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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	3	2.071.330	1.337.008
Trade Receivables	5	17.263.279	12.297.214
Trade Receivables Due From Related Parties	5, 27	1.342.566	881.956
Trade Receivables Due From Unrelated Parties	5	15.920.713	11.415.258
Other Receivables	7	6.984	8.868
Other Receivables Due From Unrelated Parties	7	6.984	8.868
Derivative Financial Assets	29	37.838	184.611
Inventories	8	21.039.353	18.186.343
Prepayments	9	1.172.237	1.536.265
Current Tax Assets	25	79.090	59.869
Other current assets	15	3.508.620	3.391.539
SUB-TOTAL		**45.178.731**	**37.001.717**
Total current assets		**45.178.731**	**37.001.717**
NON-CURRENT ASSETS			
Other Receivables		11	12
Property, plant and equipment	10	271.581.290	277.557.535
Intangible assets and goodwill	11	938.481	1.145.145
Prepayments	9	4.097.551	4.190.946
Deferred Tax Asset	25	75.026.191	78.631.477
Total non-current assets		**351.643.524**	**361.525.115**
Total assets		**396.822.255**	**398.526.832**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	15.928.726	31.976.448
Current Borrowings From Unrelated Parties		15.928.726	31.976.448
Bank Loans	4	15.853.318	31.894.168
Lease Liabilities	4	75.408	82.280
Current Portion of Non-current Borrowings	4	19.304.199	23.639.084
Trade Payables	5	33.731.665	25.796.649
Trade Payables to Unrelated Parties	5	33.731.665	25.796.649
Employee Benefit Obligations	6	288.697	334.124
Other Payables	7	47.107	59.333
Other Payables to Unrelated Parties	7	47.107	59.333
Contract Liabilities	7	2.935.361	2.061.552
Contract Liabilities from Sale of Goods and Service Contracts	7, 27	2.935.361	2.061.552
Current provisions	12	58.891	41.115
Other current provisions	12	58.891	41.115
SUB-TOTAL		**72.294.646**	**83.908.305**
Total current liabilities		**72.294.646**	**83.908.305**
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	99.111.731	96.969.484
Long Term Borrowings From Unrelated Parties	4	99.111.731	96.969.484
Bank Loans	4	98.919.548	96.849.813
Lease Liabilities	4	58.607	119.671
Issued Debt Instruments	4	133.576	0
Trade Payables	5	1.225.460	1.778.682
Trade Payables To Unrelated Parties	5	1.225.460	1.778.682
Other Payables		8.669.808	23.638.209
Other Payables to Related Parties	27	8.669.808	23.638.209
Non-current provisions	14	425.647	408.470
Non-current provisions for employee benefits	14	425.647	408.470
Total non-current liabilities		**109.432.646**	**122.794.845**
Total liabilities		**181.727.292**	**206.703.150**
EQUITY			
Equity attributable to owners of parent		215.094.963	191.823.682
Issued capital	16	52.501.931	43.815.615

Inflation Adjustments on Capital	16	39.556.481	39.556.481
Treasury Shares (-)	16	-406.001	-406.001
Share Premium (Discount)	16	35.807.740	22.411.674
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	24	36.393.635	33.823.146
Gains (Losses) on Revaluation and Remeasurement		36.393.635	33.823.146
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16, 24	36.465.237	33.894.748
Gains (Losses) on Remeasurements of Defined Benefit Plans	16, 24	-71.602	-71.602
Restricted Reserves Appropriated From Profits	16	29.798.671	29.798.671
Prior Years' Profits or Losses	16	22.824.096	50.155.880
Current Period Net Profit Or Loss	16	-1.381.590	-27.331.784
Total equity		**215.094.963**	**191.823.682**
Total Liabilities and Equity		**396.822.255**	**398.526.832**

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 - 30.09.2026	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	66.339.047	50.184.502	25.297.995	18.954.426
Cost of sales	17	-58.086.875	-45.993.732	-23.305.109	-17.508.819
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		8.252.172	4.190.770	1.992.886	1.445.607
GROSS PROFIT (LOSS)		8.252.172	4.190.770	1.992.886	1.445.607
General Administrative Expenses	18	-837.702	-917.065	-265.743	-287.288
Marketing Expenses	18	-2.624.548	-2.379.814	-895.189	-862.235
Research and development expense	18	-17.899	-16.999	-5.839	-5.380
Other Income from Operating Activities	19	5.250.306	10.928.892	1.702.222	5.637.147
Other Expenses from Operating Activities	19	-5.253.071	-10.140.991	-1.432.397	-4.853.182
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.769.258	1.664.793	1.095.940	1.074.669
Investment Activity Income	20	127.907	11.254	137.296	0
Investment Activity Expenses	20	-164.169	-99.739	-5.314	-2.218
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.732.996	1.576.308	1.227.922	1.072.451
Finance income	22	3.040.808	744.957	788.504	136.363
Finance costs	23	-36.276.492	-54.146.478	-12.919.462	-9.086.394
Gains (losses) on net monetary position	30	31.981.452	30.759.283	6.833.956	2.969.877
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.478.764	-21.065.930	-4.069.080	-4.907.703
Tax (Expense) Income, Continuing Operations		-4.860.354	7.955.086	2.158.721	4.109.836
Current Period Tax (Expense) Income	25	0	0	0	0
Deferred Tax (Expense) Income	25	-4.860.354	7.955.086	2.158.721	4.109.836
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.381.590	-13.110.844	-1.910.359	-797.867
PROFIT (LOSS)		-1.381.590	-13.110.844	-1.910.359	-797.867
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.381.590	-13.110.844	-1.910.359	-797.867
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç	26	-0,02630000	-0,24970000	-0,03640000	-0,01520000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.570.489	4.404	-420.608	853
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	0	5.873	0	1.138
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.570.489	-1.469	-420.608	-285
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	24, 25	2.570.489	0	-420.608	0
Taxes Relating to Remeasurements of Defined Benefit Plans	24, 25	0	-1.469	0	-285
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**2.570.489**	**4.404**	**-420.608**	**853**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.188.899**	**-13.106.440**	**-2.330.967**	**-797.014**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.188.899	-13.106.440	-2.330.967	-797.014

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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		**11.017.383**	**29.839.071**
Profit (Loss)		3.478.764	-21.065.930
Profit (Loss) from Continuing Operations		3.478.764	-21.065.930
Adjustments to Reconcile Profit (Loss)		**6.915.725**	**17.702.965**
Adjustments for depreciation and amortisation expense	10, 11	8.189.562	5.378.616
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		198.335	193.675
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	172.517	201.321
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	12	25.818	-7.646
Adjustments for Interest (Income) Expenses		16.443.032	13.563.842
Adjustments for Interest Income	22	-403.628	-210.355
Adjustments for interest expense	4, 22	16.846.660	13.774.197
Adjustments for unrealised foreign exchange losses (gains)	4	19.429.832	39.998.227
Adjustments for fair value losses (gains)		146.773	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	29	146.773	0
Adjustments for losses (gains) on disposal of non-current assets		265.624	88.485
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	265.624	88.485
Adjustments Related to Gain and Losses on Net Monetary Position		-37.760.979	-41.519.880
Changes in Working Capital		**698.335**	**33.250.871**
Adjustments for decrease (increase) in trade accounts receivable		-4.969.611	-13.465.926
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-460.610	-652.792
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-4.509.001	-12.813.134
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.885	-56.515
Adjustments for decrease (increase) in inventories		-2.853.010	3.669.109
Decrease (Increase) in Prepaid Expenses		438.202	4.595.142
Adjustments for increase (decrease) in trade accounts payable		7.381.794	18.046.968
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		7.381.794	18.046.968
Increase (Decrease) in Employee Benefit Liabilities		-45.427	261.638
Adjustments for Increase (Decrease) in Contract Liabilities		873.809	13.399.726
Adjustments for increase (decrease) in other operating payables		-12.226	7.192.734
Other Adjustments for Other Increase (Decrease) in Working Capital		-117.081	-392.005
Cash Flows from (used in) Operations		**11.092.824**	**29.887.906**
Payments Related with Provisions for Employee Benefits	14	-75.441	-48.835
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.868.649**	**-17.337.608**
Proceeds from sales of property, plant, equipment and intangible assets	10, 11, 20	145.310	5.013
Purchase of Property, Plant, Equipment and Intangible Assets	10, 11	-2.417.587	-17.552.976
Interest received	22	403.628	210.355
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-8.152.887**	**-14.382.282**
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	-4.429.700
Cash Inflows from Sale of Acquired Entity's Shares		0	-4.429.700
Proceeds from borrowings	4	86.893.223	56.937.552
Proceeds from Loans	4	65.293.843	56.937.552
Proceeds From Issue of Debt Instruments	4	21.599.380	0
Repayments of borrowings	4	-66.751.610	-54.708.291

Loan Repayments	4	-66.713.555	-54.646.769
Cash Outflows from Other Financial Liabilities	4	-38.055	-61.522
Decrease in Other Payables to Related Parties	27	-14.968.401	-5.296.542
Interest paid	4	-13.326.099	-6.885.301
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		995.847	-1.880.819
Net increase (decrease) in cash and cash equivalents		995.847	-1.880.819
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**1.337.008**	**3.574.728**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-261.525	-724.749
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**2.071.330**	**969.160**

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]													Non-controlling interests [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		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								
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	16	**43.815.615**	**39.557.121**	**-46.414**	**22.411.940**	**10.024.847**	**-77.551**			**29.798.899**	**21.467.405**	**29.744.501**	**196.696.363**	**0**	**196.696.363**
	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											29.744.500	-29.744.500			
	Total Comprehensive Income (Loss)							4.404					-13.110.844	4.404		4.404
	Profit (loss)															0
	Other Comprehensive Income (Loss)															0
	Issue of equity															0
	Capital Decrease															0
	Capital Advance															0
	Effect of Merger or Liquidation or Division															0
	Effects of Business Combinations Under Common Control															0
	Advance Dividend Payments															0
Previous Period 01.01.2025 - 30.09.2025	Dividends Paid													-13.110.844		-13.110.844
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions				-462.572							-3.959.344		-4.421.917		-4.421.917
	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	16	**43.815.615**	**39.557.121**	**-508.986**	**22.411.940**	**10.024.847**	**-73.147**			**29.798.899**	**47.252.561**	**-13.110.844**	**179.168.007**		**179.168.007**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	16	**43.815.615**	**39.556.481**	**-406.001**	**22.411.674**	**33.894.748**	**-71.602**			**29.798.671**	**50.155.880**	**-27.331.784**	**191.823.682**		**191.823.682**
	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										-27.331.784	27.331.784	0		0
	Total Comprehensive Income (Loss)	16					2.570.489						-1.381.590	1.188.899		1.188.899
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity	16	8.686.316			13.396.066								22.082.382		22.082.382
	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 - 30.09.2026																	
	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	16	**52.501.931**	**39.556.481**	**-406.001**	**35.807.540**	**46.435.237**	**-71.602**			**29.798.671**	**22.824.096**	**-1.381.590**	**215.094.963**		**215.094.963**