



KAMUYU AYDINLATMA PLATFORMU

BOSSA TİCARET VE SANAYİ İŞLETMELERİ T.A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independet Audit Comment

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

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Bossa Ticaret ve Sanayi İşletmeleri T.A.Ş. Yönetim Kurulu'na

Giriş

Bossa Ticaret ve Sanayi İşletmeleri T.A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tablolarının tam kapsamlı denetimi ve 30 Haziran 2025 tarihinde sona eren altı aylık ara döneme ait özet finansal tabloların sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiştir. Söz konusu bağımsız denetim şirketi, 27 Şubat 2026 tarihli tam kapsamlı denetim raporunda ve 11 Ağustos 2025 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirmiştir.

Sonuç

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

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Bora Tanrısinatapan, SMMM

Sorumlu Denetçi

7 Ağustos 2026

Adana, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	280.347.642	545.656.871
Trade Receivables		2.124.226.425	2.408.760.708
Trade Receivables Due From Unrelated Parties	5	2.124.226.425	2.408.760.708
Other Receivables		71.879.354	22.180.207
Other Receivables Due From Unrelated Parties		71.879.354	22.180.207
Inventories	6	2.669.136.568	2.835.409.873
Prepayments		28.818.147	38.620.558
Prepayments to Unrelated Parties		28.818.147	38.620.558
Other current assets		36.157.395	54.782.570
Other Current Assets Due From Unrelated Parties		36.157.395	54.782.570
SUB-TOTAL		5.210.565.531	5.905.410.787
Total current assets		5.210.565.531	5.905.410.787
NON-CURRENT ASSETS			
Financial Investments		3.744.576	4.037.694
Investment property	9	2.946.594.247	2.946.594.247
Property, plant and equipment	7	8.202.505.336	8.384.622.877
Intangible assets and goodwill	8	292.351.159	270.335.572
Prepayments		91.163.724	67.108.549
Prepayments to Unrelated Parties		91.163.724	67.108.549
Total non-current assets		11.536.359.042	11.672.698.939
Total assets		16.746.924.573	17.578.109.726
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.535.950.329	2.169.398.097
Current Borrowings From Unrelated Parties		1.535.950.329	2.169.398.097
Bank Loans	4	1.530.519.433	2.154.167.093
Lease Liabilities	4	5.430.896	15.231.004
Current Portion of Non-current Borrowings		143.053.877	161.320.916
Current Portion of Non-current Borrowings from Unrelated Parties		143.053.877	161.320.916
Bank Loans	4	143.053.877	161.320.916
Trade Payables		401.789.209	443.709.342
Trade Payables to Unrelated Parties	5	401.789.209	443.709.342
Employee Benefit Obligations	10	97.905.702	96.320.676
Deferred Income Other Than Contract Liabilities		80.214.027	65.627.825
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	80.214.027	65.627.825
Current tax liabilities, current		3.942.252	7.155.748
Current provisions		60.260.755	51.148.289
Current provisions for employee benefits		56.538.755	46.765.265
Other current provisions	12	3.722.000	4.383.024
Other Current Liabilities		33.573.458	36.016.515
Other Current Liabilities to Unrelated Parties		33.573.458	36.016.515
SUB-TOTAL		2.356.689.609	3.030.697.408
Total current liabilities		2.356.689.609	3.030.697.408
NON-CURRENT LIABILITIES			
Long Term Borrowings		420.627.276	557.062.902
Long Term Borrowings From Unrelated Parties		420.627.276	557.062.902
Bank Loans	4	420.627.276	557.062.902
Trade Payables		7.107.237	20.930.973
Trade Payables To Unrelated Parties	5	7.107.237	20.930.973
Non-current provisions		371.717.780	310.940.920
Non-current provisions for employee benefits		371.717.780	310.940.920
Deferred Tax Liabilities	18	1.098.596.237	1.059.083.535
Total non-current liabilities		1.898.048.530	1.948.018.330
Total liabilities		4.254.738.139	4.978.715.738
EQUITY			

Equity attributable to owners of parent		12.492.186.434	12.599.393.988
Issued capital	13	1.300.000.000	1.300.000.000
Inflation Adjustments on Capital	13	1.653.347.273	1.653.347.273
Treasury Shares (-)	13	-120.613.414	-119.945.593
Share Premium (Discount)	13	46.122.955	46.122.955
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.543.160.278	1.593.395.972
Gains (Losses) on Revaluation and Remeasurement		1.543.160.278	1.593.395.972
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.097.379.990	2.097.379.990
Gains (Losses) on Remeasurements of Defined Benefit Plans		-554.219.712	-503.984.018
Restricted Reserves Appropriated From Profits	13	422.765.652	422.097.831
Prior Years' Profits or Losses		7.703.707.729	7.368.718.892
Current Period Net Profit Or Loss		-56.304.039	335.656.658
Total equity		12.492.186.434	12.599.393.988
Total Liabilities and Equity		16.746.924.573	17.578.109.726

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	14	3.278.782.744	4.356.828.446	1.681.188.820	2.140.773.476
Cost of sales	14	-2.908.673.172	-3.503.156.198	-1.539.658.541	-1.570.269.754
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		370.109.572	853.672.248	141.530.279	570.503.722
GROSS PROFIT (LOSS)		370.109.572	853.672.248	141.530.279	570.503.722
General Administrative Expenses		-117.119.999	-118.178.473	-57.507.712	-56.586.478
Marketing Expenses		-360.505.096	-373.759.935	-185.614.694	-180.942.946
Research and development expense		-3.680.776	-1.864.688	-1.094.678	-265.570
Other Income from Operating Activities		344.212.837	928.247.443	123.311.989	486.525.455
Other Expenses from Operating Activities		-126.333.934	-390.494.166	-59.209.739	-191.344.683
PROFIT (LOSS) FROM OPERATING ACTIVITIES		106.682.604	897.622.429	-38.584.555	627.889.500
Investment Activity Income		19.841.636		410	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		126.524.240	897.622.429	-38.584.145	627.889.500
Finance income	16	36.920.577	63.017.631	12.932.304	49.802.545
Finance costs	17	-240.522.716	-696.657.824	-117.472.944	-385.095.162
Gains (losses) on net monetary position	18	87.082.530	214.018.103	26.947.671	79.410.001
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		10.004.631	478.000.339	-116.177.114	372.006.884
Tax (Expense) Income, Continuing Operations		-66.308.670	-241.717.265	45.601.568	-165.947.123
Current Period Tax (Expense) Income		-12.211.409	-33.976.076	-3.362.303	-28.422.554
Deferred Tax (Expense) Income		-54.097.261	-207.741.189	48.963.871	-137.524.569
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-56.304.039	236.283.074	-70.575.546	206.059.761
PROFIT (LOSS)		-56.304.039	236.283.074	-70.575.546	206.059.761
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-56.304.039	236.283.074	-70.575.546	206.059.761
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>		-0,00040000	0,00190000	-0,00060000	0,00160000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-50.235.694	-39.637.876	-25.800.383	-41.229.466
Gains (Losses) on Remeasurements of Defined Benefit Plans		-64.820.250	-52.850.500	-32.239.836	-54.972.621
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		14.584.556	13.212.624	6.439.453	13.743.155
Deferred Tax (Expense) Income		14.584.556	13.212.624	6.439.453	13.743.155
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-50.235.694	-39.637.876	-25.800.383	-41.229.466
TOTAL COMPREHENSIVE INCOME (LOSS)		-106.539.733	196.645.198	-96.375.929	164.830.295
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-106.539.733	196.645.198	-96.375.929	164.830.295

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		725.008.675	665.529.726
Profit (Loss)		-56.304.039	236.283.074
Adjustments to Reconcile Profit (Loss)		394.535.425	1.034.015.744
Adjustments for depreciation and amortisation expense	7,8	242.575.787	236.432.749
Adjustments for Impairment Loss (Reversal of Impairment Loss)		23.544.085	32.804.155
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5	23.859.910	32.636.542
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		-315.825	167.613
Adjustments for provisions		72.371.597	87.506.664
Adjustments for (Reversal of) Provisions Related with Employee Benefits		72.371.597	55.476.581
Adjustments for (Reversal of) Other Provisions		0	32.030.083
Adjustments for Interest (Income) Expenses		211.862.542	298.330.758
Adjustments for interest expense	17	211.862.542	296.493.633
Deferred Financial Expense from Credit Purchases		0	3.202.931
Unearned Financial Income from Credit Sales		0	-1.365.806
Adjustments for unrealised foreign exchange losses (gains)		218.517.976	617.164.174
Adjustments for Tax (Income) Expenses		50.883.765	273.800.274
Adjustments for losses (gains) on disposal of non-current assets		-19.781.478	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-19.781.478	0
Adjustments Related to Gain and Losses on Net Monetary Position		-405.438.849	-512.023.030
Changes in Working Capital		399.471.493	-587.998.696
Adjustments for decrease (increase) in trade accounts receivable		296.485.448	-188.924.303
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		296.485.448	-188.924.303
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-49.699.147	-6.300.708
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-49.699.147	-6.300.708
Adjustments for decrease (increase) in inventories	6	166.273.305	-173.950.759
Decrease (Increase) in Prepaid Expenses		9.802.411	23.313.478
Adjustments for increase (decrease) in trade accounts payable		-55.743.870	-170.266.847
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-55.743.870	-170.266.847
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	14.586.202	-54.616.145
Other Adjustments for Other Increase (Decrease) in Working Capital		17.767.144	-17.253.412
Decrease (Increase) in Other Assets Related with Operations		18.625.171	25.559.495
Increase (Decrease) in Other Payables Related with Operations		-858.027	-42.812.907
Cash Flows from (used in) Operations		737.702.879	682.300.122
Payments Related with Provisions for Employee Benefits		-12.694.204	-16.770.396
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-86.747.530	-117.382.244
Proceeds from sales of property, plant, equipment and intangible assets		19.841.636	0
Proceeds from sales of property, plant and equipment	7	19.841.636	0
Purchase of Property, Plant, Equipment and Intangible Assets		-106.589.166	-117.382.244
Purchase of property, plant and equipment	7,8	-106.589.166	-117.382.244
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-783.679.278	-117.552.772
Payments to Acquire Entity's Shares or Other Equity Instruments		-667.821	-13.373.785
Payments to Acquire Entity's Shares		-667.821	-13.373.785
Proceeds from borrowings		1.608.791.330	1.870.965.329
Proceeds from Loans	4	1.608.791.330	1.870.965.329

Repayments of borrowings		-2.184.888.097	-1.718.535.782
Loan Repayments	4	-2.176.468.415	-1.705.543.984
Cash Outflows from Other Financial Liabilities	4	-8.419.682	-12.991.798
Interest paid		-206.914.690	-256.608.534
INFLATION EFFECT		-119.891.096	-49.196.930
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-265.309.229	381.397.780
Net increase (decrease) in cash and cash equivalents		-265.309.229	381.397.780
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	545.656.871	160.169.229
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	280.347.642	541.567.009

Previous Period 01.01.2025 - 30.06.2025	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		1.300.000.000	1.653.347.273	-104.648.334	46.122.955	1.782.768.771	-539.254.203				406.800.573	6.549.224.634	834.791.518	11.929.153.187		11.929.153.187
	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	1.653.347.273	-104.648.334	46.122.955	1.782.768.771	-539.254.203				406.800.573	6.549.224.634	834.791.518	11.929.153.187		11.929.153.187
	Transfers												834.791.518	-834.791.518			
	Total Comprehensive Income (Loss)							-39.637.876						236.283.074	196.645.198		196.645.198
	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				-13.373.785							13.373.785	-13.373.785		-13.373.785		-13.373.785
	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	1.653.347.273	-118.022.119	46.122.955	1.782.768.771	-578.892.079				420.174.358	7.370.642.367	236.283.074	12.112.424.600		12.112.424.600
		Statement of changes in equity (abstract)															
		Statement of changes in equity (line items)															
		Equity at beginning of period		1.300.000.000	1.653.347.273	-119.945.593	46.122.955	2.097.379.990	-503.984.018				422.097.831	7.368.718.892	335.656.658	12.599.393.988	
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	1.653.347.273	-119.945.593	46.122.955	2.097.379.990	-503.984.018				422.097.831	7.368.718.892	335.656.658	12.599.393.988		12.599.393.988
Transfers													335.656.658	-335.656.658			
Total Comprehensive Income (Loss)								-50.235.694						-56.304.039	-106.539.733		-106.539.733
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 - 30.06.2026																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				-667.821						667.821	-667.821		-667.821		-667.821
	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	1.653.347.273	-120.613.414	46.122.955		2.097.379.990	-554.219.712			422.765.652	7.703.707.729	-56.304.039	12.492.186.434	12.492.186.434