



KAMUYU AYDINLATMA PLATFORMU

GIPTA OFİS KIRTASIYE VE PROMOSYON ÜRÜNLERİ İMALAT SANAYİ A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



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

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	1.798.439.833	1.679.193.982
Financial Investments		292.196.254	290.352.559
Time Deposits	5	292.196.254	290.352.559
Trade Receivables		262.640.700	395.591.137
Trade Receivables Due From Related Parties	26	616.143	42.232
Trade Receivables Due From Unrelated Parties	6	262.024.557	395.548.905
Other Receivables		87.137	173.082
Other Receivables Due From Unrelated Parties	7	87.137	173.082
Inventories	8	325.624.677	292.838.503
Prepayments		130.731.469	74.003.140
Prepayments to Unrelated Parties	14	130.731.469	74.003.140
Current Tax Assets	23	0	8.776.592
Other current assets		0	5.348.722
Other Current Assets Due From Unrelated Parties	13	0	5.348.722
SUB-TOTAL		2.809.720.070	2.746.277.717
Total current assets		2.809.720.070	2.746.277.717
NON-CURRENT ASSETS			
Trade Receivables		2.525.000	0
Trade Receivables Due From Unrelated Parties		2.525.000	0
Investments accounted for using equity method		11.632.287	8.934.248
Property, plant and equipment		1.450.130.536	1.474.552.601
Buildings	9	1.450.130.536	1.474.552.601
Intangible assets and goodwill		259.313	267.797
Other Rights	10	259.313	267.797
Prepayments		37.500	41.266
Prepayments to Unrelated Parties	14	37.500	41.266
Total non-current assets		1.464.584.636	1.483.795.912
Total assets		4.274.304.706	4.230.073.629
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		90.394.062	144.775.682
Current Borrowings From Related Parties		90.394.062	144.775.682
Bank Loans	4	90.394.062	144.775.682
Current Portion of Non-current Borrowings		9.033.555	12.759.039
Current Portion of Non-current Borrowings from Unrelated Parties		9.033.555	12.759.039
Bank Loans	4	9.033.555	12.759.039
Trade Payables		42.643.159	116.975.419
Trade Payables to Unrelated Parties	6	42.643.159	116.975.419
Employee Benefit Obligations	15	20.636.349	6.608.532
Other Payables		921.044	1.647.665
Other Payables to Unrelated Parties	7	921.044	1.647.665
Deferred Income Other Than Contract Liabilities		236.796.304	7.889.235
Deferred Income Other Than Contract Liabilities from Unrelated Parties	14	236.796.304	7.889.235
Current tax liabilities, current		10.446.431	0
Current provisions		1.096.355	1.782.448
Other current provisions	11	1.096.355	1.782.448
Other Current Liabilities		6.596.219	3.719.924
Other Current Liabilities to Unrelated Parties	13	6.596.219	3.719.924
SUB-TOTAL		418.563.478	296.157.944
Total current liabilities		418.563.478	296.157.944
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.180.643	1.787.545
Long Term Borrowings From Unrelated Parties		1.180.643	1.787.545
Bank Loans	4	1.180.643	1.787.545
Trade Payables		13.325.459	5.101.025
Trade Payables To Unrelated Parties		13.325.459	5.101.025

Employee Benefit Obligations	12	42.948.252	31.801.780
Deferred Tax Liabilities	24	250.122.890	244.749.041
Total non-current liabilities		307.577.244	283.439.391
Total liabilities		726.140.722	579.597.335
EQUITY			
Equity attributable to owners of parent		3.548.163.984	3.650.476.294
Issued capital	16	132.000.000	132.000.000
Inflation Adjustments on Capital	16	796.666.023	796.666.023
Treasury Shares (-)		-18.127.552	-18.127.552
Share Premium (Discount)	16	1.392.218.498	1.392.218.497
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		282.550.629	280.961.710
Gains (Losses) on Revaluation and Remeasurement		274.052.812	278.537.235
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	324.920.001	324.920.001
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-50.867.189	-46.382.766
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		8.497.817	2.424.475
Restricted Reserves Appropriated From Profits		124.960.480	124.960.480
Legal Reserves	16	124.960.480	124.960.480
Prior Years' Profits or Losses	16	941.797.136	695.483.425
Current Period Net Profit Or Loss		-103.901.230	246.313.711
Total equity		3.548.163.984	3.650.476.294
Total Liabilities and Equity		4.274.304.706	4.230.073.629

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	17	189.214.642	143.000.416
Cost of sales	17	-102.146.788	-63.210.602
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		87.067.854	79.789.814
GROSS PROFIT (LOSS)		87.067.854	79.789.814
General Administrative Expenses	18	-21.945.833	-21.602.630
Marketing Expenses	18	-40.601.184	-28.958.415
Other Income from Operating Activities	19	8.489.547	3.146.936
Other Expenses from Operating Activities	20	-28.310.852	-25.469.328
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.699.532	6.906.377
Investment Activity Income	21	23.396.564	1.147.393
Investment Activity Expenses	21	-135.077	-3.609.000
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-3.375.303	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.585.716	4.444.770
Finance income	22	158.031.440	152.059.213
Finance costs	23	-21.470.848	-20.111.992
Gains (losses) on net monetary position		-215.675.389	-172.965.019
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-54.529.081	-36.573.028
Tax (Expense) Income, Continuing Operations		-49.372.149	-18.375.659
Current Period Tax (Expense) Income	24	-42.503.491	0
Deferred Tax (Expense) Income	24	-6.868.658	-18.375.659
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-103.901.230	-54.948.687
PROFIT (LOSS)		-103.901.230	-54.948.687
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-103.901.230	-54.948.687
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 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-103.901.230	-54.948.687
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.484.423	389.806
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.484.423	389.806
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.073.342	0
Change in Value of Foreign Currency Basis Spreads		6.073.342	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		6.073.342	0
OTHER COMPREHENSIVE INCOME (LOSS)		1.588.919	389.806
TOTAL COMPREHENSIVE INCOME (LOSS)		-102.312.311	-54.558.881
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-102.312.311	-54.558.881

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		168.424.554	475.305.061
Profit (Loss)		-103.901.230	-54.948.687
Profit (Loss) from Continuing Operations		-103.901.230	-54.948.687
Adjustments to Reconcile Profit (Loss)		104.177.050	90.907.223
Adjustments for depreciation and amortisation expense	9-10	12.189.413	12.403.664
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-23.267.785	1.298.196
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	21	79.130	1.801.933
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets	21	-23.340.617	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	6	-6.298	-503.737
Adjustments for provisions		9.774.224	9.346.955
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	10.297.655	9.680.162
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	-523.431	-333.207
Adjustments for Interest (Income) Expenses		-141.073.373	-136.187.076
Adjustments for interest expense	22	-141.073.373	-136.187.076
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		3.375.303	0
Adjustments for Tax (Income) Expenses	24	49.372.149	18.375.661
Adjustments Related to Gain and Losses on Net Monetary Position		193.807.119	185.669.823
Changes in Working Capital		194.458.390	451.381.754
Adjustments for decrease (increase) in trade accounts receivable		94.330.977	256.349.828
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-577.765	-5.056.941
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		94.908.742	261.406.769
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		70.150	-82.209
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		70.150	-82.209
Adjustments for Decrease (Increase) in Contract Assets		4.860.610	-9.965.841
Decrease (Increase) In Other Contract Assets		4.860.610	-9.965.841
Adjustments for decrease (increase) in inventories		-32.786.174	-192.428.161
Decrease (Increase) in Prepaid Expenses		-63.481.689	-125.686.222
Adjustments for increase (decrease) in trade accounts payable		-55.432.912	-14.525.885
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-55.432.912	-14.525.885
Increase (Decrease) in Employee Benefit Liabilities		14.630.897	2.222.352
Adjustments for increase (decrease) in other operating payables		-576.259	-955.848
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-576.259	-955.848
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		229.627.023	537.353.877
Other Adjustments for Other Increase (Decrease) in Working Capital		3.215.767	-900.137
Increase (Decrease) in Other Payables Related with Operations		3.215.767	-900.137
Cash Flows from (used in) Operations		194.734.210	487.340.290
Payments Related with Provisions for Employee Benefits	12	-2.228.256	-767.379
Income taxes refund (paid)		-24.081.400	-11.267.850
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		165.193.446	139.995.116
Proceeds from sales of property, plant, equipment and intangible assets		14.118.288	0
Proceeds from sales of property, plant and equipment	9	14.118.288	0
Purchase of Property, Plant, Equipment and Intangible Assets		-1.956.282	-11.119.631
Purchase of property, plant and equipment	9	-1.956.282	-11.119.631

Cash payments for futures contracts, forward contracts, option contracts and swap contracts		-5.000.000	-117.781
Interest received	22	158.031.440	151.232.528
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-61.132.682	24.906.751
Proceeds from borrowings		-44.174.615	39.952.203
Proceeds from Other Financial Borrowings	4	-44.174.615	39.952.203
Interest paid	23	-16.958.067	-15.045.452
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		272.485.318	640.206.928
Net increase (decrease) in cash and cash equivalents		272.485.318	640.206.928
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.679.193.982	1.284.112.219
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-153.239.467	-117.403.205
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.798.439.833	1.806.915.942

Previous Period 01.01.2025 - 31.03.2025	Statement of changes in equity (abstract)																											
	Statement of changes in equity (line items)																											
	Equity at beginning of period		132.000.000		796.666.023		0		1.392.218.498			324.920.001		-37.893.616					65.338.661		666.328.401		260.079.281		3.599.657.249			3.599.657.249
	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																					261.610.243		-260.079.281		1.530.962		1.530.962
	Total Comprehensive Income (Loss)																											
	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		132.000.000		796.666.023		0		1.392.218.498			324.920.001		-37.503.810					65.338.661		927.938.644		-54.948.687		3.546.629.330			3.546.629.330
	Statement of changes in equity (abstract)																											
	Statement of changes in equity (line items)																											
	Equity at beginning of period		132.000.000		796.666.023		-18.127.552		1.392.218.498		2.424.475		324.920.001		-46.382.766				124.960.480		695.483.425		246.313.711		3.650.476.295			3.650.476.295
	Adjustments Related to Accounting Policy Changes																											
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	Adjustments Related to Voluntary Changes in Accounting Policies																											
	Adjustments Related to Errors																											
	Other Restatements																											
	Restated Balances																											
	Transfers																					246.313.711		-246.313.711				
	Total Comprehensive Income (Loss)																											
	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 01.01.2026 - 31.03.2026	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															
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	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															
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	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		132.000.000	796.666.023	-18.127.552	1.392.218.498	8.497.817	324.920.001	-50.867.189			124.960.480	941.797.136	-103.901.230	3.548.163.984	3.548.163.984