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KAMUYU AYDINLATMA PLATFORMU

KOZA POLYESTER SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 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 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	39.524.475	197.352.989
Trade Receivables	6	4.907.562.552	4.097.365.505
Trade Receivables Due From Related Parties		1.746.094.183	3.027.405.690
Trade Receivables Due From Unrelated Parties		3.161.468.369	1.069.959.815
Other Receivables	7	71.786.187	70.490.369
Other Receivables Due From Unrelated Parties	7	71.786.187	70.490.369
Inventories	9	978.450.952	536.952.578
Prepayments	11	17.334.558	13.840.323
Prepayments to Unrelated Parties	11	17.334.558	13.840.323
Current Tax Assets	13	40.175.949	17.401.537
Other current assets	10	183.098.510	62.955.434
Other Current Assets Due From Unrelated Parties	10	183.098.510	62.955.434
SUB-TOTAL		**6.237.933.183**	**4.996.358.735**
Total current assets		**6.237.933.183**	**4.996.358.735**
NON-CURRENT ASSETS			
Other Receivables	7	77.540	67.894
Other Receivables Due From Unrelated Parties	7	77.540	67.894
Property, plant and equipment	14	3.390.974.174	3.070.510.726
Other property, plant and equipment	14	3.390.974.174	3.070.510.726
Right of Use Assets	15	648.549.994	488.286.422
Intangible assets and goodwill	16	4.907.109	4.528.317
Other intangible assets	16	4.907.109	4.528.317
Prepayments	11	384.164.710	336.287.447
Prepayments to Unrelated Parties	11	384.164.710	336.287.447
Total non-current assets		**4.428.673.527**	**3.899.680.806**
Total assets		**10.666.606.710**	**8.896.039.541**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	1.695.839.946	2.189.722.608
Current Borrowings From Unrelated Parties		1.695.839.946	2.189.722.608
Bank Loans		1.695.688.536	2.189.636.112
Other short-term borrowings		151.410	86.496
Current Portion of Non-current Borrowings	5	112.225.028	76.146.929
Current Portion of Non-current Borrowings from Related Parties		4.996.507	3.336.612
Lease Liabilities		4.996.507	3.336.612
Current Portion of Non-current Borrowings from Unrelated Parties		107.228.521	72.810.317
Bank Loans		107.228.521	69.098.185
Lease Liabilities		0	3.712.132
Trade Payables	6	1.615.696.639	974.134.792
Trade Payables to Related Parties		3.756.243	0
Trade Payables to Unrelated Parties		1.611.940.396	974.134.792
Employee Benefit Obligations	8	20.231.877	15.938.560
Other Payables	7	5.632.295	4.254.640
Other Payables to Related Parties		10.321	9.815
Other Payables to Unrelated Parties		5.621.974	4.244.825
Deferred Income Other Than Contract Liabilities	12	252.630.488	52.904.251
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	252.630.488	52.904.251
Current tax liabilities, current	27	46.485.641	25.250.095
Current provisions		7.732.672	6.710.008
Current provisions for employee benefits	19	6.388.785	5.469.444
Other current provisions	17	1.343.887	1.240.564
SUB-TOTAL		**3.756.474.586**	**3.345.061.883**
Total current liabilities		**3.756.474.586**	**3.345.061.883**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	775.681.496	631.450.903

Long Term Borrowings From Related Parties		707.108.460	533.303.823
Lease Liabilities		707.108.460	533.303.823
Long Term Borrowings From Unrelated Parties		68.573.036	98.147.080
Bank Loans		68.573.036	98.147.080
Other Payables	7	90.326.354	79.152.524
Other Payables to Unrelated parties	7	90.326.354	79.152.524
Non-current provisions		67.327.953	43.572.143
Non-current provisions for employee benefits	19	67.327.953	43.572.143
Deferred Tax Liabilities	27	29.871.474	193.687.661
Total non-current liabilities		**963.207.277**	**947.863.231**
Total liabilities		**4.719.681.863**	**4.292.925.114**
EQUITY			
Equity attributable to owners of parent		5.946.924.847	4.603.114.427
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		795.579	965.063
Gains (Losses) on Revaluation and Remeasurement		795.579	965.063
Gains (Losses) on Remeasurements of Defined Benefit Plans	20.3	795.579	965.063
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	20.4	3.215.513.623	2.515.637.982
Exchange Differences on Translation	20.4	3.215.513.623	2.515.637.982
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	681.471.382	725.433.582
Current Period Net Profit Or Loss	28	644.104.263	-43.962.200
Total equity		**5.946.924.847**	**4.603.114.427**
Total Liabilities and Equity		**10.666.606.710**	**8.896.039.541**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21.1	5.177.009.099	4.039.250.579	2.120.693.294	1.365.814.034
Cost of sales	21.2	-4.510.756.413	-3.350.411.608	-1.913.797.429	-1.092.552.866
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		666.252.686	688.838.971	206.895.865	273.261.168
GROSS PROFIT (LOSS)		666.252.686	688.838.971	206.895.865	273.261.168
General Administrative Expenses	22.1	-72.095.500	-55.308.537	-25.220.352	-22.180.233
Marketing Expenses	22.2	-61.957.930	-35.848.997	-27.488.424	-12.833.658
Other Income from Operating Activities	24.1	117.391.187	63.148.158	19.772.493	2.960.178
Other Expenses from Operating Activities	24.2	-113.648.585	-58.221.169	8.826.077	-2.579.749
PROFIT (LOSS) FROM OPERATING ACTIVITIES		535.941.858	602.608.426	182.785.659	238.627.706
Investment Activity Income	25.1	203.075.429	5.121.676	4.901.114	1.087.646
Investment Activity Expenses	25.2	-17.646.032	0	-17.606.288	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		721.371.255	607.730.102	170.080.485	239.715.352
Finance income	26.1	2.735.325	9.314.167	843.362	2.031.920
Finance costs	26.2	-211.732.185	-486.059.398	-61.968.664	-262.181.611
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		512.374.395	130.984.871	108.955.183	-20.434.339
Tax (Expense) Income, Continuing Operations		131.729.868	-40.044.688	94.739.458	-14.055.500
Current Period Tax (Expense) Income	27	-46.485.641	-16.954.130	-14.159.269	-10.854.347
Deferred Tax (Expense) Income	27	178.215.509	-23.090.558	108.898.727	-3.201.153
PROFIT (LOSS) FROM CONTINUING OPERATIONS		644.104.263	90.940.183	203.694.641	-34.489.839
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		644.104.263	90.940.183	203.694.641	-34.489.839
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		644.104.263	90.940.183	203.694.641	-34.489.839
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 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)		644.104.263	90.940.183	203.694.641	-34.489.839
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-169.484**	**1.931.543**	**92.307**	**-240.002**
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-193.696	2.575.391	155.328	-320.002
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	27	24.212	-643.848	-63.021	80.000
Deferred Tax (Expense) Income		24.212	-643.848	-63.021	80.000
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**699.875.641**	**430.598.195**	**281.532.625**	**179.845.470**
OTHER COMPREHENSIVE INCOME (LOSS)		**699.706.157**	**432.529.738**	**281.624.932**	**179.605.468**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.343.810.420**	**523.469.921**	**485.319.573**	**145.115.629**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.343.810.420	523.469.921	485.319.573	145.115.629

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**237.063.167**	**-1.235.399.478**
Profit (Loss)	28	644.104.263	90.940.183
Profit (Loss) from Continuing Operations	28	644.104.263	90.940.183
Adjustments to Reconcile Profit (Loss)		**160.820.073**	**308.172.062**
Adjustments for depreciation and amortisation expense	14-15-16	129.633.794	108.918.046
Adjustments for Impairment Loss (Reversal of Impairment Loss)		7.303.323	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	7.303.323	0
Adjustments for provisions		27.647.858	16.945.215
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	27.647.858	16.945.215
Adjustments for Interest (Income) Expenses		159.986.346	129.260.366
Adjustments for Interest Income	26.1	170.413.019	131.239.186
Deferred Financial Expense from Credit Purchases	24.2	106.288.390	58.170.059
Unearned Financial Income from Credit Sales	24.1	-116.715.063	-60.148.879
Adjustments for Tax (Income) Expenses	27	-163.791.975	53.048.435
Adjustments for losses (gains) on disposal of non-current assets	25.1-25.2	40.727	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	25.1-25.2	40.727	0
Changes in Working Capital		**-524.518.817**	**-1.619.318.815**
Adjustments for decrease (increase) in trade accounts receivable	6	-700.785.307	-1.402.380.435
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.281.311.507	-1.084.362.211
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.982.096.814	-318.018.224
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-1.305.464	-44.279.230
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.305.464	-44.279.230
Adjustments for decrease (increase) in inventories	9	-441.498.374	-70.420.435
Decrease (Increase) in Prepaid Expenses	11	-51.371.498	114.910.624
Adjustments for increase (decrease) in trade accounts payable	6	535.273.457	-214.522.996
Increase (Decrease) in Trade Accounts Payables to Related Parties		3.756.243	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		531.517.214	-214.522.996
Increase (Decrease) in Employee Benefit Liabilities	8	4.293.317	3.911.205
Adjustments for increase (decrease) in other operating payables	7	33.890.354	23.077.696
Increase (Decrease) in Other Operating Payables to Related Parties		506	6.103
Increase (Decrease) in Other Operating Payables to Unrelated Parties		33.889.848	23.071.593
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	199.726.237	-26.030.608
Other Adjustments for Other Increase (Decrease) in Working Capital		-102.741.539	-3.584.636
Decrease (Increase) in Other Assets Related with Operations	10	-102.741.539	-3.584.636
Cash Flows from (used in) Operations		**280.405.519**	**-1.220.206.570**
Payments Related with Provisions for Employee Benefits		-3.166.403	-3.285.855
Income taxes refund (paid)	13	-40.175.949	-11.907.053
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-185.408.822**	**-6.422.344**
Proceeds from sales of property, plant, equipment and intangible assets		858.880	0
Proceeds from sales of property, plant and equipment	14	858.880	0
Purchase of Property, Plant, Equipment and Intangible Assets		-186.267.702	-6.422.344
Purchase of property, plant and equipment	14	-186.151.102	-6.422.344
Purchase of intangible assets	16	-116.600	0

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-483.986.989**	**1.197.768.870**
Proceeds from borrowings	5	802.458.843	2.295.045.809
Proceeds from Loans	5	559.069.397	2.254.079.906
Proceeds from Other Financial Borrowings	5	243.389.446	40.965.903
Repayments of borrowings	5	-1.116.032.813	-966.037.753
Loan Repayments	5	-1.048.172.813	-919.945.549
Cash Outflows from Other Financial Liabilities		-67.860.000	-46.092.204
Interest paid	26.2	-173.148.344	-140.553.353
Interest Received	26.1	2.735.325	9.314.167
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-432.332.644	-44.052.952
Effect of exchange rate changes on cash and cash equivalents		274.504.130	-32.141.417
Net increase (decrease) in cash and cash equivalents		-157.828.514	-76.194.369
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**197.352.989**	**291.587.706**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**39.524.475**	**215.393.337**

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	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]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
			Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
Equity at beginning of period		**1.296.960.000**	**-17.222**	**1.688.928.423**			**108.080.000**	**330.312.626**	**395.120.956**	**3.819.384.783**	**0**	**3.819.384.783**
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								395.120.956	-395.120.956			
Total Comprehensive Income (Loss)			1.931.543	430.598.195				0	90.940.183	523.469.921	0	523.469.921
Profit (loss)								0	90.940.183	90.940.183	0	90.940.183
Other Comprehensive Income (Loss)			1.931.543	430.598.195						432.529.738	0	432.529.738
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		**1.296.960.000**	**1.914.321**	**2.119.526.618**			**108.080.000**	**725.433.582**	**90.940.183**	**4.342.854.704**	**0**	**4.342.854.704**
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
Equity at beginning of period		**1.296.960.000**	**965.063**	**2.515.637.982**			**108.080.000**	**725.433.582**	**-43.962.200**	**4.603.114.427**	**0**	**4.603.114.427**
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								-43.962.200	43.962.200			
Total Comprehensive Income (Loss)			-169.484	699.875.641				0	644.104.263	1.343.810.420	0	1.343.810.420
Profit (loss)								0	644.104.263	644.104.263	0	644.104.263
Other Comprehensive Income (Loss)			-169.484	699.875.641						699.706.157	0	699.706.157
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												

Previous Period
01.01.2025 - 30.09.2025

Current Period 01.01.2026 - 30.09.2026														
	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													
	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**	**795.579**	**3.215.513.623**			**108.080.000**	**681.471.382**	**644.104.263**	**5.946.924.847**	**0**	**5.946.924.847**	