KAMUYU AYDINLATMA PLATFORMU

BESLER GIDA VE KİMYA SANAYİ VE TİCARET A.Ş.
Operating Review (Consolidated)
2026 - 2. 3 Monthly Notification

Summary
Interim Report

Independet Audit Comment

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

(CONVENIENCE TRANSLATION OF

INDEPENDENT AUDITOR'S REPORT ON THE MANAGEMENT'S INTERIM REPORT

ORIGINALLY ISSUED IN TURKISH)

INDEPENDENT AUDITOR'S REPORT ON THE MANAGEMENT'S INTERIM REPORT

To the General Assembly of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.

Opinion

We have been appointed as the independent auditors to perform a review of whether the interim condensed consolidated financial information included in the interim activity report of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. (the "Company") and its subsidiaries (the "Group") as of 30 June 2026 is consistent with the reviewed interim condensed consolidated financial statements. The interim activity report is the responsibility of the Group's management. Our responsibility is to conclude whether the interim condensed consolidated financial information in the report is consistent with the reviewed interim condensed consolidated financial statements as at 19 August 2026 and the explanatory notes.

We conducted our review in accordance with the Independent Auditing Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". Our limited review covers the examination of whether the financial information included in the interim activity report is consistent with the reviewed interim condensed consolidated financial statements and the explanatory notes. A review is substantially less in scope than an audit conducted in accordance with Independent Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed consolidated financial information provided in the Management's interim report, is not presented fairly, in all material respects, and is not consistent with the reviewed interim condensed consolidated financial statements and the explanatory notes.

Other Matter

The independent audit of the Group's consolidated annual report for the year ended 31 December 2025 and the independent review of the Group's consolidated annual report for the six-month period ended 30 June 2025 have been performed by another audit firm which expressed an unqualified opinion and an unqualified conclusion in the annual report dated 11 March 2026 and the six-month annual report dated 15 August 2025, respectively.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Gülşen Tiryaki Sönmez

Partner

İstanbul, 19 August 2026

Operating Review Report

Nature of Financial Statements	Consolidated

Related Companies []

Related Funds []

Operating Review Report	
Correction Notification Flag	Hayır (No)
Date Of The Previous Notification About The Same Subject	-
Explanations	

The interim report for the period 01/01/2026 - 30/06/2026 is attached.

This statement was translated into English for informational purposes. In case of a discrepancy between the Turkish and the English versions of this disclosure statement, the Turkish version shall prevail.