



KAMUYU AYDINLATMA PLATFORMU

BEŞİKTAŞ FUTBOL YATIRIMLARI SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



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

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.08.2026	Previous Period 31.05.2026
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	129.095.391	163.310.685
Financial Investments	5	12.030.817	173.024.698
Trade Receivables		2.866.686.633	1.770.823.525
Trade Receivables Due From Unrelated Parties		2.866.686.633	1.770.823.525
Other Receivables		6.461.624.551	5.199.902.803
Other Receivables Due From Related Parties		6.094.298.958	5.199.709.032
Other Receivables Due From Unrelated Parties		367.325.593	193.771
Inventories		822.021.008	206.620.478
Prepayments		441.952.428	48.446.435
Other current assets		178.721.021	96.843.889
SUB-TOTAL		10.912.131.849	7.658.972.513
Total current assets		10.912.131.849	7.658.972.513
NON-CURRENT ASSETS			
Financial Investments		859.994.308	859.994.308
Other Receivables		4.595.392	4.571.246
Other Receivables Due From Unrelated Parties		4.595.392	4.571.246
Property, plant and equipment		2.994.378.844	3.038.420.043
Right of Use Assets		8.787.354.813	8.901.333.364
Intangible assets and goodwill		8.550.968.910	7.414.885.951
Total non-current assets		21.197.292.267	20.219.204.912
Total assets		32.109.424.116	27.878.177.425
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		73.830.504	48.366.460
Current Borrowings From Related Parties		73.830.504	48.366.460
Lease Liabilities		73.830.504	48.366.460
Current Portion of Non-current Borrowings	6	93.425.578	90.264.899
Trade Payables		5.212.333.776	4.072.717.196
Trade Payables to Unrelated Parties		5.212.333.776	4.072.717.196
Employee Benefit Obligations		1.338.805.861	1.309.523.533
Other Payables		1.670.676.248	1.663.334.367
Other Payables to Unrelated Parties		1.670.676.248	1.663.334.367
Deferred Income Other Than Contract Liabilities		5.631.093.794	3.438.303.755
Deferred Income Other Than Contract Liabilities from Unrelated Parties		5.631.093.794	3.438.303.755
Current tax liabilities, current		114.343.044	256.906.193
Current provisions		78.278.510	82.777.258
Other current provisions	8	78.278.510	82.777.258
Other Current Liabilities		2.510.441.555	2.305.765.898
SUB-TOTAL		16.723.228.870	13.267.959.559
Total current liabilities		16.723.228.870	13.267.959.559
NON-CURRENT LIABILITIES			
Long Term Borrowings		3.317.361.942	3.304.761.930
Long Term Borrowings From Related Parties		3.317.361.942	3.304.761.930
Lease Liabilities		767.008.563	802.888.589
Other Long-term borrowings		2.550.353.379	2.501.873.341
Trade Payables		4.559.447.661	4.275.799.761
Trade Payables To Unrelated Parties		4.559.447.661	4.275.799.761
Employee Benefit Obligations		25.585.817	259.891.865
Deferred Income Other Than Contract Liabilities		2.419.553.930	2.361.083.994
Deferred Income Other Than Contract Liabilities from Unrelated Parties		2.419.553.930	2.361.083.994
Non-current provisions		130.202.149	82.738.299
Non-current provisions for employee benefits		130.202.149	82.738.299
Deferred Tax Liabilities		456.004.380	411.458.767
Other non-current liabilities		320.426.560	116.944.762
Total non-current liabilities		11.228.582.439	10.812.679.378
Total liabilities		27.951.811.309	24.080.638.937

EQUITY			
Equity attributable to owners of parent		4.157.612.807	3.797.538.488
Issued capital	10	4.364.569.202	4.364.569.202
Inflation Adjustments on Capital		7.554.983.703	7.554.983.703
Capital Advance		2.606.942.714	1.193.766.036
Share Premium (Discount)		4.604.624.949	4.604.624.949
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-43.801.756	-17.930.791
Gains (Losses) from investments in equity instruments		-43.801.756	-17.930.791
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		859.187.130	859.187.130
Gains (Losses) on Revaluation and Reclassification		859.187.130	859.187.130
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		859.187.130	859.187.130
Restricted Reserves Appropriated From Profits		91.746.777	91.746.777
Prior Years' Profits or Losses		-14.853.408.518	-13.458.982.876
Current Period Net Profit Or Loss		-1.027.231.394	-1.394.425.642
Total equity		4.157.612.807	3.797.538.488
Total Liabilities and Equity		32.109.424.116	27.878.177.425

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2026 - 31.08.2026	Previous Period 01.06.2025 - 31.08.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	9	2.881.231.443	2.204.024.522
Cost of sales	9	-3.169.916.386	-3.547.022.284
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-288.684.943	-1.342.997.762
GROSS PROFIT (LOSS)		-288.684.943	-1.342.997.762
General Administrative Expenses		-312.508.678	-57.880.356
Marketing Expenses		-121.270.795	-123.607.302
Other Income from Operating Activities		92.899.163	98.889.457
Other Expenses from Operating Activities		-602.497.753	-489.920.084
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.232.063.006	-1.915.516.047
Investment Activity Income		92.854.888	1.842.303.365
Investment Activity Expenses		-50.750.371	-52.305.446
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.189.958.489	-125.518.128
Finance income		451.766.745	403.267.694
Finance costs		-504.463.963	-607.919.157
Gains (losses) on net monetary position	13	376.863.732	483.031.437
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-865.791.975	152.861.846
Tax (Expense) Income, Continuing Operations		-161.439.419	-216.062.222
Current Period Tax (Expense) Income		-114.378.322	-81.558.984
Deferred Tax (Expense) Income		-47.061.097	-134.503.238
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.027.231.394	-63.200.376
PROFIT (LOSS)		-1.027.231.394	-63.200.376
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-1.027.231.394	-63.200.376
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		-25.870.965	-2.158.784
Gains (Losses) on Remeasurements of Defined Benefit Plans		-28.386.449	-2.567.322
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.515.484	408.538
Deferred Tax (Expense) Income		2.515.484	408.538
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-25.870.965	-2.158.784
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.053.102.359	-65.359.160
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-1.053.102.359	-65.359.160

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2026 - 31.08.2026	Previous Period 01.06.2025 - 31.08.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		326.476.087	4.070.678.720
Profit (Loss)		-1.027.231.394	-63.200.376
Profit (Loss) from Continuing Operations		-1.027.231.394	-63.200.376
Adjustments to Reconcile Profit (Loss)		477.131.354	-688.168.394
Adjustments for depreciation and amortisation expense		1.142.942.949	667.001.047
Adjustments for provisions		53.176.979	27.200.956
Adjustments for (Reversal of) Provisions Related with Employee Benefits		53.976.521	22.396.274
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-799.542	30.879.896
Adjustments for (Reversal of) Other Provisions		0	-26.075.214
Adjustments for Interest (Income) Expenses		-80.645.705	200.964.542
Adjustments for Interest Income		-451.163.500	-402.522.814
Adjustments for interest expense		370.517.795	603.487.356
Adjustments for Tax (Income) Expenses		161.439.419	216.062.222
Other adjustments for non-cash items		0	4.059.412
Adjustments for losses (gains) on disposal of non-current assets		-78.685.117	-1.806.528.764
Adjustments Related to Gain and Losses on Net Monetary Position		-721.097.171	3.072.191
Changes in Working Capital		1.108.979.944	4.826.211.641
Adjustments for decrease (increase) in trade accounts receivable		-1.174.998.863	-28.654.719
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.174.998.863	-28.654.719
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.465.702.261	-341.684.396
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.465.702.261	-341.684.396
Adjustments for decrease (increase) in inventories		-624.634.126	-19.708.395
Adjustments for increase (decrease) in trade accounts payable		1.400.677.630	3.692.903.610
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.400.677.630	3.692.903.610
Adjustments for increase (decrease) in other operating payables		2.973.637.564	1.523.355.541
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.973.637.564	1.523.355.541
Cash Flows from (used in) Operations		558.879.904	4.074.842.871
Interest received		0	240.618
Payments Related with Provisions for Employee Benefits		-2.815.206	-3.716.596
Income taxes refund (paid)		-229.588.611	-688.173
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.816.845.846	-1.721.464.435
Proceeds from sales of property, plant, equipment and intangible assets		571.789.804	2.909.811.496
Proceeds from sales of intangible assets		571.789.804	2.909.811.496
Purchase of Property, Plant, Equipment and Intangible Assets		-2.388.635.650	-4.631.275.931
Purchase of property, plant and equipment		-25.748	-5.522.427
Purchase of intangible assets		-2.388.609.902	-4.625.753.504
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.463.452.603	-2.179.382.087
Proceeds from borrowings		195.105.414	856.051.708
Increase in Other Payables to Related Parties		0	-1.836.002.213
Payments of Lease Liabilities		-225.475.194	-52.211.477
Interest paid		-370.517.795	-1.549.742.919
Interest Received		451.163.500	402.522.814
Other inflows (outflows) of cash		1.413.176.678	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-26.917.156	169.832.198
Net increase (decrease) in cash and cash equivalents		-26.917.156	169.832.198
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		163.310.685	58.266.250
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-7.298.138	-3.072.191
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		129.095.391	225.026.257

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Capital Advance	Share premiums or discounts	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		Net Profit or Loss					
Gains (Losses) on Remeasurements of Defined Benefit Plans	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets															
Previous Period 01.06.2025 - 31.08.2025	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		4,364,569,202	7,554,983,703		4,604,624,949	12,454,600		954,788,894		91,746,777	-1,768,631,971	-11,690,350,907	4,124,185,237		4,124,185,237
	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											1,768,631,971	-1,768,631,971			
	Total Comprehensive Income (Loss)															
	Profit (loss)															
	Other Comprehensive Income (Loss)						-2,158,784							-2,158,784		-2,158,784
	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												-63,200,376		-63,200,376	-63,200,376	
Equity at end of period		4,364,569,202	7,554,983,703		4,604,624,949	10,295,816		954,788,894		91,746,777	-63,200,376	-13,458,982,878	4,058,826,077		4,058,826,077	
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period		4,364,569,202	7,554,983,703	1,193,766,036	4,604,624,949	-17,930,791		859,187,130		91,746,777	-1,394,425,642	-13,458,982,876	3,797,538,468		3,797,538,468	
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											1,394,425,642	-1,394,425,642				
Total Comprehensive Income (Loss)																
Profit (loss)											-1,027,231,394		-1,027,231,394		-1,027,231,394	
Other Comprehensive Income (Loss)						-25,870,965							-25,870,965		-25,870,965	
Issue of equity																
Capital Decrease																
Capital Advance				1,413,176,678									1,413,176,678		1,413,176,678	
Effect of Merger or Liquidation or Division																
Effects of Business Combinations Under Common Control																
Advance Dividend Payments																
Dividends Paid																

Current Period 01.06.2026 - 31.08.2026																
	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	4,364,569,202	7,554,983,703	2,606,942,714	4,604,624,949	-43,801,756		659,187,130	91,746,777	1,027,231,394	-14,853,408,518	4,157,612,807			4,157,612,807	