



KAMUYU AYDINLATMA PLATFORMU

ARSAN TEKSTİL TİCARET VE SANAYİ A.Ş. Financial Report Consolidated 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	Consolidated

	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	53	2.153.262.367	2.533.536.976
Financial Investments			185.281.530
Trade Receivables		12.235.992	3.669.140
Trade Receivables Due From Related Parties	6	5.869.463	12.905
Trade Receivables Due From Unrelated Parties	7	6.366.529	3.656.235
Other Receivables		71.503.055	34.635.570
Other Receivables Due From Related Parties	6	49.278.210	11.168.308
Other Receivables Due From Unrelated Parties	9	22.224.845	23.467.262
Inventories	10	74.974.800	80.620.081
Prepayments		9.845.060	7.745.478
Prepayments to Unrelated Parties	12	9.845.060	7.745.478
Current Tax Assets	40	34.463.616	3.308.487
Other current assets		55.379.082	42.147.668
Other Current Assets Due From Unrelated Parties	29	55.379.082	42.147.668
SUB-TOTAL		2.411.663.972	2.890.944.930
Total current assets		2.411.663.972	2.890.944.930
NON-CURRENT ASSETS			
Financial Investments	3	678.378.465	446.352.145
Other Receivables		6.591.225	47.258.803
Other Receivables Due From Related Parties	6	6.250.000	47.003.935
Other Receivables Due From Unrelated Parties	9	341.225	254.868
Investments accounted for using equity method	4	2.771.982.363	1.588.959.180
Investment property	13	2.664.783.059	2.664.783.059
Property, plant and equipment	14	2.713.878.902	2.220.164.649
Land and Premises		1.695.821.565	1.695.821.565
Buildings		522.845.642	3.786.976
Machinery And Equipments		185.096.941	258.702.541
Vehicles		75.317.520	85.524.366
Fixtures and fittings		12.846.123	26.649.730
Leasehold Improvements			85.426.846
Construction in Progress		221.951.111	64.252.625
Intangible assets and goodwill	17	448.065	10.180.924
Prepayments		147.853	
Prepayments to Unrelated Parties	12	147.853	
Deferred Tax Asset	40	48.457.534	
Total non-current assets		8.884.667.466	6.977.698.760
Total assets		11.296.331.438	9.868.643.690
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	24	0	60.897.906
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		0	60.897.906
Bank Loans	24		59.985.172
Other short-term borrowings	24	0	912.734
Current Portion of Non-current Borrowings		16.202.914	
Current Portion of Non-current Borrowings from Related Parties		16.202.914	
Bank Loans		16.202.914	
Trade Payables		6.565.590	6.122.717
Trade Payables to Related Parties	6	893.516	608.986
Trade Payables to Unrelated Parties	7	5.672.074	5.513.731
Employee Benefit Obligations	27	11.097.261	41.475.756
Other Payables		324.415.338	1.511.509
Other Payables to Related Parties	6	303.263.863	407.009
Other Payables to Unrelated Parties	9	21.151.475	1.104.500
Deferred Income Other Than Contract Liabilities	12	10.369.905	8.556.222
Current tax liabilities, current	40	79.824.802	
Current provisions		6.251.919	7.955.523

Current provisions for employee benefits	27	2,440.706	3,175.134
Other current provisions	25	3,811.213	4,780.389
Other Current Liabilities		0	46,016.720
Other Current Liabilities to Unrelated Parties	29	0	46,016.720
SUB-TOTAL		454,727.729	172,536.353
Total current liabilities		454,727.729	172,536.353
NON-CURRENT LIABILITIES			
Long Term Borrowings		18,747.032	1,254.296
Long Term Borrowings From Unrelated Parties		18,747.032	1,254.296
Bank Loans	24	18,747.032	1,254.296
Employee Benefit Obligations	27	6,719.687	8,198.072
Deferred Tax Liabilities	40	827,433.782	630,149.609
Total non-current liabilities		852,900.501	639,601.977
Total liabilities		1,307,628.230	812,138.330
EQUITY			
Equity attributable to owners of parent		9,466,911.866	8,482,578.356
Issued capital	30	1,762,000.000	204,449.465
Inflation Adjustments on Capital		448,069.552	1,876,123.633
Treasury Shares (-)		-142,097.628	-127,795.177
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		569,458.685	697,434.004
Gains (Losses) on Revaluation and Remeasurement		569,458.685	697,434.004
Increases (Decreases) on Revaluation of Property, Plant and Equipment	30	528,440.649	651,115.496
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	41,018.036	46,318.508
Restricted Reserves Appropriated From Profits	30	174,535.749	125,679.849
Legal Reserves	30	174,535.749	125,679.849
Prior Years' Profits or Losses	30	6,804,742.113	4,815,422.524
Current Period Net Profit Or Loss	30	-149,796.605	891,264.058
Non-controlling interests		521,791.342	573,927.004
Total equity		9,988,703.208	9,056,505.360
Total Liabilities and Equity		11,296,331.438	9,868,643.690

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	91.309.738	99.149.396	39.149.539	41.000.581
Cost of sales	31	-78.261.420	-142.750.100	-24.591.571	-35.005.226
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.048.318	-43.600.704	14.557.968	5.995.355
GROSS PROFIT (LOSS)		13.048.318	-43.600.704	14.557.968	5.995.355
General Administrative Expenses	33	-116.559.566	-162.282.427	-42.112.885	-70.970.434
Marketing Expenses	33	-15.639.377	-18.116.254	-6.315.290	-7.461.889
Research and development expense	33	0	0	0	0
Other Income from Operating Activities	34	602.492.434	209.035.478	164.997.898	83.253.553
Other Expenses from Operating Activities	34	-40.527.695	-158.679.833	-10.249.254	-3.007.287
PROFIT (LOSS) FROM OPERATING ACTIVITIES		442.814.114	-173.643.740	120.878.437	7.809.298
Investment Activity Income	35	26.065.295	176.336.257	3.535.612	8.932.091
Investment Activity Expenses	35	-462.338	0	31.226	-8.444.957
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	605.968.284	1.361.901.530	-58.784.006	-72.385.800
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.074.385.355	1.364.594.047	65.661.269	-64.089.368
Finance income	37	0	257.565.481	0	85.554.570
Finance costs	37	-8.918.015	-23.433.304	-694.148	-7.576.996
Gains (losses) on net monetary position	45	-1.076.704.013	-511.159.707	-324.192.841	-124.985.926
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.236.673	1.087.566.517	-259.225.720	-111.097.720
Tax (Expense) Income, Continuing Operations		-124.299.214	-66.742.025	-25.047.162	1.598.786
Current Period Tax (Expense) Income	40	-79.824.802	0	-14.809.390	0
Deferred Tax (Expense) Income	40	-44.474.412	-66.742.025	-10.237.772	1.598.786
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-135.535.887	1.020.824.492	-284.272.882	-109.498.934
PROFIT (LOSS)		-135.535.887	1.020.824.492	-284.272.882	-109.498.934
Profit (loss), attributable to [abstract]					
Non-controlling Interests		14.260.718	-96.465.577	6.625.558	-103.624.356
Owners of Parent		-149.796.605	1.117.290.069	-290.898.440	-5.874.578
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç</i>		-0,09000000	3,78000000	-0,16000000	3,31000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-10.085.770	12.185.180	-9.594.064	9.584.565
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.257.018	16.246.907	-601.410	12.779.420
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-12.190.675	0	-12.190.675	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.361.923	-4.061.727	3.198.021	-3.194.855
Deferred Tax (Expense) Income		3.361.923	-4.061.727	3.198.021	-3.194.855
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-10.085.770	12.185.180	-9.594.064	9.584.565
TOTAL COMPREHENSIVE INCOME (LOSS)		-145.621.657	1.033.009.672	-293.866.946	-99.914.369
Total Comprehensive Income Attributable to					
Non-controlling Interests		14.358.699	-96.465.577	6.599.255	-103.624.356
Owners of Parent		-159.980.356	1.129.475.249	-300.466.201	3.709.987

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-135.535.888	1.117.290.068
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14, 17	65.048.485	60.821.174
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-3.837.221
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables			-127.928
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories			-3.709.293
Adjustments for provisions		1.319.127	19.575.360
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	1.625.565	19.575.360
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	27	-306.438	
Adjustments for Interest (Income) Expenses		-1.836.356	-257.565.481
Adjustments for interest expense	37	-1.836.356	-257.565.481
Adjustments for fair value losses (gains)		0	-81.656.972
Adjustments for Fair Value Losses (Gains) of Investment Property	13	0	-81.656.972
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-605.968.284	-1.422.092.813
Adjustments for undistributed profits of associates	4	-605.968.284	-1.422.092.813
Adjustments for Tax (Income) Expenses	40	124.299.214	-281.025.944
Other adjustments for non-cash items	12,29,40	87.331.071	0
Adjustments for losses (gains) on disposal of non-current assets		-1.376.368	-94.679.285
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	35	-1.376.368	-94.679.285
Other adjustments for which cash effects are investing or financing cash flow	35	-17.501.469	
Adjustments Related to Gain and Losses on Net Monetary Position	45	-241.523.389	-13.043.576
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-8.566.851	69.988.074
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-8.566.851	69.988.074
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		19.703.829	26.392.191
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	19.703.829	26.392.191
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories	10	5.645.281	-58.131.690
Decrease (Increase) in Prepaid Expenses			-5.810.571
Adjustments for increase (decrease) in trade accounts payable		442.873	-34.483.558
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	442.873	-34.483.558
Increase (Decrease) in Employee Benefit Liabilities	27	-30.378.495	9.574.903
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		3.800.093	-121.415
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	3.800.093	-121.415
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	40	1.813.684	2.256.002
Other Adjustments for Other Increase (Decrease) in Working Capital		0	-2.950.548
Decrease (Increase) in Other Assets Related with Operations			-5.421.079
Increase (Decrease) in Other Payables Related with Operations			2.470.531
Cash Flows from (used in) Operations			
Dividends paid		0	
		-733.283.443	-949.501.302

Dividends received			439.697.334
Interest received		0	257.565.481
Payments Related with Provisions for Employee Benefits			-2.029.436
Income taxes refund (paid)		-31.155.130	-15.638.365
Other inflows (outflows) of cash		0	292.914.799
Inflation Effect On Operating Activities	45	1.076.704.013	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-157.312.414	670.107.164
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses	4	-244.845.471	-56.621.453
Proceeds from sales of property, plant, equipment and intangible assets		1.828.059	94.679.285
Proceeds from sales of property, plant and equipment	14	1.828.059	94.679.285
Purchase of Property, Plant, Equipment and Intangible Assets		-280.304.394	-50.454.089
Purchase of intangible assets	14,17,35	-280.304.394	-50.454.089
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts			682.503.421
Dividends received	4	132.288.506	
Interest received	35	25.151.265	
Other inflows (outflows) of cash	3	185.281.530	
Inflation Effect On Investing Activities	45	23.288.091	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-21.578.289	-211.390.443
Repayments of borrowings		-12.253.472	-165.664.155
Cash Outflows from Other Financial Liabilities	24	-12.253.472	-165.664.155
Decrease in Other Payables to Related Parties	9		-25.203.947
Interest paid	37	-9.324.817	-20.522.341
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		133.374.737	481.725.232
Net increase (decrease) in cash and cash equivalents		133.374.737	481.725.232
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	2.533.536.976	1.602.381.890
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	45	-513.649.346	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	2.153.262.367	2.084.107.122

