



KAMUYU AYDINLATMA PLATFORMU

EBEBEK MAĞAZACILIK A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report



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

Independent Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ebebek Mağazacılık A.Ş. Genel Kurulu'na

Giriş

Ebebek Mağazacılık A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide bilançosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Gökhan Yüksel, SMMM

Sorumlu Denetçi

İstanbul, 6 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		3.497.241.599	2.758.748.107
Financial Investments		1.020.336.782	601.505.257
Financial Assets Measured at Amortised Cost		1.020.336.782	601.505.257
Trade Receivables		145.217.256	246.751.638
Trade Receivables Due From Unrelated Parties		145.217.256	246.751.638
Other Receivables		5.277.691	9.012.566
Other Receivables Due From Unrelated Parties		5.277.691	9.012.566
Inventories		6.482.618.979	6.104.994.743
Prepayments		882.401.484	743.716.374
Prepayments to Unrelated Parties		882.401.484	743.716.374
Other current assets		15.584.827	43.234.455
Other Current Assets Due From Unrelated Parties		15.584.827	43.234.455
SUB-TOTAL		12.048.678.618	10.507.963.140
Total current assets		12.048.678.618	10.507.963.140
NON-CURRENT ASSETS			
Other Receivables		54.517.053	60.063.131
Other Receivables Due From Unrelated Parties		54.517.053	60.063.131
Property, plant and equipment		2.918.080.215	3.049.563.064
Land and Premises		135.995.123	135.995.123
Machinery And Equipments		256.401.077	280.672.791
Vehicles		7.311.895	16.299.381
Fixtures and fittings		993.500.982	1.010.483.213
Leasehold Improvements		1.332.259.426	1.395.317.463
Construction in Progress		192.611.712	210.795.093
Right of Use Assets		2.468.988.394	2.452.110.111
Intangible assets and goodwill		1.314.071.572	1.152.701.801
Goodwill		284.070.545	284.070.545
Other Rights		170.051.430	176.328.398
Capitalized Development Costs		273.003.297	182.577.302
Other intangible assets		586.946.300	509.725.556
Prepayments		11.563.308	0
Prepayments to Unrelated Parties		11.563.308	0
Total non-current assets		6.767.220.542	6.714.438.107
Total assets		18.815.899.160	17.222.401.247
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.006.233.882	2.253.660.534
Current Borrowings From Unrelated Parties		3.006.233.882	2.253.660.534
Bank Loans		2.723.412.485	2.020.653.554
Lease Liabilities		282.821.397	233.006.980
Current Portion of Non-current Borrowings		153.704.431	172.387.798
Current Portion of Non-current Borrowings from Related Parties		153.704.431	172.387.798
Bank Loans		153.704.431	172.387.798
Trade Payables		7.100.115.479	6.542.201.187
Trade Payables to Related Parties		45.663.855	57.935.460
Trade Payables to Unrelated Parties		7.054.451.624	6.484.265.727
Employee Benefit Obligations		343.210.750	425.848.597
Deferred Income Other Than Contract Liabilities		101.706.267	76.686.088
Deferred Income Other Than Contract Liabilities from Unrelated Parties		101.706.267	76.686.088
Current tax liabilities, current		149.053.297	115.588.780
Current provisions		11.431.590	10.939.155
Other current provisions		11.431.590	10.939.155
Other Current Liabilities		78.784.825	69.311.680
Other Current Liabilities to Unrelated Parties		78.784.825	69.311.680
SUB-TOTAL		10.944.240.521	9.666.623.819
Total current liabilities		10.944.240.521	9.666.623.819

NON-CURRENT LIABILITIES			
Long Term Borrowings		1.172.869.707	1.326.661.297
Long Term Borrowings From Unrelated Parties		1.172.869.707	1.326.661.297
Bank Loans		0	83.404.341
Lease Liabilities		1.172.869.707	1.243.256.956
Deferred Income Other Than Contract Liabilities		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	0
Non-current provisions		162.330.221	138.799.055
Non-current provisions for employee benefits		102.680.843	89.243.059
Other non-current provisions		59.649.378	49.555.996
Deferred Tax Liabilities		795.245.597	713.486.370
Other non-current liabilities		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		2.130.445.525	2.178.946.722
Total liabilities		13.074.686.046	11.845.570.541
EQUITY			
Equity attributable to owners of parent		5.741.213.114	5.376.830.706
Issued capital		160.000.000	160.000.000
Inflation Adjustments on Capital		554.502.053	554.502.053
Share Premium (Discount)		2.542.248.564	2.542.248.564
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-103.834.960	-86.213.941
Gains (Losses) on Revaluation and Remeasurement		-103.834.960	-86.213.941
Gains (Losses) on Remeasurements of Defined Benefit Plans		-103.834.960	-86.213.941
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		17.090.465	14.955.699
Exchange Differences on Translation		17.090.465	14.955.699
Restricted Reserves Appropriated From Profits		55.406.521	55.406.521
Legal Reserves		55.406.521	55.406.521
Prior Years' Profits or Losses		2.135.931.810	2.070.576.974
Current Period Net Profit Or Loss		379.868.661	65.354.836
Non-controlling interests		0	0
Total equity		5.741.213.114	5.376.830.706
Total Liabilities and Equity		18.815.899.160	17.222.401.247

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		18.271.141.671	15.260.890.992	9.338.837.535	7.987.707.952
Cost of sales		-11.841.842.558	-9.879.475.386	-5.875.593.295	-4.870.196.530
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.429.299.113	5.381.415.606	3.463.244.240	3.117.511.422
GROSS PROFIT (LOSS)		6.429.299.113	5.381.415.606	3.463.244.240	3.117.511.422
General Administrative Expenses		-785.770.744	-578.227.162	-360.900.048	-295.964.988
Marketing Expenses		-4.331.130.294	-3.728.953.806	-2.176.977.839	-1.747.414.512
Other Income from Operating Activities		76.322.355	20.885.124	42.535.981	9.461.042
Other Expenses from Operating Activities		-1.257.451.383	-1.086.229.347	-746.199.631	-709.614.492
PROFIT (LOSS) FROM OPERATING ACTIVITIES		131.269.047	8.890.415	221.702.703	373.978.472
Investment Activity Income		65.364.171	15.266.631	37.650.232	11.345.481
Investment Activity Expenses		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		196.633.218	24.157.046	259.352.935	385.323.953
Finance income		0	0	0	0
Finance costs		-655.955.225	-696.265.560	-323.095.690	-400.443.711
Gains (losses) on net monetary position		1.175.367.840	591.581.477	518.066.240	-127.710.229
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		716.045.833	-80.527.037	454.323.485	-142.829.987
Tax (Expense) Income, Continuing Operations		-336.177.172	-40.603.508	-149.972.145	98.644.643
Current Period Tax (Expense) Income		-250.365.111	-57.722.218	-142.540.254	-57.722.218
Deferred Tax (Expense) Income		-85.812.061	17.118.710	-7.431.891	156.366.861
PROFIT (LOSS) FROM CONTINUING OPERATIONS		379.868.661	-121.130.545	304.351.340	-44.185.344
PROFIT (LOSS)		379.868.661	-121.130.545	304.351.340	-44.185.344
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	-32.561.029	0	-19.899.212
Owners of Parent		379.868.661	-88.569.516	304.351.340	-24.286.132
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-17.621.019	-6.185.357	-12.949.651	3.525.558
Gains (Losses) on Remeasurements of Defined Benefit Plans		-21.673.853	-7.607.989	-15.928.070	4.336.436
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		4.052.834	1.422.632	2.978.419	-810.878
Taxes Relating to Remeasurements of Defined Benefit Plans		4.052.834	1.422.632	2.978.419	-810.878
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		2.134.766	34.706.426	10.284.790	21.547.742
Exchange Differences on Translation of Foreing Operations		2.134.766	34.706.426	10.284.790	21.547.742
Gains (losses) on exchange differences on translation of Foreign Operations		2.134.766	34.706.426	10.284.790	21.547.742
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-15.486.253	28.521.069	-2.664.861	25.073.300
TOTAL COMPREHENSIVE INCOME (LOSS)		364.382.408	-92.609.476	301.686.479	-19.112.044
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	-32.561.029	0	-19.899.212
Owners of Parent		364.382.408	-60.048.447	301.686.479	787.168

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.007.430.629	608.155.319
Profit (Loss)		379.868.661	-121.130.545
Profit (Loss) from Continuing Operations		379.868.661	-121.130.545
Adjustments to Reconcile Profit (Loss)		740.974.476	582.676.979
Adjustments for depreciation and amortisation expense		821.403.298	710.282.495
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.767.604	-32.693
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-1.767.604	-32.693
Adjustments for provisions		19.419.384	4.056.823
Adjustments for (Reversal of) Provisions Related with Employee Benefits		8.833.567	3.840.751
Adjustments for (Reversal of) Warranty Provisions		10.585.817	216.072
Adjustments for Interest (Income) Expenses		655.955.225	696.265.560
Adjustments for Interest Income		0	0
Adjustments for interest expense		655.955.225	696.265.560
Adjustments for Tax (Income) Expenses		336.177.172	40.603.508
Adjustments for losses (gains) on disposal of non-current assets		-6.568.710	-4.575.375
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-6.568.710	-4.575.375
Other adjustments for which cash effects are investing or financing cash flow		-58.795.461	-10.691.256
Adjustments Related to Gain and Losses on Net Monetary Position		-1.024.848.828	-853.232.083
Changes in Working Capital		1.152.407.456	281.262.703
Adjustments for decrease (increase) in trade accounts receivable		64.320.648	-76.957.920
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		64.320.648	-76.957.920
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		9.280.953	-10.150.160
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		9.280.953	-10.150.160
Adjustments for decrease (increase) in inventories		-375.856.632	-224.231.940
Decrease (Increase) in Prepaid Expenses		-138.685.110	117.190.159
Adjustments for increase (decrease) in trade accounts payable		1.544.573.340	265.519.575
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.544.573.340	265.519.575
Increase (Decrease) in Employee Benefit Liabilities		-18.413.688	119.732.865
Other Adjustments for Other Increase (Decrease) in Working Capital		67.187.945	90.160.124
Decrease (Increase) in Other Assets Related with Operations		67.187.945	90.160.124
Cash Flows from (used in) Operations		2.273.250.593	742.809.137
Payments Related with Provisions for Employee Benefits		-32.515.363	-28.517.654
Income taxes refund (paid)		-233.304.601	-106.136.164
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.019.085.984	-849.060.761
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	60.684.361
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-450.751.801	0
Proceeds from sales of property, plant, equipment and intangible assets		26.862.128	13.105.780
Proceeds from sales of property, plant and equipment		26.862.128	13.105.780
Purchase of Property, Plant, Equipment and Intangible Assets		-583.633.003	-966.072.797
Purchase of property, plant and equipment		-259.598.285	-669.905.076
Purchase of intangible assets		-324.034.718	-296.167.721
Cash advances and loans made to other parties		-11.563.308	43.221.895
Other Cash Advances and Loans Made to Other Parties		-11.563.308	43.221.895
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		164.073.401	1.380.155.649
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		1.854.514.680	2.564.556.162

Proceeds from Loans		1.854.514.680	2.564.556.162
Repayments of borrowings		-786.023.054	-506.354.682
Loan Repayments		-786.023.054	-506.354.682
Payments of Lease Liabilities		-328.589.974	-291.890.719
Dividends Paid		0	0
Interest paid		-575.828.251	-386.155.112
INFLATION EFFECT		-416.059.320	-280.438.711
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		736.358.726	858.811.496
Effect of exchange rate changes on cash and cash equivalents		2.134.766	34.706.426
Net increase (decrease) in cash and cash equivalents		738.493.492	893.517.922
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.758.748.107	1.962.337.979
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.497.241.599	2.855.855.901

[illegible]

Current Period 01.01.2026 - 30.06.2026											0	0	0
	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	160.000.000	554.502.053	2.542.248.564	-103.834.960	17.090.465		55.406.521	2.135.931.810	379.868.661	5.741.213.114	0	5.741.213.114