KAMUYU AYDINLATMA PLATFORMU

SASA POLYESTER SANAYİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

SASA Polyester Sanayi Anonim Şirketi Yönetim Kurulu'na

Giriş

SASA Polyester Sanayi Anonim Şirketi'nin ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların 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 özet konsolide finansal tablolara 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 özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Bora Tanrısınatapan, SMMM

Sorumlu Denetçi

10 Ağustos 2026

Adana, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	3.812.019	1.266.467
Trade Receivables		12.810.987	11.648.410
Trade Receivables Due From Related Parties	5, 27	1.484.868	835.424
Trade Receivables Due From Unrelated Parties	5	11.326.119	10.812.986
Other Receivables	7	32.353	8.400
Other Receivables Due From Unrelated Parties	7	32.353	8.400
Derivative Financial Assets	29	35.842	174.871
Inventories	8	21.423.325	17.226.826
Prepayments	9	503.673	1.455.211
Current Tax Assets	25	49.132	56.710
Other current assets	15	3.332.475	3.212.601
SUB-TOTAL		**41.999.806**	**35.049.496**
Total current assets		**41.999.806**	**35.049.496**
NON-CURRENT ASSETS			
Other Receivables		11	12
Property, plant and equipment	10	259.122.161	262.913.518
Intangible assets and goodwill	11	991.910	1.084.727
Prepayments	9	4.508.885	3.969.831
Deferred Tax Asset	25	70.667.401	74.482.858
Total non-current assets		**335.290.368**	**342.450.946**
Total assets		**377.290.174**	**377.500.442**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		24.074.426	30.289.362
Current Borrowings From Unrelated Parties		24.074.426	30.289.362
Bank Loans	4	24.005.323	30.211.423
Lease Liabilities	4	69.103	77.939
Current Portion of Non-current Borrowings	4	13.896.537	22.391.879
Trade Payables		32.445.805	24.435.610
Trade Payables to Unrelated Parties	5	32.445.805	24.435.610
Employee Benefit Obligations	6	296.830	316.496
Other Payables	7	41.179	56.202
Other Payables to Unrelated Parties	7	41.179	56.202
Contract Liabilities	7	1.791.840	1.952.784
Contract Liabilities from Sale of Goods and Service Contracts	7	1.791.840	1.952.784
Current provisions	12	48.127	38.946
Other current provisions	12	48.127	38.946
SUB-TOTAL		**72.594.744**	**79.481.279**
Total current liabilities		**72.594.744**	**79.481.279**
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	101.996.134	91.853.346
Long Term Borrowings From Unrelated Parties		101.996.134	91.853.346
Bank Loans	4	87.976.214	91.739.989
Lease Liabilities	4	67.996	113.357
Issued Debt Instruments	4	13.951.924	0
Trade Payables	5	1.360.876	1.684.838
Trade Payables To Unrelated Parties	5	1.360.876	1.684.838
Other Payables		8.226.653	22.391.050
Other Payables to Related Parties	27	8.226.653	22.391.050
Non-current provisions	14	436.024	386.919
Non-current provisions for employee benefits	14	436.024	386.919
Total non-current liabilities		**112.019.687**	**116.316.153**
Total liabilities		**184.614.431**	**195.797.432**
EQUITY			
Equity attributable to owners of parent		192.675.743	181.703.010
Issued capital	16	47.040.879	43.815.615

Inflation Adjustments on Capital	16	35.157.746	35.157.746
Treasury Shares (-)	16	-384.580	-384.580
Share Premium (Discount)	16	25.651.419	21.229.227
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	24	34.871.910	32.038.627
Gains (Losses) on Revaluation and Remeasurement		34.871.910	32.038.627
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16, 24	34.939.734	32.106.451
Gains (Losses) on Remeasurements of Defined Benefit Plans	16, 24	-67.824	-67.824
Restricted Reserves Appropriated From Profits	16	28.226.484	28.226.484
Prior Years' Profits or Losses	16	21.619.891	47.509.642
Current Period Net Profit Or Loss	16	491.994	-25.889.751
Total equity		**192.675.743**	**181.703.010**
Total Liabilities and Equity		**377.290.174**	**377.500.442**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	38.875.677	29.582.341	21.527.185	16.904.771
Cost of sales	17	-32.946.638	-26.982.015	-17.521.838	-15.307.537
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.929.039	2.600.326	4.005.347	1.597.234
GROSS PROFIT (LOSS)		5.929.039	2.600.326	4.005.347	1.597.234
General Administrative Expenses	18	-541.782	-596.549	-280.400	-305.345
Marketing Expenses	18	-1.638.116	-1.437.510	-868.115	-941.022
Research and development expense	18	-11.424	-11.006	-7.266	-6.137
Other Income from Operating Activities	19	3.360.883	5.012.546	1.882.076	2.277.813
Other Expenses from Operating Activities	19	-3.619.091	-5.008.818	-2.302.610	-2.546.933
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.479.509	558.989	2.429.032	75.610
Investment Activity Income	20	92.066	1.045	92.066	0
Investment Activity Expenses	20	-260.310	-93.309	-38.285	-2.218
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.311.265	466.725	2.482.813	73.392
Finance income	22	2.133.470	576.484	184.164	300.850
Finance costs	23	-22.124.685	-42.682.660	-13.384.179	-32.317.030
Gains (losses) on net monetary position	30	23.820.684	26.323.204	16.488.775	19.442.787
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		7.140.734	-15.316.247	5.771.573	-12.500.001
Tax (Expense) Income, Continuing Operations		-6.648.740	3.642.370	-7.133.493	-1.164.192
Current Period Tax (Expense) Income	25	0	0	0	0
Deferred Tax (Expense) Income	25	-6.648.740	3.642.370	-7.133.493	-1.164.192
PROFIT (LOSS) FROM CONTINUING OPERATIONS		491.994	-11.673.877	-1.361.920	-13.664.193
PROFIT (LOSS)		491.994	-11.673.877	-1.361.920	-13.664.193
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		491.994	-11.673.877	-1.361.920	-13.664.193
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına kazanç		0,01050000	-0,24820000	-0,02900000	-0,29050000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.833.283	3.363	2.833.283	3.363
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	0	4.485	0	4.485
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.833.283	-1.122	2.833.283	-1.122
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	24,25	2.833.283	0	2.833.283	0
Taxes Relating to Remeasurements of Defined Benefit Plans	24, 25	0	-1.122	0	-1.122
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**2.833.283**	**3.363**	**2.833.283**	**3.363**
TOTAL COMPREHENSIVE INCOME (LOSS)		**3.325.277**	**-11.670.514**	**1.471.363**	**-13.660.830**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.325.277	-11.670.514	1.471.363	-13.660.830

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-3.626.049**	**18.439.471**
Profit (Loss)		7.140.734	-15.316.247
Profit (Loss) from Continuing Operations		7.140.734	-15.316.247
Adjustments to Reconcile Profit (Loss)		**-13.128.960**	**6.104.443**
Adjustments for depreciation and amortisation expense	10, 11	5.147.619	2.881.201
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.546	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	3.546	0
Adjustments for provisions		164.543	189.419
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	149.489	194.101
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	12	15.054	-4.682
Adjustments for Interest (Income) Expenses		11.020.407	9.692.860
Adjustments for Interest Income	4, 22	-321.314	-173.632
Adjustments for interest expense	22	11.341.721	9.866.492
Adjustments for unrealised foreign exchange losses (gains)	4	10.782.964	32.603.340
Adjustments for fair value losses (gains)		139.029	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	29	139.029	0
Adjustments for losses (gains) on disposal of non-current assets		260.310	92.264
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	260.310	92.264
Adjustments Related to Gain and Losses on Net Monetary Position		-40.647.378	-39.354.641
Changes in Working Capital		**2.404.214**	**27.674.607**
Adjustments for decrease (increase) in trade accounts receivable		-1.166.123	-10.382.773
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-649.444	-728.671
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-516.679	-9.654.102
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-23.952	-93.721
Adjustments for decrease (increase) in inventories		-4.196.499	2.634.804
Decrease (Increase) in Prepaid Expenses		420.062	2.163.988
Adjustments for increase (decrease) in trade accounts payable		7.686.233	16.297.404
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		7.686.233	16.297.404
Increase (Decrease) in Employee Benefit Liabilities		-19.666	299.165
Adjustments for Increase (Decrease) in Contract Liabilities		-160.944	9.187.341
Adjustments for increase (decrease) in other operating payables		-15.023	7.454.390
Other Adjustments for Other Increase (Decrease) in Working Capital		-119.874	114.009
Cash Flows from (used in) Operations		**-3.584.012**	**18.462.803**
Payments Related with Provisions for Employee Benefits	14	-42.037	-23.332
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.202.441**	**-16.744.281**
Proceeds from sales of property, plant, equipment and intangible assets	10, 11, 20	150.624	2.554
Proceeds from sales of property, plant and equipment	10, 11, 20	150.624	2.554
Purchase of Property, Plant, Equipment and Intangible Assets	10, 11	-1.674.379	-16.920.467
Interest received	22	321.314	173.632
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**7.565.026**	**-231.789**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-1.891.026
Proceeds from borrowings		75.445.220	44.502.954
Proceeds from Loans	4	53.845.840	44.502.954
Proceeds From Issue of Debt Instruments	4	21.599.380	0
Repayments of borrowings		-43.008.492	-39.162.867

Loan Repayments	4	-42.970.797	-39.144.352
Cash Outflows from Other Financial Liabilities	4	-37.695	-18.515
Increase in Other Payables to Related Parties	27	-14.164.397	879.583
Interest paid	4	-10.707.305	-4.560.433
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.736.536	1.463.401
Net increase (decrease) in cash and cash equivalents		2.736.536	1.463.401
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**1.266.467**	**3.386.129**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-190.984	-483.914
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**3.812.019**	**4.365.616**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity: Equity attributable to owners of parent [member]: Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss: Gains/Losses on Revaluation and Remeasurement [member]: Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss: Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings: Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	16	**43.815.615**	**35.158.839**	**-43.966**	**21.229.611**	**9.495.950**	**-73.902**			**28.226.751**	**20.334.814**	**28.175.223**			**186.318.935**
	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											28.175.223	-28.175.223			0
	Total Comprehensive Income (Loss)							3.363					-11.673.877			-11.670.514
	Profit (loss)															
	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				-372.508							-1.518.518	0			-1.891.026
	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		**43.815.615**	**35.158.839**	**-416.474**	**21.229.611**	**9.495.950**	**-70.539**			**28.226.751**	**46.991.518**	**-11.673.877**	**172.757.395**	**0**	**172.757.395**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	16	**43.815.615**	**35.157.746**	**-384.580**	**21.229.227**	**32.106.451**	**-67.824**			**28.226.484**	**47.509.642**	**-25.889.751**			**181.703.010**
	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	16										-25.889.751	25.889.751			
	Total Comprehensive Income (Loss)						2.833.283						491.994			3.325.277
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity	16	3.225.264			4.422.192										7.647.456
	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 01.01.2026 - 30.06.2026	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															
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	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															
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	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	16	**47.040.879**	**35.157.746**	**-384.580**	**25.651.419**	**34.939.734**	**-67.824**			**28.226.484**	**21.619.891**	**491.994**	**192.675.743**	**0**	**192.675.743**