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KAMUYU AYDINLATMA PLATFORMU

BOSSA TİCARET VE SANAYİ İŞLETMELERİ T.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	441.324.217	130.336.915
Trade Receivables		2.044.078.697	2.052.274.970
Trade Receivables Due From Unrelated Parties	5	2.044.078.697	2.052.274.970
Other Receivables		5.177.006	2.607.529
Other Receivables Due From Unrelated Parties		5.177.006	2.607.529
Inventories	6	2.209.100.173	2.245.805.784
Prepayments		25.182.282	39.954.066
Prepayments to Unrelated Parties		25.182.282	39.954.066
Current Tax Assets		0	30.370.464
Other current assets		22.116.377	158.187.671
Other Current Assets Due From Unrelated Parties		22.116.377	158.187.671
SUB-TOTAL		**4.746.978.752**	**4.659.537.399**
Total current assets		**4.746.978.752**	**4.659.537.399**
NON-CURRENT ASSETS			
Financial Investments		1.772.502	1.968.360
Investment property	9	2.384.886.825	2.384.886.825
Property, plant and equipment	7	6.371.102.544	6.580.973.790
Intangible assets and goodwill	8	424.921.343	324.632.310
Prepayments		33.389.552	39.300.885
Prepayments to Unrelated Parties		33.389.552	39.300.885
Total non-current assets		**9.216.072.766**	**9.331.762.170**
Total assets		**13.963.051.518**	**13.991.299.569**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.790.987.748	1.934.205.785
Current Borrowings From Unrelated Parties		1.790.987.748	1.934.205.785
Bank Loans	4	1.776.022.086	1.916.318.866
Lease Liabilities	4	14.965.662	17.886.919
Current Portion of Non-current Borrowings		133.863.155	123.213.913
Current Portion of Non-current Borrowings from Unrelated Parties		133.863.155	123.213.913
Bank Loans	4	133.863.155	123.213.913
Trade Payables		365.656.914	501.809.802
Trade Payables to Unrelated Parties	5	365.656.914	501.809.802
Employee Benefit Obligations		76.501.394	82.575.311
Deferred Income Other Than Contract Liabilities		86.663.526	98.853.014
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	86.663.526	98.853.014
Current tax liabilities, current		7.541.096	0
Current provisions		36.440.660	35.837.615
Current provisions for employee benefits		32.336.406	32.912.597
Other current provisions		4.104.254	2.925.018
Other Current Liabilities		25.533.586	44.413.806
Other Current Liabilities to Unrelated Parties		25.533.586	44.413.806
SUB-TOTAL		**2.523.188.079**	**2.820.909.246**
Total current liabilities		**2.523.188.079**	**2.820.909.246**
NON-CURRENT LIABILITIES			
Long Term Borrowings		508.191.989	641.007.473
Long Term Borrowings From Unrelated Parties		508.191.989	641.007.473
Bank Loans	4	506.756.024	624.727.197
Lease Liabilities	4	1.435.965	16.280.276
Trade Payables		31.786.110	55.789.277
Trade Payables To Unrelated Parties	5	31.786.110	55.789.277
Employee Benefit Obligations		307.699.991	285.479.720
Deferred Tax Liabilities		708.840.053	480.824.656
Total non-current liabilities		**1.556.518.143**	**1.463.101.126**
Total liabilities		**4.079.706.222**	**4.284.010.372**
EQUITY			

Equity attributable to owners of parent		9.883.345.296	9.707.289.197
Issued capital	13	1.300.000.000	1.300.000.000
Inflation Adjustments on Capital	13	1.103.271.685	1.103.271.685
Treasury Shares (-)	13	-96.039.914	-85.157.062
Share Premium (Discount)	13	37.532.325	37.532.325
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		993.388.849	1.011.903.807
Gains (Losses) on Revaluation and Remeasurement		993.388.849	1.011.903.807
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.450.719.239	1.450.719.239
Gains (Losses) on Remeasurements of Defined Benefit Plans		-457.330.390	-438.815.432
Restricted Reserves Appropriated From Profits	13	341.914.799	331.031.947
Prior Years' Profits or Losses		5.997.823.643	5.329.399.040
Current Period Net Profit Or Loss		205.453.909	679.307.455
Total equity		**9.883.345.296**	**9.707.289.197**
Total Liabilities and Equity		**13.963.051.518**	**13.991.299.569**

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
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	5.069.225.034	5.903.756.926	1.523.877.510	1.986.954.437
Cost of sales	14	-4.120.432.360	-4.574.060.518	-1.269.756.391	-1.599.794.212
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		948.792.674	1.329.696.408	254.121.119	387.160.225
GROSS PROFIT (LOSS)		948.792.674	1.329.696.408	254.121.119	387.160.225
General Administrative Expenses		-148.344.571	-132.508.085	-52.177.425	-42.563.410
Marketing Expenses		-447.986.279	-465.333.134	-143.840.987	-157.371.049
Research and development expense		-4.125.090	-4.237.860	-2.607.710	-1.484.775
Other Income from Operating Activities	15	899.731.958	632.672.302	144.375.208	248.370.434
Other Expenses from Operating Activities	15	-381.029.151	-262.020.893	-63.266.461	-81.202.317
PROFIT (LOSS) FROM OPERATING ACTIVITIES		867.039.541	1.098.268.738	136.603.744	352.909.108
Investment Activity Income		0	3.966.919	0	124.393
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		867.039.541	1.102.235.657	136.603.744	353.033.501
Finance income	16	106.541.094	14.576.525	55.260.809	7.413.725
Finance costs	17	-741.704.601	-507.759.023	-174.802.754	-193.669.046
Gains (losses) on net monetary position	18	241.023.916	193.840.439	66.867.747	35.508.720
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		472.899.950	802.893.598	83.929.546	202.286.900
Tax (Expense) Income, Continuing Operations		-267.446.041	-219.197.449	-70.749.816	-88.140.329
Current Period Tax (Expense) Income		-33.258.989	-75.800.884	-5.611.126	-13.920.647
Deferred Tax (Expense) Income		-234.187.052	-143.396.565	-65.138.690	-74.219.682
PROFIT (LOSS) FROM CONTINUING OPERATIONS		205.453.909	583.696.149	13.179.730	114.146.571
PROFIT (LOSS)		205.453.909	583.696.149	13.179.730	114.146.571
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		205.453.909	583.696.149	13.179.730	114.146.571
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		0,00160000	0,00890000	0,00010000	0,00170000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-18.514.958	-69.105.261	13.740.166	-574.281
Gains (Losses) on Remeasurements of Defined Benefit Plans		-24.686.611	-92.140.347	18.320.221	-765.707
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		6.171.653	23.035.086	-4.580.055	191.426
Deferred Tax (Expense) Income		6.171.653	23.035.086	-4.580.055	191.426
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-18.514.958**	**-69.105.261**	**13.740.166**	**-574.281**
TOTAL COMPREHENSIVE INCOME (LOSS)		**186.938.951**	**514.590.888**	**26.919.896**	**113.572.290**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		186.938.951	514.590.888	26.919.896	113.572.290

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		**1.282.462.715**	**858.524.897**
Profit (Loss)		205.453.909	583.696.149
Adjustments to Reconcile Profit (Loss)		**1.105.836.473**	**445.914.700**
Adjustments for depreciation and amortisation expense	7,8	294.707.958	199.315.351
Adjustments for Impairment Loss (Reversal of Impairment Loss)		31.535.429	29.400.736
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	31.339.571	29.284.961
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	5	195.858	115.775
Adjustments for provisions		90.344.495	70.590.225
Adjustments for (Reversal of) Provisions Related with Employee Benefits		88.572.241	70.126.763
Adjustments for (Reversal of) Other Provisions		1.772.254	463.462
Adjustments for Interest (Income) Expenses		375.997.165	422.828.386
Adjustments for interest expense	17	374.036.756	423.632.297
Deferred Financial Expense from Credit Purchases		2.760.391	1.019.972
Unearned Financial Income from Credit Sales		-799.982	-1.823.883
Adjustments for unrealised foreign exchange losses (gains)		612.556.459	474.248.612
Adjustments for Tax (Income) Expenses		272.098.610	99.917.376
Adjustments for losses (gains) on disposal of non-current assets		0	-3.966.919
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-3.966.919
Adjustments Related to Gain and Losses on Net Monetary Position		-571.403.643	-846.419.067
Changes in Working Capital		**-1.763.698**	**-118.374.017**
Adjustments for decrease (increase) in trade accounts receivable		13.317.161	287.649.392
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		13.317.161	287.649.392
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.569.477	-540.030
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.569.477	-540.030
Adjustments for decrease (increase) in inventories	6	36.705.611	-259.779.373
Decrease (Increase) in Prepaid Expenses		14.771.784	29.596.501
Adjustments for increase (decrease) in trade accounts payable		-162.916.446	-174.043.392
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-162.916.446	-174.043.392
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-12.189.488	35.150.810
Other Adjustments for Other Increase (Decrease) in Working Capital		111.117.157	-36.407.925
Decrease (Increase) in Other Assets Related with Operations		136.071.294	-7.231.019
Increase (Decrease) in Other Payables Related with Operations		-24.954.137	-29.176.906
Cash Flows from (used in) Operations		**1.309.526.684**	**911.236.832**
Payments Related with Provisions for Employee Benefits		-27.063.969	-52.711.935
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-179.214.408**	**-573.301.444**
Proceeds from sales of property, plant, equipment and intangible assets		1.475.326	3.966.919
Proceeds from sales of property, plant and equipment	7	1.475.326	3.966.919
Purchase of Property, Plant, Equipment and Intangible Assets		-180.689.734	-577.268.363
Purchase of property, plant and equipment	7,8	-180.689.734	-577.268.363
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-715.781.367**	**-337.568.187**
Payments to Acquire Entity's Shares or Other Equity Instruments		-10.882.852	0
Payments to Acquire Entity's Shares		-10.882.852	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	124.928.830

Cash Inflows from Sale of Acquired Entity's Shares		0	124.928.830
Proceeds from borrowings		2.030.195.083	1.839.813.243
Proceeds from Loans	4	2.030.195.083	1.839.813.243
Repayments of borrowings		-2.398.920.367	-1.896.963.878
Loan Repayments	4	-2.384.876.498	-1.874.636.602
Cash Outflows from Other Financial Liabilities		-14.043.869	-22.327.276
Interest paid		-336.173.231	-405.346.382
INFLATION EFFECT		-76.479.638	-125.032.987
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		310.987.302	-177.377.721
Net increase (decrease) in cash and cash equivalents		310.987.302	-177.377.721
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**130.336.915**	**355.518.791**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**441.324.217**	**178.141.070**

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity - Equity attributable to owners of parent [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 - Gains/Losses on Revaluation and Remeasurement [member] - Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss - Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings - Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**650.000.000**	**1.753.271.685**	**-105.260.741**	**37.532.325**	**1.426.923.341**	**-352.094.870**			**271.092.475**	**3.212.016.226**	**2.079.503.096**	**8.972.983.537**		**8.972.983.537**
	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		650.000.000	1.753.271.685	-105.260.741	37.532.325	1.426.923.341	-352.094.870			271.092.475	3.212.016.226	2.079.503.096	8.972.983.537		8.972.983.537
	Transfers										80.043.150	1.999.459.946	-2.079.503.096			
	Total Comprehensive Income (Loss)							-69.105.261					583.696.149	514.590.888		514.590.888
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity		650.000.000	-650.000.000												
	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				27.109.637						-27.109.637	124.928.830		124.928.830		124.928.830
	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		**1.300.000.000**	**1.103.271.685**	**-78.151.104**	**37.532.325**	**1.426.923.341**	**-421.200.131**			**324.025.988**	**5.336.405.002**	**583.696.149**	**9.612.503.255**		**9.612.503.255**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**1.300.000.000**	**1.103.271.685**	**-85.157.062**	**37.532.325**	**1.450.719.239**	**-438.815.432**			**331.031.947**	**5.329.399.040**	**679.307.455**	**9.707.289.197**		**9.707.289.197**
	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		1.300.000.000	1.103.271.685	-85.157.062	37.532.325	1.450.719.239	-438.815.432			331.031.947	5.329.399.040	679.307.455	9.707.289.197		9.707.289.197
	Transfers											679.307.455	-679.307.455			
	Total Comprehensive Income (Loss)							-18.514.958					205.453.909	186.938.951		186.938.951
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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															

Current Period 01.01.2025 - 30.09.2025	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				-10.882.852						10.882.852	-10.882.852		-10.882.852		-10.882.852
	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		**1.300.000.000**	**1.103.271.685**	**-96.039.914**	**37.532.325**	**1.450.719.239**	**-457.330.390**			**341.914.799**	**5.997.823.643**	**205.453.909**	**9.883.345.296**		**9.883.345.296**