



## KAMUYU AYDINLATMA PLATFORMU

# JANTSA JANT 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
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	305.556.131	1.055.622.744
Financial Investments	3	1.359.299	1.000.786
Trade Receivables	6-7	1.197.126.671	915.943.789
Trade Receivables Due From Related Parties	6	185.279.339	90.682.787
Trade Receivables Due From Unrelated Parties	7	1.011.847.332	825.261.002
Other Receivables	8	30.940.459	31.497.955
Other Receivables Due From Unrelated Parties	8	30.940.459	31.497.955
Inventories	9	1.067.557.417	875.337.768
Prepayments	10	62.176.818	163.727.043
Prepayments to Unrelated Parties	10	62.176.818	163.727.043
Current Tax Assets	27	0	5.481.993
Other current assets	11	8.515.789	0
Other Current Assets Due From Unrelated Parties	11	8.515.789	0
<b>SUB-TOTAL</b>		<b>2.673.232.584</b>	<b>3.048.612.078</b>
<b>Total current assets</b>		<b>2.673.232.584</b>	<b>3.048.612.078</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	8	4.363.976	4.196.894
Other Receivables Due From Unrelated Parties	8	4.363.976	4.196.894
Investments accounted for using equity method	5	145.524.148	283.467.547
Investment property	12	0	271.869.527
Property, plant and equipment	13	5.528.492.733	5.148.440.476
Right of Use Assets	14	2.426.725	6.440.283
Intangible assets and goodwill	15	4.304.510	693.681
Other Rights	15	4.304.510	693.681
Prepayments	10	537.803.778	253.686.221
Prepayments to Unrelated Parties	10	537.803.778	253.686.221
<b>Total non-current assets</b>		<b>6.222.915.870</b>	<b>5.968.794.629</b>
<b>Total assets</b>		<b>8.896.148.454</b>	<b>9.017.406.707</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	16	572.039.967	868.450.932
Current Borrowings From Unrelated Parties	16	572.039.967	868.450.932
Bank Loans	16	570.000.000	865.153.425
Lease Liabilities	16	1.922.911	3.255.199
Other short-term borrowings	16	117.056	42.308
Trade Payables	6-7	601.527.732	574.530.520
Trade Payables to Related Parties	6	27.328.939	25.061.640
Trade Payables to Unrelated Parties	7	574.198.793	549.468.880
Employee Benefit Obligations	19	113.714.468	61.510.806
Other Payables	6	122.388	1.088.860
Other Payables to Related Parties	6	122.388	1.088.860
Contract Liabilities	10	244.576.819	162.421.081
Contract Liabilities from Sale of Goods and Service Contracts	10	244.576.819	162.421.081
Deferred Income Other Than Contract Liabilities	10	60.128.949	48.221.754
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	60.128.949	48.221.754
Current provisions	18-19	44.864.770	24.465.277
Current provisions for employee benefits	19	35.504.324	12.724.471
Other current provisions	18	9.360.446	11.740.806
Other Current Liabilities	11	46.055.044	21.229.932
Other Current Liabilities to Unrelated Parties	11	46.055.044	21.229.932
<b>SUB-TOTAL</b>		<b>1.683.030.137</b>	<b>1.761.919.162</b>
<b>Total current liabilities</b>		<b>1.683.030.137</b>	<b>1.761.919.162</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	16	260.865	1.892.060
Long Term Borrowings From Unrelated Parties	16	260.865	1.892.060
Lease Liabilities	16	260.865	1.892.060

Non-current provisions	19	145.468.895	137.764.094
Non-current provisions for employee benefits	19	145.468.895	137.764.094
Deferred Tax Liabilities	27	714.553.653	675.541.797
<b>Total non-current liabilities</b>		<b>860.283.413</b>	<b>815.197.951</b>
<b>Total liabilities</b>		<b>2.543.313.550</b>	<b>2.577.117.113</b>
<b>EQUITY</b>			
Equity attributable to owners of parent	20	6.352.834.904	6.440.289.594
Issued capital		700.000.000	700.000.000
Inflation Adjustments on Capital		980.570.668	980.570.668
Treasury Shares (-)		-9.129.749	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		489.214.458	507.907.583
Gains (Losses) on Revaluation and Remeasurement		490.899.618	509.021.039
Increases (Decreases) on Revaluation of Property, Plant and Equipment		564.452.798	585.178.795
Gains (Losses) on Remeasurements of Defined Benefit Plans		-73.553.180	-76.157.756
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-1.685.160	-1.113.456
Restricted Reserves Appropriated From Profits		478.560.907	458.853.753
Legal Reserves		469.431.158	458.853.753
Treasury Share Reserves		9.129.749	0
Other reserves		1.889.751	1.290.312
Prior Years' Profits or Losses		3.747.957.013	3.665.475.121
Current Period Net Profit Or Loss		-36.228.144	126.192.157
<b>Total equity</b>		<b>6.352.834.904</b>	<b>6.440.289.594</b>
<b>Total Liabilities and Equity</b>		<b>8.896.148.454</b>	<b>9.017.406.707</b>

## Statement of Profit or Loss and 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
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	21	4.115.390.499	5.336.340.966	1.597.197.098	1.694.590.512
Cost of sales	21	-3.522.305.193	-4.233.986.821	-1.390.862.874	-1.377.661.074
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>593.085.306</b>	<b>1.102.354.145</b>	<b>206.334.224</b>	<b>316.929.438</b>
<b>GROSS PROFIT (LOSS)</b>		<b>593.085.306</b>	<b>1.102.354.145</b>	<b>206.334.224</b>	<b>316.929.438</b>
General Administrative Expenses	22	-208.764.524	-203.337.447	-54.059.981	-53.209.707
Marketing Expenses	22	-320.470.395	-330.824.566	-117.860.154	-119.128.288
Research and development expense	22	-32.542.768	-25.792.557	-16.342.107	-7.153.522
Other Income from Operating Activities	23	320.956.610	541.194.439	49.118.439	151.499.373
Other Expenses from Operating Activities	23	-138.772.317	-359.726.073	-17.702.805	-100.784.641
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>213.491.912</b>	<b>723.867.941</b>	<b>49.487.616</b>	<b>188.152.653</b>
Investment Activity Income	24	114.635.066	69.303.393	3.021.988	29.638.070
Investment Activity Expenses	24	-516.747	-108.560	6.986.728	9.684
Share of Profit (Loss) from Investments Accounted for Using Equity Method	24	-137.383.834	-57.273.769	-50.009.205	-10.203.546
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>190.226.397</b>	<b>735.789.005</b>	<b>9.487.127</b>	<b>207.596.861</b>
Finance income	25	30.936.607	44.404.378	30.837.054	12.702.657
Finance costs	25	-136.305.959	-156.050.076	-38.887.484	-60.351.415
Gains (losses) on net monetary position	26	-60.417.609	-448.742.482	54.560.366	-112.633.252
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>24.439.436</b>	<b>175.400.825</b>	<b>55.997.063</b>	<b>47.314.851</b>
Tax (Expense) Income, Continuing Operations		-60.667.580	-85.993.243	-34.829.511	-33.305.445
Current Period Tax (Expense) Income	27	-15.615.250	-11.441.644	-5.624.250	-3.959.669
Deferred Tax (Expense) Income	27	-45.052.330	-74.551.599	-29.205.261	-29.345.776
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>-36.228.144</b>	<b>89.407.582</b>	<b>21.167.552</b>	<b>14.009.406</b>
<b>PROFIT (LOSS)</b>		<b>-36.228.144</b>	<b>89.407.582</b>	<b>21.167.552</b>	<b>14.009.406</b>
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-36.228.144	89.407.582	21.167.552	14.009.406
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülebilir Faaliyetlerden Pay Başına Kazanç</i>	28	-0,05180000	0,12770000	0,03020000	0,02000000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-18.693.125	45.579.653	-4.020.990	3.298.032
Gains (Losses) on Revaluation of Property, Plant and Equipment	13	-27.634.663	-8.078.555	-9.211.673	-2.692.797
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	3.472.768	74.133.893	4.582.661	8.486.908
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	20	-571.704	-3.961.851	-549.231	-1.047.553
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	20	-571.704	-3.444.918	-549.231	-1.093.663
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	20	0	-516.933	0	46.110
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		6.040.474	-16.513.834	1.157.253	-1.448.526
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		6.908.666	2.019.640	2.302.918	673.200
Taxes Relating to Remeasurements of Defined Benefit Plans		-868.192	-18.533.474	-1.145.665	-2.121.726
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-18.693.125</b>	<b>45.579.653</b>	<b>-4.020.990</b>	<b>3.298.032</b>

<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-54.921.269</b>	<b>134.987.235</b>	<b>17.146.562</b>	<b>17.307.438</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-54.921.269	134.987.235	17.146.562	17.307.438

## 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-36.228.144	89.407.582
Profit (Loss) from Continuing Operations		-36.228.144	89.407.582
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	13-14-15	216.075.789	140.040.492
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7-9	10.105.328	-3.095.707
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	9.814.842	-5.533.266
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	290.486	2.437.559
Adjustments for provisions	18-19	66.429.927	47.650.464
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	66.429.927	48.004.084
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	18	0	-353.620
Adjustments for Interest (Income) Expenses	7-24-25	42.516.083	69.980.028
Adjustments for fair value losses (gains)	3	-561.415	-136.360
Adjustments for Fair Value Losses (Gains) of Financial Assets	3	-561.415	-136.360
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	5	137.383.834	57.273.769
Adjustments for undistributed profits of associates	5	137.383.834	57.273.769
Adjustments for Tax (Income) Expenses	27	60.667.580	85.993.243
Adjustments for losses (gains) on disposal of non-current assets	24	516.747	-13.329
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	516.747	-13.329
Adjustments Related to Gain and Losses on Net Monetary Position		3.694.890	-5.247.427
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	6-7	-289.012.139	188.089.525
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-100.942.569	12.935.801
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-188.069.570	175.153.724
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8-11	-7.883.329	-25.866.724
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	-8.273.743	-25.866.724
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	390.414	0
Adjustments for decrease (increase) in inventories	9	-190.865.304	-48.501.385
Decrease (Increase) in Prepaid Expenses	10	-182.567.332	65.408.312
Adjustments for increase (decrease) in trade accounts payable	6-7	23.296.243	-51.343.164
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	2.173.659	-5.294.143
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	21.122.584	-46.049.021
Increase (Decrease) in Employee Benefit Liabilities	19	52.203.662	-2.613.286
Adjustments for Increase (Decrease) in Contract Liabilities	10	82.155.738	-90.426.908
Adjustments for increase (decrease) in other operating payables	6	-966.472	563.904
Increase (Decrease) in Other Operating Payables to Related Parties	6	-966.472	563.904
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	11.907.195	1.324.220
Other Adjustments for Other Increase (Decrease) in Working Capital		24.583.067	-20.575.180
Decrease (Increase) in Other Assets Related with Operations		-242.046	-7.928.344
Increase (Decrease) in Other Payables Related with Operations		24.825.113	-12.646.836
<b>Cash Flows from (used in) Operations</b>		<b>23.451.948</b>	<b>497.912.069</b>

Payments Related with Provisions for Employee Benefits	19	-7.121.651	-19.888.091
Income taxes refund (paid)		-8.773.429	-11.441.641
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-258.073.922</b>	<b>-332.716.092</b>
Proceeds from sales of property, plant, equipment and intangible assets	13-24	2.939.135	13.329
Proceeds from sales of property, plant and equipment	13-24	2.939.135	13.329
Purchase of Property, Plant, Equipment and Intangible Assets	13-14-15	-357.631.988	-401.374.684
Purchase of property, plant and equipment	13-14	-353.376.123	-401.374.684
Purchase of intangible assets	15	-4.255.865	0
Interest received	24	96.618.931	69.045.144
Other inflows (outflows) of cash		0	-399.881
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-285.529.896</b>	<b>-525.327.852</b>
Payments to Acquire Entity's Shares or Other Equity Instruments	20	-9.129.749	0
Payments to Acquire Entity's Shares	20	-9.129.749	0
Proceeds from borrowings	16	0	5.893.978
Proceeds from Loans	16	0	5.893.978
Repayments of borrowings	16	-121.586.589	0
Loan Repayments	16	-118.623.106	0
Cash Outflows from Other Financial Liabilities	16	-2.963.483	0
Dividends Paid		-23.403.672	-388.877.681
Interest paid	25	-131.409.886	-142.344.149
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-536.046.950	-391.461.607
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-536.046.950	-391.461.607
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>4</b>	<b>1.055.622.744</b>	<b>1.158.176.153</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-214.019.663	-305.698.490
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>4</b>	<b>305.556.131</b>	<b>461.016.056</b>

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity													Non-controlling interests [member]	
	Equity attributable to owners of parent [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]	Other reserves [member]	Retained Earnings				
				Gains/Losses on Revaluation and Remeasurement [member]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	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														
<b>Statement of changes in equity (abstract)</b>															
<b>Statement of changes in equity (line items)</b>															
Equity at beginning of period	88.245.000	704.149.554		417.249.828	-128.437.447		6.987.294			114.741.660	380.292	4.394.173.212	899.155.857	6.496.055.250	6.496.055.250
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						4.478.099	1.345.568			305.915.550	910.011	586.506.629	-899.155.857		
Total Comprehensive Income (Loss)				-6.058.916	55.600.420		-3.961.851						89.407.582	134.987.235	134.987.235
Profit (loss)													89.407.582	89.407.582	89.407.582
Other Comprehensive Income (Loss)				-6.058.916	55.600.420		-3.961.851							45.579.653	45.579.653
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										38.193.344		-427.071.025	-388.877.681		-388.877.681
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	611.755.000	276.414.308												-888.169.308	
Equity at end of period	700.000.000	980.563.862		411.190.912	-68.358.928		3.781.011			458.850.354	1.290.303	3.665.439.508	89.407.582	6.242.164.804	6.242.164.804
<b>Statement of changes in equity (abstract)</b>															
<b>Statement of changes in equity (line items)</b>															
Equity at beginning of period	700.000.000	980.570.668		585.178.795	-76.157.756		-1.113.456			458.853.753	1.290.312	3.665.475.121	126.192.157	6.440.289.594	6.440.289.594
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											599.439	125.592.718	-126.192.157		
Total Comprehensive Income (Loss)				-20.725.997	2.604.576		-571.704						-36.228.144	-54.921.269	-54.921.269
Profit (loss)													-36.228.144	-36.228.144	-36.228.144
Other Comprehensive Income (Loss)				-20.725.997	2.604.576		-571.704							-18.693.125	-18.693.125
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  
01.01.2024 - 30.09.2024

