]	1.508.758.734	1.377.921.766
Prepayments	[10]	387.890.408	400.145.153
Prepayments to Related Parties		16.688.014	0
Prepayments to Unrelated Parties		371.202.394	400.145.153
Other current assets	[12]	33.630.179	2.011.210
Other Current Assets Due From Unrelated Parties		33.630.179	2.011.210
SUB-TOTAL		**4.255.214.179**	**4.322.705.901**
Total current assets		**4.255.214.179**	**4.322.705.901**
NON-CURRENT ASSETS			
Other Receivables	[8]	20.508.836	661.961
Other Receivables Due From Related Parties		0	120.707
Other Receivables Due From Unrelated Parties		20.508.836	541.254
Investment property	[13]	118.694.019	118.694.019
Property, plant and equipment	[14]	5.129.326.938	4.530.303.700
Land and Premises		195.310.000	159.833.498
Land Improvements		165.861.937	168.156.569
Buildings		983.480.000	498.807.502
Machinery And Equipments		3.472.305.960	3.386.998.567
Vehicles		278.297.086	295.160.701
Fixtures and fittings		9.020.752	10.103.755
Construction in Progress		25.051.203	11.243.108
Right of Use Assets	[15]	183.139.878	135.669.691
Total non-current assets		**5.451.669.671**	**4.785.329.371**
Total assets		**9.706.883.850**	**9.108.035.272**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[4]	1.612.950.848	1.366.630.100
Current Borrowings From Unrelated Parties		1.612.950.848	1.366.630.100
Bank Loans		1.147.031.859	1.366.630.100
Issued Debt Instruments		465.918.989	0
Current Portion of Non-current Borrowings	[4]	574.060.001	496.299.251
Current Portion of Non-current Borrowings from Related Parties		534.099.553	435.505.627
Current Portion of other Non-current Borrowings		534.099.553	435.505.627
Current Portion of Non-current Borrowings from Unrelated Parties		39.960.448	60.793.624
Lease Liabilities		39.960.448	60.793.624
Other Financial Liabilities			576.444
Other Miscellaneous Financial Liabilities			576.444
Trade Payables	[6]	1.440.855.418	1.325.482.600
Trade Payables to Related Parties		22.035	27.638
Trade Payables to Unrelated Parties		1.440.833.383	1.325.454.962
Employee Benefit Obligations	[7]	32.624.816	28.006.411
Other Payables	[8]	24.370.791	86.630.645
Other Payables to Unrelated Parties		24.370.791	86.630.645
Deferred Income Other Than Contract Liabilities	[10]	966.498.838	1.112.227.751
Deferred Income Other Than Contract Liabilities From Related Parties		178.996.903	37.942.539
Deferred Income Other Than Contract Liabilities from Unrelated Parties		787.501.935	1.074.285.212
Current provisions	[11]	38.079.444	20.304.176
Current provisions for employee benefits		30.857.146	15.567.515

Other current provisions		7.222.298	4.736.661
Other Current Liabilities	[12]	79.588.687	13.786.760
Other Current Liabilities to Unrelated Parties		79.588.687	13.786.760
SUB-TOTAL		**4.769.028.843**	**4.449.944.138**
Total current liabilities		**4.769.028.843**	**4.449.944.138**
NON-CURRENT LIABILITIES			
Long Term Borrowings	[4]	91.598.931	142.920.883
Long Term Borrowings From Unrelated Parties		91.598.931	142.920.883
Bank Loans		43.905.194	130.221.742
Lease Liabilities		47.693.737	12.699.141
Trade Payables	[6]	213.522.678	206.851.436
Trade Payables To Unrelated Parties		213.522.678	206.851.436
Deferred Income Other Than Contract Liabilities	[10]	34.017.304	120.706
Deferred Income Other Than Contract Liabilities From Related Parties		14.026.416	120.706
Deferred Income Other Than Contract Liabilities from Unrelated Parties		19.990.888	0
Non-current provisions	[11]	39.862.600	33.390.287
Non-current provisions for employee benefits		39.862.600	33.390.287
Deferred Tax Liabilities	[31]	87.544.951	4.205.236
Total non-current liabilities		**466.546.464**	**387.488.548**
Total liabilities		**5.235.575.307**	**4.837.432.686**
EQUITY			
Equity attributable to owners of parent		4.471.308.543	4.270.602.586
Issued capital	[18]	1.225.000.000	1.225.000.000
Inflation Adjustments on Capital	[18]	630.967.015	630.967.015
Share Premium (Discount)	[19]	8.675.521	8.675.521
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[20]	360.061.578	-42.049.110
Gains (Losses) on Revaluation and Remeasurement		360.061.578	-42.049.110
Increases (Decreases) on Revaluation of Property, Plant and Equipment		393.426.539	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-33.364.961	-42.049.110
Restricted Reserves Appropriated From Profits	[21]	4.259.634	4.259.634
Legal Reserves		4.259.634	4.259.634
Prior Years' Profits or Losses	[22]	2.443.749.526	2.516.756.907
Current Period Net Profit Or Loss		-201.404.731	-73.007.381
Total equity		**4.471.308.543**	**4.270.602.586**
Total Liabilities and Equity		**9.706.883.850**	**9.108.035.272**

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	[23]	3.392.666.706	3.000.047.558	1.254.524.325	1.039.986.775
Cost of sales	[23]	-2.672.633.568	-2.505.847.275	-907.370.977	-894.228.065
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		720.033.138	494.200.283	347.153.348	145.758.710
GROSS PROFIT (LOSS)		720.033.138	494.200.283	347.153.348	145.758.710
General Administrative Expenses	[24]	-109.387.957	-116.929.728	-37.923.428	-40.862.081
Marketing Expenses	[25]	-102.861.166	-133.443.677	-34.207.197	-39.434.988
Research and development expense	[26]	-24.605.455	-20.720.271	-8.133.525	-6.812.906
Other Income from Operating Activities	[27]	769.704.102	757.824.560	-4.858.754	34.536.255
Other Expenses from Operating Activities	[27]	-954.983.547	-737.747.899	-296.444.085	38.348.728
PROFIT (LOSS) FROM OPERATING ACTIVITIES		297.899.115	243.183.268	-34.413.641	131.533.718
Investment Activity Expenses	[28]	-9.587.202	-123.495.179	1.738.378	-117.813.670
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		288.311.913	119.688.089	-32.675.263	13.720.048
Finance income	[29]	15.826.667	34.600.858	-32.547.508	6.504.043
Finance costs	[29]	-882.726.180	-696.350.118	-247.094.183	-271.199.964
Gains (losses) on net monetary position	[30]	326.485.687	105.086.794	-46.671.710	71.449.316
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-252.101.913	-436.974.377	-358.988.664	-179.526.557
Tax (Expense) Income, Continuing Operations		50.697.182	84.283.398	28.696.182	83.284.699
Deferred Tax (Expense) Income	[31]	50.697.182	84.283.398	28.696.182	83.284.699
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-201.404.731	-352.690.979	-330.292.482	-96.241.858
PROFIT (LOSS)		-201.404.731	-352.690.979	-330.292.482	-96.241.858
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-201.404.731	-352.690.979	-330.292.482	-96.241.858
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	33	-0,16441200	-1,43955500	-0,26962700	-0,39282400
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		402.110.688	-3.848.102	403.621.735	-2.172.883
Gains (Losses) on Revaluation of Property, Plant and Equipment	[14]	524.568.719	0	524.568.719	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	11.578.866	-5.130.803	13.593.595	-2.897.177
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-134.036.897	1.282.701	-134.540.579	724.294
Deferred Tax (Expense) Income		-134.036.897	1.282.701	-134.540.579	724.294
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**402.110.688**	**-3.848.102**	**403.621.735**	**-2.172.883**
TOTAL COMPREHENSIVE INCOME (LOSS)		**200.705.957**	**-356.539.081**	**73.329.253**	**-98.414.741**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		200.705.957	-356.539.081	73.329.253	-98.414.741

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
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**65.908.840**	**-557.292.606**
Cash Receipts From Operating Activities		4.576.967.166	3.450.810.036
Receipts from sales of goods and rendering of services	[6,23]	4.404.129.544	3.265.320.930
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	[26,27,29]	140.717.303	162.928.712
Other cash receipts from operating activities	[27]	32.120.319	22.560.394
Cash Payments From Operating Activities		-3.250.797.839	-2.571.757.180
Payments to suppliers for goods and services	[6,23,24,25]	-2.853.787.538	-2.206.433.869
Cash Payments from Interest, Fees, Commissions and other revenues	[26,27,29]	-308.852.207	-310.986.604
Payments to and on behalf of employees	[7,11]	3.076.002	5.467.102
Other cash payments from operating activities	[27]	-91.234.096	-59.803.809
Net Cash Flows From (Used in) Operations		**1.326.169.327**	**879.052.856**
Interest paid	[29]	-843.803.193	-640.982.662
Other inflows (outflows) of cash	[8,10,11,12]	-852.147.316	-900.449.594
Inflation Effect On Operating Activities	[30]	435.690.022	105.086.794
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-308.075.273**	**3.974.531**
Proceeds from sales of property, plant, equipment and intangible assets	[14]	10.323.838	126.454.243
Proceeds from sales of property, plant and equipment		10.323.838	126.454.243
Purchase of Property, Plant, Equipment and Intangible Assets	[14]	-318.399.111	-122.479.712
Purchase of property, plant and equipment		-318.399.111	-122.479.712
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**248.747.600**	**500.449.236**
Repayments of borrowings	[4]	253.922.142	279.503.633
Loan Repayments		-211.996.847	279.503.633
Payments of Issued Debt Instruments		465.918.989	
Increase in Other Payables to Related Parties	[8]	-28.894.357	223.421.142
Payments of Lease Liabilities	[4]	14.161.420	-41.891.973
Inflation Effect On Financing Activities	[30]	9.558.395	39.416.434
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		6.581.167	-52.868.839
Net increase (decrease) in cash and cash equivalents		6.581.167	-52.868.839
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	**38.666.178**	**139.665.077**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-9.558.395	-39.416.434
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	**35.688.950**	**47.379.804**

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	Share premiums or discounts	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				
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans										
Previous Period 01.01.2024 - 30.09.2024																
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**245.000.000**	**2.322.118.459**	**8.675.522**		**-35.544.588**	**-35.544.588**			**4.259.633**	**1.498.013.992**	**307.591.470**	**1.805.605.462**	**4.350.114.488**		**4.350.114.488**
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											307.591.470	-307.591.470	0	0		0
Total Comprehensive Income (Loss)						-3.848.102	-3.848.102					-352.690.979	-352.690.979	-356.539.081		-356.539.081
Profit (loss)												-352.690.979	-352.690.979	-352.690.979		-352.690.979
Other Comprehensive Income (Loss)	[11,21]					-3.848.102	-3.848.102							-3.848.102		-3.848.102
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		**245.000.000**	**2.322.118.459**	**8.675.522**		**-39.392.690**	**-39.392.690**			**4.259.633**	**1.805.605.462**	**-352.690.979**	**1.452.914.483**	**3.993.575.407**		**3.993.575.407**
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**1.225.000.000**	**630.967.015**	**8.675.522**		**-42.049.110**	**-42.049.110**			**4.259.633**	**2.516.756.907**	**-73.007.381**	**2.443.749.526**	**4.270.602.586**		**4.270.602.586**
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											-73.007.381	73.007.381	0	0		0
Total Comprehensive Income (Loss)					393.426.539	8.684.149	402.110.688					-201.404.731	-201.404.731	200.705.957		200.705.957
Profit (loss)												-201.404.731	-201.404.731	-201.404.731		-201.404.731
Other Comprehensive Income (Loss)	[11,21]				393.426.539	8.684.149	402.110.688						0	402.110.688		402.110.688
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 - 30.09.2025																	
	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		**1.225.000.000**	**630.967.015**	**8.675.522**	**393.426.539**	**-33.364.961**	**360.061.578**			**4.259.633**	**2.443.749.526**	**-201.404.731**	**2.242.344.795**	**4.471.308.543**		**4.471.308.543**