Date and time of publication on KAP: 10.11.2025 21:37:14
https://www.kap.org.tr/en/Bildirim/1515046

KAMUYU AYDINLATMA PLATFORMU

BİG MEDYA TEKNOLOJİ A.Ş.
Financial Report
Consolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	64.263.680	29.926.612
Trade Receivables		138.928.986	168.142.022
Trade Receivables Due From Related Parties	3	11.914.568	17.922.521
Trade Receivables Due From Unrelated Parties	5	127.014.418	150.219.501
Other Receivables		6.617.992	0
Other Receivables Due From Unrelated Parties		6.617.992	0
Inventories	6	6.247.771	5.848.642
Prepayments	13	10.199.877	3.557.061
Prepayments to Unrelated Parties		10.199.877	3.557.061
Current Tax Assets		0	5.590.694
Other current assets		2.241.464	2.494.577
Other Current Assets Due From Unrelated Parties		2.241.464	2.494.577
SUB-TOTAL		**228.499.770**	**215.559.608**
Total current assets		**228.499.770**	**215.559.608**
NON-CURRENT ASSETS			
Other Receivables		2.967	3.721
Other Receivables Due From Unrelated Parties		2.967	3.721
Property, plant and equipment	7	15.794.741	7.222.532
Other property, plant and equipment		15.794.741	7.222.532
Right of Use Assets	9	40.941.309	20.303.816
Intangible assets and goodwill		12.215.637	8.201.651
Goodwill		7.925.546	7.925.546
Other intangible assets	8	4.290.091	276.105
Deferred Tax Asset		51.459.061	45.116.941
Total non-current assets		**120.413.715**	**80.848.661**
Total assets		**348.913.485**	**296.408.269**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		44.820.590	0
Current Borrowings From Related Parties		44.820.590	0
Other short-term borrowings		44.820.590	0
Current Portion of Non-current Borrowings		8.296.831	7.962.634
Current Portion of Non-current Borrowings from Unrelated Parties		8.296.831	7.962.634
Lease Liabilities	10	8.296.831	7.962.634
Trade Payables	5	107.908.952	89.329.770
Trade Payables to Unrelated Parties		107.908.952	89.329.770
Employee Benefit Obligations	12	12.759.871	25.579.576
Other Payables		11.833.300	9.777.910
Other Payables to Unrelated Parties		11.833.300	9.777.910
Contract Liabilities		23.705.595	5.907.497
Other Contact Liabilities		23.705.595	5.907.497
Deferred Income Other Than Contract Liabilities		4.284.714	2.877.387
Deferred Income Other Than Contract Liabilities from Unrelated Parties		4.284.714	2.877.387
Current provisions		36.805.392	41.182.409
Current provisions for employee benefits	12	36.098.622	40.528.331
Other current provisions		706.770	654.078
Other Current Liabilities		54.903	30.950
Other Current Liabilities to Unrelated Parties		54.903	30.950
SUB-TOTAL		**250.470.148**	**182.648.133**
Total current liabilities		**250.470.148**	**182.648.133**
NON-CURRENT LIABILITIES			
Long Term Borrowings		26.733.750	9.791.792
Long Term Borrowings From Unrelated Parties		26.733.750	9.791.792
Lease Liabilities	10	26.733.750	9.791.792
Contract Liabilities		0	733.830
Other Contract Liabilities		0	733.830

Non-current provisions		102.180.291	110.926.522
Non-current provisions for employee benefits	12	102.180.291	110.926.522
Total non-current liabilities		**128.914.041**	**121.452.144**
Total liabilities		**379.384.189**	**304.100.277**
EQUITY			
Equity attributable to owners of parent		-30.470.704	-7.692.008
Issued capital		19.559.175	19.559.175
Inflation Adjustments on Capital		15.861.258	469.865.406
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-79.116.116	-79.116.116
Gains (Losses) on Revaluation and Remeasurement		-79.116.116	-79.116.116
Gains (Losses) on Remeasurements of Defined Benefit Plans		-79.116.116	-79.116.116
Other reserves		15.342.040	152.480.773
Prior Years' Profits or Losses		20.661.635	-548.578.238
Current Period Net Profit Or Loss		-22.778.696	-21.903.008
Total equity		**-30.470.704**	**-7.692.008**
Total Liabilities and Equity		**348.913.485**	**296.408.269**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	15	425.347.570	504.516.267	114.832.259	115.095.966
Cost of sales	15	-286.182.926	-276.885.733	-99.409.790	-96.889.963
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		139.164.644	227.630.534	15.422.469	18.206.003
GROSS PROFIT (LOSS)		139.164.644	227.630.534	15.422.469	18.206.003
General Administrative Expenses	16	-81.859.405	-69.507.549	-26.945.587	-27.900.498
Marketing Expenses	16	-153.020.480	-206.419.383	-36.819.058	-48.634.261
Other Income from Operating Activities	17	19.333.797	32.671.982	1.645.785	9.250.186
Other Expenses from Operating Activities	17	-16.431.030	-15.453.587	-3.745.812	849.713
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-92.812.474	-31.078.003	-50.442.203	-48.228.857
Investment Activity Income	18	65.951.406	1.222.175	-332.075	1.220.233
Investment Activity Expenses		-30.515	-579.585	-938	-484.030
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-26.891.583	-30.435.413	-50.775.216	-47.492.654
Finance income		0	0	0	0
Finance costs	19	-19.991.324	-6.006.451	-8.021.609	-2.076.704
Gains (losses) on net monetary position		8.615.085	6.112.577	5.997.431	5.912.174
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-38.267.822	-30.329.287	-52.799.394	-43.657.184
Tax (Expense) Income, Continuing Operations		15.489.126	161.799	9.804.536	4.563.593
Current Period Tax (Expense) Income		0	0	7.003.281	6.073.684
Deferred Tax (Expense) Income		15.489.126	161.799	2.801.255	-1.510.091
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-22.778.696	-30.167.488	-42.994.858	-39.093.591
PROFIT (LOSS)		-22.778.696	-30.167.488	-42.994.858	-39.093.591
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-22.778.696	-30.167.488	-42.994.858	-39.093.591
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	Consolidated

	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)		-22.778.696	-30.167.488	-42.994.858	-39.093.591
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-22.778.696**	**-30.167.488**	**-42.994.858**	**-39.093.591**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-22.778.696	-30.167.488	-42.994.858	-39.093.591

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**29.835.001**	**8.330.830**
Profit (Loss)		-22.778.696	-30.167.488
Adjustments to Reconcile Profit (Loss)		**12.012.395**	**39.294.321**
Adjustments for depreciation and amortisation expense		12.058.370	12.535.510
Adjustments for Impairment Loss (Reversal of Impairment Loss)		923.568	-1.576.903
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		923.568	-1.576.903
Adjustments for provisions		42.626.753	37.424.629
Adjustments for (Reversal of) Provisions Related with Employee Benefits		42.441.453	37.670.556
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		185.300	0
Adjustments for (Reversal of) Other Provisions		0	-245.927
Adjustments for Interest (Income) Expenses		-10.751.228	-13.484.757
Adjustments for Interest Income		-25.417.151	-17.152.500
Adjustments for interest expense		12.563.090	2.735.616
Deferred Financial Expense from Credit Purchases		13.588.839	12.141.022
Unearned Financial Income from Credit Sales		-11.486.006	-11.208.895
Adjustments for Tax (Income) Expenses		-15.489.126	-161.799
Adjustments for losses (gains) on disposal of non-current assets		-30.515	-1.782
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-30.515	-1.782
Adjustments Related to Gain and Losses on Net Monetary Position		-17.325.427	4.559.423
Changes in Working Capital		**46.716.871**	**-6.972.126**
Decrease (Increase) in Financial Investments		0	38.687.070
Adjustments for decrease (increase) in trade accounts receivable		15.709.282	-4.672.396
Decrease (Increase) in Trade Accounts Receivables from Related Parties		5.422.521	6.036.137
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		10.286.761	-10.708.533
Adjustments for decrease (increase) in inventories		-399.129	-1.308.473
Decrease (Increase) in Prepaid Expenses		-6.642.816	-979.025
Adjustments for increase (decrease) in trade accounts payable		30.065.188	-23.873.965
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	-14.652.619
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		30.065.188	-9.221.346
Increase (Decrease) in Employee Benefit Liabilities		-12.819.705	0
Adjustments for Increase (Decrease) in Contract Liabilities		17.064.268	4.603.425
Increase (Decrease) In Other Contract Liabilities		17.064.268	4.603.425
Adjustments for increase (decrease) in other operating payables		2.055.390	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.055.390	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		1.407.327	0
Other Adjustments for Other Increase (Decrease) in Working Capital		277.066	-19.428.762
Decrease (Increase) in Other Assets Related with Operations		253.113	-1.066.090
Increase (Decrease) in Other Payables Related with Operations		23.953	-18.362.672
Cash Flows from (used in) Operations		**35.950.570**	**2.154.707**
Interest received		25.413.867	17.152.500
Payments Related with Provisions for Employee Benefits		-24.911.444	-2.464.857
Income taxes refund (paid)		-6.617.992	-8.511.520
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-15.748.350**	**-1.606.312**
Proceeds from sales of property, plant, equipment and intangible assets		73.529	1.782

Purchase of Property, Plant, Equipment and Intangible Assets		-15.821.879	-1.724.924
Purchase of property, plant and equipment		-15.821.879	-1.724.924
Purchase of other long-term assets		0	116.830
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**26.314.452**	**5.968.678**
Proceeds from borrowings		159.485.523	11.996.461
Proceeds from Loans		159.485.523	11.996.461
Repayments of borrowings		-110.097.007	0
Loan Repayments		-110.097.007	0
Payments of Lease Liabilities		-10.510.974	-6.027.783
Interest paid		-12.563.090	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		40.401.103	12.693.196
Net increase (decrease) in cash and cash equivalents		40.401.103	12.693.196
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**29.926.612**	**33.137.003**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.067.319	-8.751.174
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**64.260.396**	**37.079.025**

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	Capital Advance	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		
						Gains (Losses) on Remeasurements of Defined Benefit Plans							
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		**19.559.175**	**469.865.406**		**-46.750.085**			**152.226.866**	**-536.133.177**	**-12.191.150**			**46.577.035**
	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		0	0	0				253.907	-12.445.057	12.191.150			
	Total Comprehensive Income (Loss)										-30.167.488			-30.167.488
	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													
	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		**19.559.175**	**469.865.406**		**-46.750.085**			**152.480.773**	**-548.578.234**	**-30.167.488**	**16.409.547**		**16.409.547**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**19.559.175**	**469.865.406**		**-79.116.116**			**152.480.773**	**-548.578.237**	**-21.903.009**			**-7.692.008**
	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		0	0	0				0	-21.903.009	21.903.009			
	Total Comprehensive Income (Loss)										-22.778.696			-22.778.696
	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														
	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			-454.004.148						-137.138.733	591.142.881				
	Equity at end of period		**19.559.175**	**15.861.258**		**-79.116.116**				**15.342.040**	**20.661.635**	**-22.778.696**	**-30.470.704**		**-30.470.704**