KAMUYU AYDINLATMA PLATFORMU

BİZİM TOPTAN SATIŞ MAĞAZALARI A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Independet Audit Comment

Independent Audit Company	DRT 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

Bizim Toptan Satış Mağazaları A.Ş. Genel Kurulu'na

Giriş

Bizim Toptan Satış Mağazaları A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili ara dönem özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin 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 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 ara dönem özet 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 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Hususlar

Diğer bilgilerden Grup yönetimi sorumludur. Diğer bilgiler Ek'de yer alan, TMS 34 kapsamında bir ölçüm kriteri olmayan "Diğer Bilgileri" içermektedir.

Ara dönem özet konsolide finansal bilgilere ilişkin sonucumuz, söz konusu diğer bilgileri kapsamamaktadır ve diğer bilgilere ilişkin herhangi bir güvence vermemekteyiz.

Ara dönem özet konsolide finansal bilgilerin denetimi kapsamında sorumluluğumuz, yukarıda belirtilmiş olan diğer bilgileri okumak ve bunu yaparken diğer bilgilerin ara dönem özet konsolide finansal bilgiler ve sınırlı denetimden edindiğimiz bilgi ile önemli seviyede tutarsız olup olmadığını, ya da başka bir şekilde önemli ölçüde yanlış gösterilip gösterilmediklerini değerlendirmektir. Yaptığımız çalışmalara göre diğer bilgilerde önemli ölçüde bir yanlışlık olduğuna hükmedersek, bulgularımızı raporlamamız gerekmektedir. Diğer bilgilere ilişkin bildirmemiz gereken herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Ömer Yüksel, SMMM

Sorumlu Denetçi

İstanbul, 17 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	781.845.311	259.714.067
Trade Receivables		1.830.431.590	1.718.730.888
Trade Receivables Due From Related Parties	5,24	78.677.654	27.127.785
Trade Receivables Due From Unrelated Parties	5	1.751.753.936	1.691.603.103
Other Receivables		8.393.387	6.071.768
Other Receivables Due From Unrelated Parties	6	8.393.387	6.071.768
Inventories	7	3.961.324.079	4.124.094.084
Prepayments	8	117.769.590	95.399.375
Current Tax Assets	21	4.509.896	9.468.307
Other current assets		134.562.661	140.277.790
SUB-TOTAL		**6.838.836.514**	**6.353.756.279**
Total current assets		**6.838.836.514**	**6.353.756.279**
NON-CURRENT ASSETS			
Other Receivables		23.724.227	28.224.386
Other Receivables Due From Unrelated Parties	6	23.724.227	28.224.386
Property, plant and equipment	9	2.699.206.132	3.021.670.282
Right of Use Assets	9	3.807.021.163	4.089.508.450
Intangible assets and goodwill	10	574.041.748	623.986.601
Prepayments	8	756.329	2.750.624
Deferred Tax Asset	21	83.325.387	83.270.562
Total non-current assets		**7.188.074.986**	**7.849.410.905**
Total assets		**14.026.911.500**	**14.203.167.184**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		833.614.818	868.525.705
Current Borrowings From Related Parties		13.991.369	12.392.035
Lease Liabilities	4	13.991.369	12.392.035
Current Borrowings From Unrelated Parties		819.623.449	856.133.670
Lease Liabilities	4	819.623.449	856.133.670
Trade Payables		10.516.087.746	10.098.124.753
Trade Payables to Related Parties	5,24	3.326.870.427	2.638.165.053
Trade Payables to Unrelated Parties	5	7.189.217.319	7.459.959.700
Employee Benefit Obligations	12	174.147.023	116.624.804
Other Payables		5.431.102	6.603.088
Other Payables to Related Parties	6,24	4.500.000	5.299.196
Other Payables to Unrelated Parties	6	931.102	1.303.892
Deferred Income Other Than Contract Liabilities	8	93.788.980	75.883.138
Current provisions		626.859.780	582.092.518
Current provisions for employee benefits	12	169.154.239	219.980.195
Other current provisions	11	457.705.541	362.112.323
Other Current Liabilities		45.659.802	48.022.863
Other Current Liabilities to Unrelated Parties	13	45.659.802	48.022.863
SUB-TOTAL		**12.295.589.251**	**11.795.876.869**
Total current liabilities		**12.295.589.251**	**11.795.876.869**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.284.907.121	1.419.704.052
Long Term Borrowings From Related Parties		47.336.357	42.551.701
Lease Liabilities	4	47.336.357	42.551.701
Long Term Borrowings From Unrelated Parties		1.237.570.764	1.377.152.351
Lease Liabilities	4	1.237.570.764	1.377.152.351
Other Payables		21.428.178	24.848.565
Other Payables to Related Parties	6,24	21.428.178	24.848.565
Deferred Income Other Than Contract Liabilities	8	48.727.992	64.276.024
Non-current provisions		279.790.609	332.916.117
Non-current provisions for employee benefits	12	279.790.609	332.916.117
Deferred Tax Liabilities	21	316.455.680	224.537.937
Total non-current liabilities		**1.951.309.580**	**2.066.282.695**

Total liabilities		**14.246.898.831**	**13.862.159.564**
EQUITY			
Equity attributable to owners of parent		-154.994.722	392.859.101
Issued capital	14	80.476.074	80.476.074
Inflation Adjustments on Capital	14	1.373.347.768	1.373.347.768
Treasury Shares (-)	14	-181.779.893	-181.779.893
Share Premium (Discount)	14	1.774.900.721	1.774.900.721
Effects of Business Combinations Under Common Control		802.399.761	802.399.761
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-672.229.538	-612.053.574
Gains (Losses) on Revaluation and Remeasurement		-672.229.538	-612.053.574
Gains (Losses) on Remeasurements of Defined Benefit Plans		-672.229.538	-612.053.574
Restricted Reserves Appropriated From Profits	14	307.583.421	307.583.421
Prior Years' Profits or Losses	14	-3.152.015.177	-2.218.712.588
Current Period Net Profit Or Loss	22	-487.677.859	-933.302.589
Non-controlling interests		-64.992.609	-51.851.481
Total equity		**-219.987.331**	**341.007.620**
Total Liabilities and Equity		**14.026.911.500**	**14.203.167.184**

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	15	19.853.153.342	23.809.412.265	9.600.099.568	11.517.131.615
Cost of sales	15	-16.638.872.451	-19.912.325.830	-8.084.007.669	-9.632.996.396
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.214.280.891	3.897.086.435	1.516.091.899	1.884.135.219
GROSS PROFIT (LOSS)		3.214.280.891	3.897.086.435	1.516.091.899	1.884.135.219
General Administrative Expenses	16,17	-670.951.689	-762.221.694	-276.571.008	-371.642.229
Marketing Expenses	16,17	-2.892.127.855	-3.334.447.871	-1.414.816.699	-1.632.153.837
Other Income from Operating Activities	18	485.781.323	777.760.562	205.456.968	279.377.974
Other Expenses from Operating Activities	18	-1.401.369.597	-2.140.461.413	-690.345.610	-1.024.238.350
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.264.386.927	-1.562.283.981	-660.184.450	-864.521.223
Investment Activity Income	19	72.357.856	119.410.161	42.797.574	41.992.260
Investment Activity Expenses	19	-2.588.341	-24.105.095	-2.187.019	-23.160.708
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.194.617.412	-1.466.978.915	-619.573.895	-845.689.671
Finance costs	20	-774.761.169	-1.057.834.418	-367.958.018	-512.290.171
Gains (losses) on net monetary position	23	1.580.769.918	1.634.442.553	724.657.968	699.198.029
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-388.608.663	-890.370.780	-262.873.945	-658.781.813
Tax (Expense) Income, Continuing Operations		-111.921.568	-102.753.226	-22.920.173	45.479.379
Deferred Tax (Expense) Income	21	-111.921.568	-102.753.226	-22.920.173	45.479.379
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-500.530.231	-993.124.006	-285.794.118	-613.302.434
PROFIT (LOSS)		-500.530.231	-993.124.006	-285.794.118	-613.302.434
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-12.852.372	-33.048.225	-3.169.316	-25.144.793
Owners of Parent	22	-487.677.859	-960.075.781	-282.624.802	-588.157.641
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına Kar/Zarar	22	-6,06000000	-11,93000000	-3,51200000	-7,30800000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-60.464.720	-123.563.253	-11.523.055	-74.170.642
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-80.523.370	-168.437.515	-15.267.815	-102.580.699
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		20.058.650	44.874.262	3.744.760	28.410.057
Deferred Tax (Expense) Income	21	20.058.650	44.874.262	3.744.760	28.410.057
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-60.464.720**	**-123.563.253**	**-11.523.055**	**-74.170.642**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-560.994.951**	**-1.116.687.259**	**-297.317.173**	**-687.473.076**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-13.141.128	-35.115.296	-2.392.616	-26.066.409
Owners of Parent		-547.853.823	-1.081.571.963	-294.924.557	-661.406.667

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		**1.539.722.759**	**760.977.065**
Profit (Loss)		-500.530.231	-993.124.006
Adjustments to Reconcile Profit (Loss)		**251.566.785**	**428.391.958**
Adjustments for depreciation and amortisation expense	9,10	941.536.448	988.481.338
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.710.390	-9.626.111
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-2.710.390	-9.626.111
Adjustments for provisions		162.167.601	250.252.198
Adjustments for (Reversal of) General Provisions	11,12,14,21	149.933.233	240.134.560
Adjustments for (Reversal of) Other Provisions	5	12.234.368	10.117.638
Adjustments for Interest (Income) Expenses	18,19,20	648.381.458	785.948.798
Adjustments for Tax (Income) Expenses	21	111.921.568	102.753.226
Adjustments for losses (gains) on disposal of non-current assets		2.588.341	24.105.095
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	9,19	2.588.341	24.105.095
Adjustments Related to Gain and Losses on Net Monetary Position		-1.632.024.743	-1.716.993.333
Other adjustments to reconcile profit (loss)		19.706.502	3.470.747
Changes in Working Capital		**1.991.368.941**	**1.584.085.111**
Adjustments for decrease (increase) in trade accounts receivable		-430.202.821	-348.122.966
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-19.862.583	59.334.578
Adjustments for decrease (increase) in inventories		165.480.395	565.394.550
Decrease (Increase) in Prepaid Expenses		-20.375.920	-2.894.880
Adjustments for increase (decrease) in trade accounts payable		2.053.641.606	1.174.793.130
Adjustments for increase (decrease) in other operating payables		242.688.264	135.580.699
Cash Flows from (used in) Operations		**1.742.405.495**	**1.019.353.063**
Payments Related with Provisions for Employee Benefits	12	-198.172.840	-248.907.691
Income taxes refund (paid)	21	-4.509.896	-9.468.307
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**39.720.551**	**40.756.919**
Proceeds from sales of property, plant, equipment and intangible assets		33.252.639	4.216.259
Proceeds from sales of property, plant and equipment	9,19	33.252.639	4.216.259
Purchase of Property, Plant, Equipment and Intangible Assets	9,19	-54.235.351	-64.850.134
Interest received	19	60.703.263	101.390.794
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.018.143.409**	**-1.296.240.944**
Proceeds from borrowings		0	-10.747.958
Proceeds from Other Financial Borrowings		0	-10.747.958
Payments of Lease Liabilities	4	-496.028.362	-519.757.238
Interest paid	20	-522.115.047	-765.735.748
INFLATION EFFECT		-39.168.657	-191.505.639
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		522.131.244	-686.012.599
Net increase (decrease) in cash and cash equivalents		522.131.244	-686.012.599
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**259.714.067**	**1.340.038.912**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**781.845.311**	**654.026.313**

![KAP logo]

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / 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	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss		Non-controlling interests [member]	
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		80.476.074	1.373.347.768	-181.779.893	1.774.900.721	802.399.761	-392.364.842			307.583.421	371.612.606	-2.590.325.194	1.545.850.422	-9.908.707	1.535.941.715
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	14										-2.590.325.194	2.590.325.194			
Total Comprehensive Income (Loss)	14						-121.496.182					-960.075.781	-1.081.571.963	-35.115.296	-1.116.687.259
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		80.476.074	1.373.347.768	-181.779.893	1.774.900.721	802.399.761	-513.861.024			307.583.421	-2.218.712.588	-960.075.781	464.278.459	-45.024.003	419.254.456
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		80.476.074	1.373.347.768	-181.779.893	1.774.900.721	802.399.761	-612.053.574			307.583.421	-2.218.712.588	-933.302.589	392.859.101	-51.851.481	341.007.620
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	14										-933.302.589	933.302.589			
Total Comprehensive Income (Loss)	14						-60.175.964					-487.677.859	-547.853.823	-13.141.128	-560.994.951
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 01.01.2026 - 30.06.2026	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															
	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		**80.476.074**	**1.373.347.768**	**-181.779.893**	**1.774.900.721**	**802.399.761**	**-672.229.538**			**307.583.421**	**-3.152.015.177**	**-487.677.859**	**-154.994.722**	**-64.992.609**	**-219.987.331**