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KAMUYU AYDINLATMA PLATFORMU

ÇİTLEKÇİ MAĞAZACILIK GIDA A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Çitlekçi Mağazacılık Gıda Anonim Şirketi

Genel Kurulu'na;

1.Giriş

Çitlekçi Mağazacılık Gıda Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

2.Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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.

3.Sonuç

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

21 Ağustos 2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia International

Harun Aktaş

Sorumlu Denetçi, YMM

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	4	596.270.258	537.178.351
Trade Receivables	6	38.939.240	85.071.332
Other Receivables	7	23.123.796	7.504.464
Inventories	8	1.143.193.945	1.050.180.815
Prepayments	9	37.541.153	297.287.951
Other current assets	14	123.589.033	268.409.939
SUB-TOTAL		**1.962.657.425**	**2.245.632.852**
Total current assets		**1.962.657.425**	**2.245.632.852**
NON-CURRENT ASSETS			
Other Receivables	7	4.979.333	14.184.487
Investment property	10	1.223.905.581	1.216.411.033
Property, plant and equipment	11	2.484.668.372	2.326.804.143
Right of Use Assets	13	1.852.680.752	942.026.943
Intangible assets and goodwill	12	138.577.461	141.005.942
Total non-current assets		**5.704.811.499**	**4.640.432.548**
Total assets		**7.667.468.924**	**6.886.065.400**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	63.300.271	46.112.354
Other Financial Liabilities	5	13.095.316	9.102.411
Trade Payables	6	257.077.839	750.198.918
Employee Benefit Obligations	15	69.512.237	65.860.332
Other Payables	7	66.435	0
Deferred Income Other Than Contract Liabilities	9	0	6.787.182
Current tax liabilities, current	17	92.655.866	0
Current provisions		21.090.595	16.444.520
Current provisions for employee benefits	16	15.830.595	9.479.022
Other current provisions	18	5.260.000	6.965.498
Other Current Liabilities	14	10.286.796	134.135.827
SUB-TOTAL		**527.085.355**	**1.028.641.544**
Total current liabilities		**527.085.355**	**1.028.641.544**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	559.042.159	458.861.870
Non-current provisions		46.348.109	27.499.423
Non-current provisions for employee benefits	16	46.348.109	27.499.423
Deferred Tax Liabilities	17	850.143.973	573.692.917
Total non-current liabilities		**1.455.534.241**	**1.060.054.210**
Total liabilities		**1.982.619.596**	**2.088.695.754**
EQUITY			
Equity attributable to owners of parent		5.684.849.328	4.797.369.646
Issued capital	19	150.000.000	150.000.000
Inflation Adjustments on Capital	19	675.096.004	675.096.004
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	551.688.760	563.674.753
Gains (Losses) on Revaluation and Remeasurement		551.688.760	563.674.753
Increases (Decreases) on Revaluation of Property, Plant and Equipment		565.259.158	565.259.158
Gains (Losses) on Remeasurements of Defined Benefit Plans		-13.570.398	-1.584.405
Restricted Reserves Appropriated From Profits		39.675.068	33.706.224
Legal Reserves	19	39.675.068	33.706.224
Prior Years' Profits or Losses	19	3.368.923.821	2.350.277.665
Current Period Net Profit Or Loss		899.465.675	1.024.615.000
Total equity		**5.684.849.328**	**4.797.369.646**
Total Liabilities and Equity		**7.667.468.924**	**6.886.065.400**

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	20	5.267.041.871	4.459.472.368	2.454.314.240	2.256.875.111
Cost of sales	20	-3.556.734.567	-2.826.396.737	-1.635.767.247	-1.420.231.985
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.710.307.304	1.633.075.631	818.546.993	836.643.126
GROSS PROFIT (LOSS)		1.710.307.304	1.633.075.631	818.546.993	836.643.126
General Administrative Expenses	21	-226.005.115	-155.920.963	-105.133.128	-84.502.756
Marketing Expenses	21	-610.920.744	-783.027.570	-238.181.200	-431.341.987
Other Income from Operating Activities	22	16.705.771	36.947.950	9.670.531	8.870.403
Other Expenses from Operating Activities	22	-45.154.433	-31.052.134	-11.850.143	-15.292.739
PROFIT (LOSS) FROM OPERATING ACTIVITIES		844.932.783	700.022.914	473.053.053	314.376.047
Investment Activity Income	23	25.230.380	24.032.968	12.871.577	12.242.626
Investment Activity Expenses	23	-6.093.826	-2.091.466	-3.237.505	-2.091.466
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	23	-814.406	708.945	-26.982	72.541
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		863.254.931	722.673.361	482.660.143	324.599.748
Finance costs	24	-46.336.065	-27.861.341	30.310.888	-122.980
Gains (losses) on net monetary position	25	641.505.344	84.420.009	-21.962.667	-636.955.343
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.458.424.210	779.232.029	491.008.364	-312.478.575
Tax (Expense) Income, Continuing Operations		-558.958.535	-244.773.408	-199.247.193	-67.100.292
Current Period Tax (Expense) Income	17	-191.911.265	-144.605.868	-93.110.174	-73.957.620
Deferred Tax (Expense) Income	17	-367.047.270	-100.167.540	-106.137.019	6.857.328
PROFIT (LOSS) FROM CONTINUING OPERATIONS		899.465.675	534.458.621	291.761.171	-379.578.867
PROFIT (LOSS)		899.465.675	534.458.621	291.761.171	-379.578.867
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		899.465.675	534.458.621	291.761.171	-379.578.867
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		6,00000000	3,56000000	1,98000000	-2,53000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	19	-11.985.993	-391.402	-6.983.571	2.920.985
Gains (Losses) on Remeasurements of Defined Benefit Plans		-15.970.288	-557.999	-9.307.072	3.881.632
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.984.295	166.597	2.323.501	-960.647
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-11.985.993**	**-391.402**	**-6.983.571**	**2.920.985**
TOTAL COMPREHENSIVE INCOME (LOSS)		**887.479.682**	**534.067.219**	**284.777.600**	**-376.657.882**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		887.479.682	534.067.219	284.777.600	-376.657.882

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		**407.937.769**	**455.053.969**
Profit (Loss)		899.465.675	534.458.621
Profit (Loss) from Continuing Operations		899.465.675	534.458.621
Adjustments to Reconcile Profit (Loss)		**-6.386.740**	**204.199.411**
Adjustments for depreciation and amortisation expense		109.288.014	84.158.413
Adjustments for provisions		24.345.761	31.328.769
Adjustments for Interest (Income) Expenses		45.520.765	27.861.341
Adjustments for Tax (Income) Expenses		558.958.535	16.537.671
Adjustments for losses (gains) on disposal of non-current assets		0	21.604.247
Adjustments Related to Gain and Losses on Net Monetary Position		-744.499.815	22.708.970
Changes in Working Capital		**-290.589.339**	**-166.217.913**
Adjustments for decrease (increase) in trade accounts receivable		45.281.092	1.485.152
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-15.619.332	343.934
Adjustments for decrease (increase) in inventories		-93.013.130	-95.619.414
Decrease (Increase) in Prepaid Expenses		259.746.798	-935.060
Adjustments for increase (decrease) in trade accounts payable		-493.121.079	-110.615.452
Increase (Decrease) in Employee Benefit Liabilities		3.651.905	20.632.166
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-6.787.182	18.428.986
Other Adjustments for Other Increase (Decrease) in Working Capital		9.271.589	61.775
Cash Flows from (used in) Operations		**602.489.596**	**572.440.119**
Rent Paid		-95.296.428	-53.283.145
Income taxes refund (paid)		-99.255.399	-64.103.005
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-222.310.792**	**-224.053.082**
Proceeds from sales of property, plant, equipment and intangible assets		11.832.171	30.142.732
Purchase of Property, Plant, Equipment and Intangible Assets		-232.626.563	-254.195.814
Cash Outflows from Acquition of Investment Property		-1.516.400	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-45.520.765**	**0**
Interest paid		-45.520.765	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		140.106.212	231.000.887
Net increase (decrease) in cash and cash equivalents		140.106.212	231.000.887
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**537.178.351**	**258.460.264**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-81.014.305	-90.779.926
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**596.270.258**	**398.681.225**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Equity												
		Equity attributable to owners of parent [member]											Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
				Gains/Losses on Revaluation and Remeasurement [member]			Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
				Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**150.000.000**	**675.096.044**	**533.822.458**	**-6.257.132**	**527.565.326**			**11.497.249**	**2.151.292.832**	**273.754**	**3.789.062.165**		**3.789.062.165**
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									20.250.466	253.360.288	-273.610.754	0		0
Total Comprehensive Income (Loss)					-391.402	-391.402			20.250.466	253.360.288	260.847.867	534.067.219		534.067.219
Profit (loss)											534.458.621	534.458.621		534.458.621
Other Comprehensive Income (Loss)					-391.402	-391.402						-391.402		-391.402
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		**150.000.000**	**675.096.004**	**533.822.458**	**-6.648.534**	**527.173.924**			**31.747.715**	**2.404.653.120**	**534.458.621**	**4.323.129.384**		**4.323.129.384**
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period		**150.000.000**	**675.096.004**	**565.259.158**	**-1.584.405**	**563.674.753**			**33.706.224**	**2.350.277.665**	**1.024.615.000**	**4.797.369.646**		**4.797.369.646**
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									5.968.844	1.018.646.156	-1.024.615.000	0		0
Total Comprehensive Income (Loss)					-11.985.993	-11.985.993			5.968.844	1.018.646.156	-125.149.325	887.479.682		887.479.682
Profit (loss)											899.465.675	899.465.675		899.465.675
Other Comprehensive Income (Loss)					-11.985.993	-11.985.993						-11.985.993		-11.985.993
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		**150.000.000**	**675.096.004**	**565.259.158**	**-13.570.398**	**551.688.760**			**39.675.068**	**3.368.923.821**	**899.465.675**	**5.684.849.328**		**5.684.849.328**