



KAMUYU AYDINLATMA PLATFORMU

EBEBEK MAĞAZACILIK A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ebebek Mağazacılık A.Ş. Genel Kurulu'na

Giriş

Ebebek Mağazacılık A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide bilançosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide 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 özet konsolide 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 özet konsolide 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 özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.

Gökhan Yüksel, SMMM
Sorumlu Denetçi

İstanbul, 7 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		2.161.715.200	1.485.374.607
Financial Investments		80.000.000	137.490.711
Financial Assets Measured at Amortised Cost		80.000.000	137.490.711
Trade Receivables		131.390.755	85.333.130
Trade Receivables Due From Unrelated Parties		131.390.755	85.333.130
Other Receivables		7.108.767	3.094.116
Other Receivables Due From Unrelated Parties		7.108.767	3.094.116
Inventories		5.220.227.538	5.050.472.381
Prepayments		433.267.634	521.973.702
Prepayments to Unrelated Parties		433.267.634	521.973.702
Other current assets		211.391.541	303.557.454
Other Current Assets Due From Unrelated Parties		211.391.541	303.557.454
SUB-TOTAL		8.245.101.435	7.587.296.101
Total current assets		8.245.101.435	7.587.296.101
NON-CURRENT ASSETS			
Other Receivables		47.893.688	44.225.264
Other Receivables Due From Unrelated Parties		47.893.688	44.225.264
Property, plant and equipment		2.232.102.896	1.979.966.291
Land and Premises		102.940.322	102.940.322
Machinery And Equipments		227.248.525	143.028.979
Vehicles		14.838.263	22.570.195
Fixtures and fittings		739.895.459	711.905.624
Leasehold Improvements		974.926.884	866.095.921
Construction in Progress		172.253.443	133.425.250
Right of Use Assets		1.479.151.571	1.480.099.995
Intangible assets and goodwill		752.755.743	589.680.898
Goodwill		261.431.203	261.431.203
Other Rights		64.502.799	64.681.706
Capitalized Development Costs		138.094.790	66.876.716
Other intangible assets		288.726.951	196.691.273
Prepayments		16.586.041	49.302.477
Prepayments to Unrelated Parties		16.586.041	49.302.477
Total non-current assets		4.528.489.939	4.143.274.925
Total assets		12.773.591.374	11.730.571.026
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.307.936.715	900.947.740
Current Borrowings From Unrelated Parties		2.307.936.715	900.947.740
Bank Loans		1.346.527.423	684.993.866
Lease Liabilities		222.516.600	187.153.778
Issued Debt Instruments		713.085.748	0
Other short-term borrowings		25.806.944	28.800.096
Current Portion of Non-current Borrowings		97.522.128	0
Current Portion of Non-current Borrowings from Unrelated Parties		97.522.128	0
Bank Loans		97.522.128	0
Trade Payables		4.553.938.998	5.078.765.175
Trade Payables to Related Parties		27.567.971	31.480.795
Trade Payables to Unrelated Parties		4.526.371.027	5.047.284.380
Employee Benefit Obligations		218.456.505	149.139.336
Deferred Income Other Than Contract Liabilities		54.296.284	50.225.787
Deferred Income Other Than Contract Liabilities from Unrelated Parties		54.296.284	50.225.787
Current tax liabilities, current		39.063.728	100.754.529
Current provisions		8.687.331	7.598.128
Other current provisions		8.687.331	7.598.128
Other Current Liabilities		36.061.014	24.695.497
Other Current Liabilities to Unrelated Parties		36.061.014	24.695.497

SUB-TOTAL		7.315.962.703	6.312.126.192
Total current liabilities		7.315.962.703	6.312.126.192
NON-CURRENT LIABILITIES			
Long Term Borrowings		803.204.771	675.636.891
Long Term Borrowings From Unrelated Parties		803.204.771	675.636.891
Bank Loans		164.478.607	0
Lease Liabilities		638.726.164	675.636.891
Deferred Income Other Than Contract Liabilities		0	3.677.855
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	3.677.855
Non-current provisions		99.536.093	100.107.638
Non-current provisions for employee benefits		63.276.377	62.922.273
Other non-current provisions		36.259.716	37.185.365
Deferred Tax Liabilities		396.487.610	410.522.317
Other non-current liabilities		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		1.299.228.474	1.189.944.701
Total liabilities		8.615.191.177	7.502.070.893
EQUITY			
Equity attributable to owners of parent		4.217.550.865	4.263.004.014
Issued capital		160.000.000	160.000.000
Inflation Adjustments on Capital		380.836.093	380.836.093
Share Premium (Discount)		1.924.332.863	1.924.332.863
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-49.720.491	-45.038.539
Gains (Losses) on Revaluation and Remeasurement		-49.720.491	-45.038.539
Gains (Losses) on Remeasurements of Defined Benefit Plans		-49.720.491	-45.038.539
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		16.507.157	-9.763.569
Exchange Differences on Translation		16.507.157	-9.763.569
Restricted Reserves Appropriated From Profits		32.206.521	29.393.922
Legal Reserves		32.206.521	29.393.922
Prior Years' Profits or Losses		1.820.430.642	1.687.919.646
Current Period Net Profit Or Loss		-67.041.920	135.323.598
Non-controlling interests		-59.150.668	-34.503.881
Total equity		4.158.400.197	4.228.500.133
Total Liabilities and Equity		12.773.591.374	11.730.571.026

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		11.551.598.248	10.425.295.634	6.046.225.822	5.218.529.966
Cost of sales		-7.478.182.671	-7.030.285.811	-3.686.452.759	-3.370.898.123
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.073.415.577	3.395.009.823	2.359.773.063	1.847.631.843
GROSS PROFIT (LOSS)		4.073.415.577	3.395.009.823	2.359.773.063	1.847.631.843
General Administrative Expenses		-437.684.004	-418.456.684	-224.028.115	-213.967.446
Marketing Expenses		-2.822.599.039	-2.446.611.507	-1.322.690.164	-1.121.053.159
Other Income from Operating Activities		15.808.812	13.317.644	7.161.453	6.854.844
Other Expenses from Operating Activities		-822.211.824	-751.426.733	-537.136.496	-453.603.301
PROFIT (LOSS) FROM OPERATING ACTIVITIES		6.729.522	-208.167.457	283.079.741	65.862.781
Investment Activity Income		11.555.943	35.018.750	8.587.863	8.852.113
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.285.465	-173.148.707	291.667.604	74.714.894
Finance income		0	0	0	0
Finance costs		-527.032.139	-349.938.322	-303.112.372	-187.230.417
Gains (losses) on net monetary position		447.792.436	704.100.832	-96.669.143	81.751.390
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-60.954.238	181.013.803	-108.113.911	-30.764.133
Tax (Expense) Income, Continuing Operations		-30.734.471	-61.750.033	74.668.202	71.937.333
Current Period Tax (Expense) Income		-43.692.329	0	-43.692.329	1.325.634
Deferred Tax (Expense) Income		12.957.858	-61.750.033	118.360.531	70.611.699
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-91.688.709	119.263.770	-33.445.709	41.173.200
PROFIT (LOSS)		-91.688.709	119.263.770	-33.445.709	41.173.200
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-24.646.787	-5.910.423	-15.062.535	-7.642.537
Owners of Parent		-67.041.922	125.174.193	-18.383.174	48.815.737
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.681.953	-7.305.361	2.668.640	-5.573.619
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.758.802	-8.985.594	3.282.427	-6.855.551
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.076.849	1.680.233	-613.787	1.281.932
Taxes Relating to Remeasurements of Defined Benefit Plans		1.076.849	1.680.233	-613.787	1.281.932
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		26.270.726	2.582.491	16.310.375	-1.509.441
Exchange Differences on Translation of Foreign Operations		26.270.726	2.582.491	16.310.375	-1.509.441
Gains (losses) on exchange differences on translation of Foreign Operations		26.270.726	2.582.491	16.310.375	-1.509.441
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		21.588.773	-4.722.870	18.979.015	-7.083.060
TOTAL COMPREHENSIVE INCOME (LOSS)		-70.099.936	114.540.900	-14.466.694	34.090.140
Total Comprehensive Income Attributable to					
Non-controlling Interests		-24.646.787	-5.910.423	-15.062.535	-7.642.537
Owners of Parent		-45.453.149	120.451.323	595.841	41.732.677



Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		460.337.862	795.199.576
Profit (Loss)		-91.688.709	119.263.770
Profit (Loss) from Continuing Operations		-91.688.709	119.263.770
Adjustments to Reconcile Profit (Loss)		441.052.255	-143.464.649
Adjustments for depreciation and amortisation expense		537.642.136	299.232.259
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-24.747	-702.033
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-24.747	-702.033
Adjustments for provisions		3.070.777	22.207.011
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.907.223	16.187.220
Adjustments for (Reversal of) Warranty Provisions		163.554	6.019.791
Adjustments for Interest (Income) Expenses		527.032.139	349.938.322
Adjustments for interest expense		527.032.139	349.938.322
Adjustments for Tax (Income) Expenses		30.734.471	61.750.033
Adjustments for losses (gains) on disposal of non-current assets		-3.463.290	-3.703.478
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-3.463.290	-3.703.478
Other adjustments for which cash effects are investing or financing cash flow		-8.092.653	-31.315.272
Adjustments Related to Gain and Losses on Net Monetary Position		-645.846.578	-840.871.491
Changes in Working Capital		212.899.348	911.505.260
Adjustments for decrease (increase) in trade accounts receivable		-58.252.626	-21.388.650
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-58.252.626	-21.388.650
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.683.075	-1.445.846
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.683.075	-1.445.846
Adjustments for decrease (increase) in inventories		-169.730.410	149.424.088
Decrease (Increase) in Prepaid Expenses		88.706.068	-67.978.628
Adjustments for increase (decrease) in trade accounts payable		200.982.725	789.544.986
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		200.982.725	789.544.986
Increase (Decrease) in Employee Benefit Liabilities		90.630.747	6.543.598
Other Adjustments for Other Increase (Decrease) in Working Capital		68.245.919	56.805.712
Decrease (Increase) in Other Assets Related with Operations		68.245.919	56.805.712
Cash Flows from (used in) Operations		562.262.894	887.304.381
Payments Related with Provisions for Employee Benefits		-21.586.189	-20.023.944
Income taxes refund (paid)		-80.338.843	-72.080.861
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-642.689.134	-532.361.657
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		45.934.497	0
Proceeds from sales of property, plant, equipment and intangible assets		9.920.306	4.023.856
Proceeds from sales of property, plant and equipment		9.920.306	4.023.856
Purchase of Property, Plant, Equipment and Intangible Assets		-731.260.373	-385.085.215
Purchase of property, plant and equipment		-507.078.801	-294.086.165
Purchase of intangible assets		-224.181.572	-90.999.050
Cash advances and loans made to other parties		32.716.436	-151.300.298
Other Cash Advances and Loans Made to Other Parties		32.716.436	-151.300.298
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.044.696.774	100.721.224
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		1.941.218.405	1.072.311.573
Proceeds from Loans		1.941.218.405	1.072.311.573
Repayments of borrowings		-383.280.757	-561.618.372
Loan Repayments		-383.280.757	-561.618.372

Payments of Lease Liabilities		-220.944.132	-168.232.440
Interest paid		-292.296.742	-241.739.537
INFLATION EFFECT		-212.275.635	-289.314.598
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		650.069.867	74.244.545
Effect of exchange rate changes on cash and cash equivalents		26.270.726	2.582.491
Net increase (decrease) in cash and cash equivalents		676.340.593	76.827.036
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.485.374.607	1.458.990.800
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		2.161.715.200	1.535.817.836



Statement of changes in equity [abstract]

Presentation Currency	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	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			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	Restricted Reserves Appropriated From Profits (member)	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	160.000.000	380.836.093	1.924.332.863	-26.850.196	13.198.916			4.506.521	1.298.790.464	508.893.595	4.263.708.256	2.110.283	4.265.818.539	
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									508.893.595	-508.893.595	0		0	
Total Comprehensive Income (Loss)														
Profit (loss)										125.174.193	125.174.193		-5.910.423	119.263.770
Other Comprehensive Income (Loss)				-7.305.361	2.582.491						-4.722.870		-4.722.870	
Issue of equity											0		0	
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	160.000.000	380.836.093	1.924.332.863	-34.155.557	15.781.407			4.506.521	1.807.694.059	125.174.193	4.384.159.579	-3.800.140	4.380.359.439	
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	160.000.000	380.836.093	1.924.332.863	-45.038.539	-9.763.569			29.393.922	1.687.919.646	135.323.598	4.263.004.014	-34.503.881	4.228.500.133	
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								2.812.599	132.510.999	-135.323.598	0		0	
Total Comprehensive Income (Loss)														
Profit (loss)										-67.041.922	-67.041.922		-24.646.787	-91.688.709
Other Comprehensive Income (Loss)				-4.681.953	26.270.726						21.588.773		21.588.773	
Issue of equity											0			
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
01.01.2024 - 30.06.2024

