



KAMUYU AYDINLATMA PLATFORMU

GIPTA OFİS KIRTASIYE VE PROMOSYON ÜRÜNLERİ İMALAT SANAYİ A.Ş. Financial Report Unconsolidated 2026 - 3. 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	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		1.622.263.266	1.897.024.181
Financial Investments		12.382.472	328.017.984
Other Financial Investments		12.382.472	328.017.984
Trade Receivables		825.458.975	446.908.433
Trade Receivables Due From Related Parties		27.520.255	47.710
Trade Receivables Due From Unrelated Parties		797.938.720	446.860.723
Other Receivables		8.297.216	195.535
Other Receivables Due From Unrelated Parties		8.297.216	195.535
Inventories		178.127.176	330.826.412
Prepayments		144.649.814	83.603.055
Prepayments to Unrelated Parties		144.649.814	83.603.055
Current Tax Assets		0	9.915.119
Other current assets		0	6.042.575
Other Current Assets Due From Unrelated Parties		0	6.042.575
SUB-TOTAL		2.791.178.919	3.102.533.294
Total current assets		2.791.178.919	3.102.533.294
NON-CURRENT ASSETS			
Investments accounted for using equity method		22.039.548	10.093.227
Property, plant and equipment		1.590.737.146	1.665.836.092
Land and Premises		158.947.267	158.947.267
Land Improvements		0	0
Buildings		584.681.254	585.736.639
Machinery And Equipments		672.675.515	730.458.715
Vehicles		36.139.709	56.345.432
Fixtures and fittings		24.344.948	20.399.586
Construction in Progress		113.948.453	113.948.453
Intangible assets and goodwill		2.753.610	302.536
Other Rights		229.891	248.039
Other intangible assets		2.523.719	54.497
Prepayments		37.500	46.619
Prepayments to Unrelated Parties		37.500	46.619
Total non-current assets		1.615.567.804	1.676.278.474
Total assets		4.406.746.723	4.778.811.768
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		102.203.541	163.556.428
Current Borrowings From Unrelated Parties		102.203.541	163.556.428
Bank Loans		102.203.541	163.556.428
Current Portion of Non-current Borrowings		3.813.210	14.414.181
Current Portion of Non-current Borrowings from Unrelated Parties		3.813.210	14.414.181
Bank Loans		3.813.210	14.414.181
Trade Payables		35.580.863	132.149.829
Trade Payables to Unrelated Parties		35.580.863	132.149.829
Employee Benefit Obligations		19.696.928	7.465.812
Other Payables		2.589.628	1.861.405
Other Payables to Related Parties		956.014	0
Other Payables to Unrelated Parties		1.633.614	1.861.405
Deferred Income Other Than Contract Liabilities		42.473.153	8.912.651
Deferred Income Other Than Contract Liabilities from Unrelated Parties		42.473.153	8.912.651
Current tax liabilities, current		38.569.732	0
Current provisions		2.187.886	2.013.673
Other current provisions		2.187.886	2.013.673
Other Current Liabilities		12.005.083	4.202.484
Other Current Liabilities to Unrelated Parties		12.005.083	4.202.484
SUB-TOTAL		259.120.024	334.576.463
Total current liabilities		259.120.024	334.576.463

NON-CURRENT LIABILITIES			
Long Term Borrowings		0	2.019.431
Long Term Borrowings From Unrelated Parties		0	2.019.431
Bank Loans		0	2.019.431
Trade Payables		6.933.465	5.762.746
Trade Payables To Unrelated Parties		6.933.465	5.762.746
Non-current provisions		35.684.715	35.927.204
Non-current provisions for employee benefits		35.684.715	35.927.204
Deferred Tax Liabilities		276.567.051	276.498.640
Total non-current liabilities		319.185.231	320.208.021
Total liabilities		578.305.255	654.784.484
EQUITY			
Equity attributable to owners of parent		3.828.441.468	4.124.027.284
Issued capital		132.000.000	132.000.000
Inflation Adjustments on Capital		917.135.754	917.135.754
Treasury Shares (-)		-7.377.999	-20.479.113
Share Premium (Discount)		1.572.821.348	1.572.821.348
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		317.236.496	314.669.941
Gains (Losses) on Revaluation and Remeasurement		367.069.621	367.069.621
Increases (Decreases) on Revaluation of Property, Plant and Equipment		367.069.621	367.069.621
Other Gains (Losses)		-49.833.125	-52.399.680
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		11.105.595	2.738.986
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		11.105.595	2.738.986
Restricted Reserves Appropriated From Profits		157.264.619	141.170.736
Legal Reserves		157.264.619	141.170.736
Prior Years' Profits or Losses		825.575.077	785.703.670
Current Period Net Profit Or Loss		-97.319.422	278.265.962
Total equity		3.828.441.468	4.124.027.284
Total Liabilities and Equity		4.406.746.723	4.778.811.768

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		1.080.460.060	2.617.896.594	687.111.239	2.161.092.516
Cost of sales		-774.003.151	-1.758.658.568	-565.134.933	-1.567.123.013
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		306.456.909	859.238.026	121.976.306	593.969.503
GROSS PROFIT (LOSS)		306.456.909	859.238.026	121.976.306	593.969.503
General Administrative Expenses		-70.082.199	-73.712.034	-22.189.220	-22.907.759
Marketing Expenses		-107.954.621	-127.610.046	-34.469.925	-66.441.672
Other Income from Operating Activities		22.821.478	75.059.339	5.602.609	57.232.566
Other Expenses from Operating Activities		-91.828.770	-218.180.483	-38.018.522	-158.099.492
PROFIT (LOSS) FROM OPERATING ACTIVITIES		59.412.797	514.794.802	32.901.248	403.753.146
Investment Activity Income		70.942.475	590.564.433	16.363.179	40.006.380
Investment Activity Expenses		-152.598	-6.573.078	0	-15.265
Share of Profit (Loss) from Investments Accounted for Using Equity Method		3.579.712	0	10.848.517	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		133.782.386	1.098.786.157	60.112.944	443.744.261
Finance income		521.750.403	509.841.176	158.306.358	124.617.934
Finance costs		-42.109.579	-64.046.901	-8.954.773	-35.405.648
Gains (losses) on net monetary position		-552.315.111	-486.775.662	-149.716.645	-142.546.210
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		61.108.099	1.057.804.770	59.747.884	390.410.337
Tax (Expense) Income, Continuing Operations		-158.427.521	-274.274.163	-43.788.823	-127.082.276
Current Period Tax (Expense) Income		-159.214.628	-153.419.705	-63.618.186	-153.419.705
Deferred Tax (Expense) Income		787.107	-120.854.458	19.829.363	26.337.429
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-97.319.422	783.530.607	15.959.061	263.328.061
PROFIT (LOSS)		-97.319.422	783.530.607	15.959.061	263.328.061
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-97.319.422	783.530.607	15.959.061	263.328.061
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-97.319.422	783.530.607	15.959.061	263.328.061
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.566.555	-5.345.570	9.431.302	-1.802.999
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.566.555	-5.345.570	9.431.302	-1.802.999
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		8.366.609	0	162.854	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		8.366.609	0	162.854	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		8.366.609	0	162.854	0
OTHER COMPREHENSIVE INCOME (LOSS)		10.933.164	-5.345.570	9.594.156	-1.802.999
TOTAL COMPREHENSIVE INCOME (LOSS)		-86.386.258	778.185.037	25.553.217	261.525.062
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-86.386.258	778.185.037	25.553.217	261.525.062

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-501.407.569	11.821.405
Profit (Loss)		-97.319.422	783.530.607
Profit (Loss) from Continuing Operations		-97.319.422	783.530.607
Adjustments to Reconcile Profit (Loss)		116.068.756	-247.106.157
Adjustments for depreciation and amortisation expense		40.591.380	41.737.903
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-643.693	697.198
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-643.693	697.198
Adjustments for provisions		14.121.294	12.544.735
Adjustments for (Reversal of) Provisions Related with Employee Benefits		13.553.194	12.867.255
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		568.100	-322.520
Adjustments for Interest (Income) Expenses		-498.553.868	-457.782.730
Adjustments for Interest Income		-498.553.868	-457.782.730
Adjustments for fair value losses (gains)		-63.585.291	-587.264.232
Adjustments for Fair Value Losses (Gains) of Financial Assets		-63.585.291	-587.264.232
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-3.579.712	0
Adjustments for undistributed profits of associates		-3.579.712	0
Adjustments for Tax (Income) Expenses		158.427.521	274.274.163
Adjustments for losses (gains) on disposal of non-current assets		-13.186	-13.960
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-13.186	-13.960
Adjustments Related to Gain and Losses on Net Monetary Position		469.304.311	468.700.766
Changes in Working Capital		-407.487.667	-412.374.984
Adjustments for decrease (increase) in trade accounts receivable		-465.324.903	-1.296.071.992
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-27.481.877	2.743.283
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-437.843.026	-1.298.815.275
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-85.539.963	-85.230.350
Decrease (Increase) in Other Related Party Receivables Related with Operations		-8.139.929	-509.933
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-77.400.034	-84.720.417
Adjustments for decrease (increase) in inventories		152.699.236	-42.503.098
Adjustments for increase (decrease) in trade accounts payable		-69.548.923	838.203.549
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-69.548.923	838.203.549
Increase (Decrease) in Employee Benefit Liabilities		10.345.448	61.726
Adjustments for increase (decrease) in other operating payables		1.092.325	-262.241
Increase (Decrease) in Other Operating Payables to Related Parties		956.014	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		136.311	-262.241
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		35.303.872	1.341.659
Other Adjustments for Other Increase (Decrease) in Working Capital		13.485.241	172.085.763
Decrease (Increase) in Other Assets Related with Operations		4.860.610	4.669.963
Increase (Decrease) in Other Payables Related with Operations		8.624.631	167.415.800
Cash Flows from (used in) Operations		-388.738.333	124.049.466
Income taxes refund (paid)		-112.669.236	-112.228.061
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		868.486.826	-39.047.983
Proceeds from sales of property, plant, equipment and intangible assets		50.525.121	2.049.646

Proceeds from sales of property, plant and equipment		50.525.121	2.049.646
Purchase of Property, Plant, Equipment and Intangible Assets		-18.455.443	-42.287.170
Purchase of property, plant and equipment		-15.860.412	-42.223.995
Purchase of intangible assets		-2.595.031	-63.175
Interest received		521.358.692	508.317.946
Other inflows (outflows) of cash		315.058.456	-507.128.405
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-270.770.506	-83.479.404
Payments to Acquire Entity's Shares or Other Equity Instruments		13.101.114	
Payments to Acquire Entity's Shares		13.101.114	
Proceeds from borrowings			148.679.927
Proceeds from Loans			148.679.927
Repayments of borrowings		-38.766.124	
Loan Repayments		-38.766.124	
Dividends Paid		-222.300.672	-181.624.115
Interest paid		-22.804.824	-50.535.216
Other inflows (outflows) of cash			0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		96.308.751	-110.705.982
Net increase (decrease) in cash and cash equivalents		96.308.751	-110.705.982
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.897.024.181	1.450.691.196
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-371.069.666	-294.113.055
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.622.263.266	1.045.872.159

Previous Period 01.01.2025 - 30.09.2025	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	132,000,000	917,135,754		1,572,821,348	367,069,621	-42,809,290				73,814,593	752,766,248	274,916,362	4,047,714,636		4,047,714,636
	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										46,877,030	248,670,100	-274,916,362	20,630,768		20,630,768
	Total Comprehensive Income (Loss)							-5,345,570								
	Profit (loss)												783,530,607	783,530,607		783,530,607
	Other Comprehensive Income (Loss)							-5,345,570							-5,345,570	-5,345,570
	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												-181,624,115		-181,624,115	-181,624,115
	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	132,000,000	917,135,754		1,572,821,348	367,069,621	-48,154,860					120,691,623	819,812,233	783,530,607	783,530,607		783,530,607
Current Period 01.01.2025 - 30.09.2025	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	132,000,000	917,135,754	-20,479,113	1,572,821,348	367,069,621	-52,399,680	2,738,986			141,170,736	785,703,670	278,265,962	4,124,027,284		4,124,027,284
	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										29,194,997	249,070,965	-278,265,962	0		0
	Total Comprehensive Income (Loss)						2,566,555	8,366,609					-97,319,422	-86,386,258		-86,386,258
	Profit (loss)												-97,319,422	-97,319,422		-97,319,422
	Other Comprehensive Income (Loss)						2,566,555	8,366,609								
	Issue of equity															
	Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments												-222,300,672		-222,300,672	-222,300,672
	Dividends Paid															

Current Period 01.01.2026 - 30.09.2026	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions				13.101.114												
	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	132.000.000	917.135.754	-7.377.999		1.572.821.348	367.069.621	-49.833.125		11.105.595			157.264.619	825.575.077	-97.319.422	3.828.441.468	3.828.441.468