



KAMUYU AYDINLATMA PLATFORMU

GİMAT MAĞAZACILIK SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 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 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	126.770.316	368.620.743
Trade Receivables	[4]	16.608.885	19.400.064
Trade Receivables Due From Unrelated Parties		16.608.885	19.400.064
Other Receivables	[6]	481.605	1.090.368
Other Receivables Due From Unrelated Parties		481.605	1.090.368
Inventories	[7]	615.381.416	410.925.930
Prepayments	[9]	14.206.736	55.277.480
Prepayments to Unrelated Parties		14.206.736	55.277.480
Current Tax Assets	[16]	30.301.407	0
Other current assets	[17]	58.666.146	124.028
Other Current Assets Due From Unrelated Parties		58.666.146	124.028
SUB-TOTAL		862.416.511	855.438.613
Total current assets		862.416.511	855.438.613
NON-CURRENT ASSETS			
Investment property	[10]	680.941.386	680.941.386
Property, plant and equipment	[11]	2.779.840.038	2.687.890.789
Land and Premises		1.508.923.370	1.504.574.064
Buildings		1.075.653.834	1.075.653.834
Machinery And Equipments		15.108.829	16.729.350
Vehicles		22.960.424	20.253.323
Fixtures and fittings		116.868.458	61.708.502
Leasehold Improvements		28.225.821	4.180.682
Construction in Progress		12.099.302	4.791.034
Right of Use Assets	[13]	140.953.072	94.496.676
Intangible assets and goodwill	[12]	648.580	943.111
Other Rights		648.580	943.111
Total non-current assets		3.602.383.076	3.464.271.962
Total assets		4.464.799.587	4.319.710.575
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities	[5]	89.730.842	70.885.455
Other Miscellaneous Financial Liabilities		89.730.842	70.885.455
Trade Payables	[4]	311.063.498	182.440.296
Trade Payables to Related Parties		1.736.878	1.398.253
Trade Payables to Unrelated Parties		309.326.620	181.042.043
Employee Benefit Obligations	[8]	27.906.532	23.487.280
Other Payables	[6]	3.305.367	354.519
Other Payables to Related Parties		402.644	354.519
Other Payables to Unrelated Parties		2.902.723	0
Deferred Income Other Than Contract Liabilities	[9]	21.560.427	12.434.134
Deferred Income Other Than Contract Liabilities from Unrelated Parties		21.560.427	12.434.134
Current tax liabilities, current	[16]	0	9.288.933
Current provisions	[15]	5.729.280	4.094.735
Current provisions for employee benefits		4.783.275	3.484.137
Other current provisions		946.005	610.598
Other Current Liabilities	[17]	4.417.843	5.524.618
Other Current Liabilities to Unrelated Parties		4.417.843	5.524.618
SUB-TOTAL		463.713.789	308.509.970
Total current liabilities		463.713.789	308.509.970
NON-CURRENT LIABILITIES			
Other Financial Liabilities	[5]	72.699.026	16.316.489
Other Miscellaneous Financial Liabilities		72.699.026	16.316.489
Non-current provisions	[15]	21.508.573	22.148.369
Non-current provisions for employee benefits		21.508.573	22.148.369
Deferred Tax Liabilities	[16]	331.497.146	245.370.544
Total non-current liabilities		425.704.745	283.835.402
Total liabilities		889.418.534	592.345.372

EQUITY			
Equity attributable to owners of parent		3,575,381.053	3,727,365.203
Issued capital	[18]	149,200.000	149,200.000
Inflation Adjustments on Capital	[18]	1,722,694.653	1,722,694.653
Treasury Shares (-)	[19]	-10,742.767	-10,742.767
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[20]	1,371,417.652	1,365,648.306
Gains (Losses) on Revaluation and Remeasurement		1,371,417.652	1,365,648.306
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1,369,597.171	1,369,597.171
Gains (Losses) on Remeasurements of Defined Benefit Plans		1,820.481	-3,948.865
Restricted Reserves Appropriated From Profits	[21]	78,568.889	44,142.913
Legal Reserves		78,568.889	44,142.913
Prior Years' Profits or Losses	[22]	324,695.716	0
Current Period Net Profit Or Loss		-60,453.090	456,422.098
Total equity		3,575,381.053	3,727,365.203
Total Liabilities and Equity		4,464,799.587	4,319,710.575

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	[23]	3.653.118.002	2.749.503.250	1.339.130.929	897.472.073
Cost of sales	[23]	-2.948.521.650	-2.219.754.146	-1.115.892.623	-801.261.428
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		704.596.352	529.749.104	223.238.306	96.210.645
GROSS PROFIT (LOSS)		704.596.352	529.749.104	223.238.306	96.210.645
General Administrative Expenses	[24]	-32.120.287	-26.163.844	-11.515.471	1.953.492
Marketing Expenses	[25]	-430.796.807	-226.331.611	-161.518.707	-85.424.766
Other Income from Operating Activities	[26]	21.658.678	4.271.463	15.711.998	-322.396
Other Expenses from Operating Activities	[26]	-12.769.422	-10.087.887	-9.106.416	-4.480.133
PROFIT (LOSS) FROM OPERATING ACTIVITIES		250.568.514	271.437.225	56.809.710	7.936.842
Investment Activity Income	[27]	12.754.613	25.543.026	-12.085.754	12.499.800
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		263.323.127	296.980.251	44.723.956	20.436.642
Finance income	[28]	846.902	549.907	65.505	549.907
Finance costs	[28]	-72.806.920	-45.541.784	-31.574.075	-13.414.325
Gains (losses) on net monetary position	[28]	-167.612.713	-153.403.195	-79.694.375	-28.602.084
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		23.750.396	98.585.179	-66.478.989	-21.029.860
Tax (Expense) Income, Continuing Operations	[15]	-84.203.486	272.216.236	-21.242.829	10.252.971
Current Period Tax (Expense) Income		0	0	0	58.277
Deferred Tax (Expense) Income		-84.203.486	272.216.236	-21.242.829	10.194.694
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-60.453.090	370.801.415	-87.721.818	-10.776.889
PROFIT (LOSS)		-60.453.090	370.801.415	-87.721.818	-10.776.889
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-60.453.090	370.801.415	-87.721.818	-10.776.889
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 01.01.2025 - 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 Other Comprehensive Income					
PROFIT (LOSS)		-60.453.090	370.801.415	-87.721.818	-10.776.889
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss					
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	7.692.462	181.116	2.467.322	-1.752.377
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.923.116	-98.767.434	-616.831	438.092
Deferred Tax (Expense) Income		-1.923.116	-98.767.434	-616.831	438.092
Other Comprehensive Income That Will Be Reclassified to Profit or Loss					
		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		5.769.346	-98.586.318	1.850.491	-1.314.285
TOTAL COMPREHENSIVE INCOME (LOSS)		-54.683.744	272.215.097	-85.871.327	-12.091.174
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-54.683.744	272.215.097	-85.871.327	-12.091.174

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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)		-60.453.090	370.801.415
Profit (Loss) from Continuing Operations		-60.453.090	370.801.415
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	[11,12,13]	61.408.632	25.021.972
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-7.641.830
Adjustments for provisions	[16]	9.265.726	5.266.882
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.351.804	5.410.653
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		335.407	-143.771
Adjustments for (Reversal of) Other Provisions		578.515	0
Adjustments for Interest (Income) Expenses	[27,28]	1.631.501	6.659.619
Adjustments for Interest Income		1.631.501	3.364.829
Adjustments for interest expense		0	3.294.790
Adjustments for Tax (Income) Expenses	[15]	74.914.553	-325.565.664
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	[4]	581.163	-22.287.850
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	101.639
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		581.163	-22.389.489
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		608.763	12.054.577
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	[6]	608.763	12.054.577
Adjustments for decrease (increase) in inventories	[7]	-204.455.486	13.856.313
Decrease (Increase) in Prepaid Expenses		41.070.744	-3.503.583
Adjustments for increase (decrease) in trade accounts payable		338.625	277.104
Increase (Decrease) in Trade Accounts Payables to Related Parties	[4]	338.625	277.104
Adjustments for increase (decrease) in other operating payables		138.562.398	77.948.181
Increase (Decrease) in Other Operating Payables to Unrelated Parties		138.562.398	77.948.181
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[9]	9.126.293	5.973.102
Other Adjustments for Other Increase (Decrease) in Working Capital		-62.604.739	549.914
Increase (Decrease) in Other Payables Related with Operations	[6]	-62.604.739	549.914
Cash Flows from (used in) Operations			
Income taxes refund (paid)	[15]	-30.301.407	18.539.648
Inflation Effect On Operating Activities	[28]	46.826.492	23.804.066
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	[10,11,12,13]	-199.519.746	-2.843.500
Purchase of property, plant and equipment		-114.482.815	-2.777.926
Purchase of intangible assets		-85.036.931	-65.574
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		75.227.924	43.504.284
Proceeds from Loans	[5]	75.227.924	43.504.284
Repayments of borrowings	[5]	0	-19.260.279
Loan Repayments		0	-14.437.138
Payments of Issued Debt Instruments		0	-4.823.141
Increase in Other Payables to Related Parties		48.125	0
Decrease in Other Payables to Related Parties		0	-135.102
Dividends Paid		-97.300.406	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-195.023.935	223.019.269

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		368.620.743	170.927.652
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-46.826.492	-60.993.210
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		126.770.316	332.953.711

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	Inflation Adjustments on Capital	Treasury Shares	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	149.200.000	1.679.985.832	-5.919.626	1.042.660.940	-3.965.130			44.142.913	38.393.864	6.314.956	2.948.813.749	2.948.813.749	
Adjustments Related to Accounting Policy Changes												0	0
Adjustments Related to Required Changes in Accounting Policies												0	0
Adjustments Related to Voluntary Changes in Accounting Policies												0	0
Adjustments Related to Errors												0	0
Other Restatements												0	0
Restated Balances												0	0
Transfers										6.314.956	-6.314.956	0	0
Total Comprehensive Income (Loss)				-98.796.960	210.643			-276.612		370.801.415	271.938.486		271.938.486
Profit (loss)										370.801.415	370.801.415		370.801.415
Other Comprehensive Income (Loss)				-98.796.960	210.643			-276.612			-98.862.929		-98.862.929
Issue of equity												0	0
Capital Decrease												0	0
Capital Advance												0	0
Effect of Merger or Liquidation or Division												0	0
Effects of Business Combinations Under Common Control												0	0
Advance Dividend Payments												0	0
Dividends Paid												0	0
Decrease through Other Distributions to Owners												0	0
Increase (Decrease) through Treasury Share Transactions												0	0
Increase (Decrease) through Share-Based Payment Transactions												0	0
Acquisition or Disposal of a Subsidiary												0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0	0
Transactions with noncontrolling shareholders												0	0
Increase through Other Contributions by Owners												0	0
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												0	0
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												0	0
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												0	0
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												0	0
Increase (decrease) through other changes, equity			-4.823.141									-4.823.141	-4.823.141
Equity at end of period	149.200.000	1.679.985.832	-10.742.767	943.863.980	-3.754.487			43.866.301	42.708.820	370.801.415	3.215.929.094	3.215.929.094	
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	149.200.000	1.722.694.653	-10.742.767	1.369.597.171	-3.948.865			44.142.913	456.422.098	3.727.365.203		3.727.365.203	
Adjustments Related to Accounting Policy Changes												0	0
Adjustments Related to Required Changes in Accounting Policies												0	0
Adjustments Related to Voluntary Changes in Accounting Policies												0	0
Adjustments Related to Errors												0	0
Other Restatements												0	0
Restated Balances												0	0
Transfers								17.212.988	439.209.110	-456.422.098	0	0	
Total Comprehensive Income (Loss)					5.769.346						5.769.346		5.769.346
Profit (loss)										-60.453.090	-60.453.090		-60.453.090
Other Comprehensive Income (Loss)					5.769.346						5.769.346		5.769.346
Issue of equity												0	0
Capital Decrease												0	0
Capital Advance												0	0
Effect of Merger or Liquidation or Division												0	0
Effects of Business Combinations Under Common Control												0	0
Advance Dividend Payments												0	0
Dividends Paid												0	0

Previous Period
01.01.2024 - 30.09.2024

