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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Financial Report

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	3	543.844.677	274.176.205
Trade Receivables		1.717.310.761	1.814.438.155
Trade Receivables Due From Related Parties	5,24	21.090.527	28.638.392
Trade Receivables Due From Unrelated Parties	5	1.696.220.234	1.785.799.763
Other Receivables		13.321.716	6.409.873
Other Receivables Due From Unrelated Parties	6	13.321.716	6.409.873
Inventories	7	3.558.374.865	4.353.743.633
Prepayments	8	115.631.986	100.711.674
Current Tax Assets	21	5.768.667	9.995.549
Other current assets		73.462.548	148.089.139
SUB-TOTAL		**6.027.715.220**	**6.707.564.228**
Total current assets		**6.027.715.220**	**6.707.564.228**
NON-CURRENT ASSETS			
Other Receivables		23.368.238	29.796.056
Other Receivables Due From Unrelated Parties	6	23.368.238	29.796.056
Property, plant and equipment	9	2.727.610.558	3.189.931.530
Right of Use Assets	9	3.839.431.003	4.317.232.104
Intangible assets and goodwill	10	592.691.248	658.733.199
Prepayments	8	908.722	2.903.792
Deferred Tax Asset	21	81.100.138	87.907.471
Total non-current assets		**7.265.109.907**	**8.286.504.152**
Total assets		**13.292.825.127**	**14.994.068.380**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		849.086.244	916.889.426
Current Borrowings From Related Parties		13.997.771	13.082.084
Lease Liabilities	4	13.997.771	13.082.084
Current Borrowings From Unrelated Parties		835.088.473	903.807.342
Lease Liabilities	4	835.088.473	903.807.342
Trade Payables		9.945.825.171	10.660.437.288
Trade Payables to Related Parties	5,24	3.334.427.664	2.785.070.871
Trade Payables to Unrelated Parties	5	6.611.397.507	7.875.366.417
Employee Benefit Obligations	12	174.811.224	123.119.038
Other Payables		5.478.262	6.970.780
Other Payables to Related Parties	6,24	4.500.000	5.594.281
Other Payables to Unrelated Parties	6	978.262	1.376.499
Deferred Income Other Than Contract Liabilities	8	91.610.161	80.108.679
Current provisions		678.222.952	614.506.251
Current provisions for employee benefits	12	148.684.640	232.229.759
Other current provisions	11	529.538.312	382.276.492
Other Current Liabilities		52.647.497	50.697.009
Other Current Liabilities to Unrelated Parties	13	52.647.497	50.697.009
SUB-TOTAL		**11.797.681.511**	**12.452.728.471**
Total current liabilities		**11.797.681.511**	**12.452.728.471**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.265.742.680	1.498.760.056
Long Term Borrowings From Related Parties		46.865.958	44.921.186
Lease Liabilities	4	46.865.958	44.921.186
Long Term Borrowings From Unrelated Parties		1.218.876.722	1.453.838.870
Lease Liabilities	4	1.218.876.722	1.453.838.870
Other Payables		21.428.178	26.232.253
Other Payables to Related Parties	6,24	21.428.178	26.232.253
Deferred Income Other Than Contract Liabilities	8	42.958.696	67.855.224
Non-current provisions		248.256.997	351.454.500
Non-current provisions for employee benefits	12	248.256.997	351.454.500
Deferred Tax Liabilities	21	352.787.161	237.041.298
Total non-current liabilities		**1.931.173.712**	**2.181.343.331**

Total liabilities		**13.728.855.223**	**14.634.071.802**
EQUITY			
Equity attributable to owners of parent		-363.671.103	414.735.401
Issued capital	14	80.476.074	80.476.074
Inflation Adjustments on Capital	14	1.454.303.727	1.454.303.727
Treasury Shares (-)	14	-191.902.278	-191.902.278
Share Premium (Discount)	14	1.873.735.797	1.873.735.797
Effects of Business Combinations Under Common Control		847.081.269	847.081.269
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-745.334.275	-646.135.684
Gains (Losses) on Revaluation and Remeasurement		-745.334.275	-646.135.684
Gains (Losses) on Remeasurements of Defined Benefit Plans		-745.334.275	-646.135.684
Restricted Reserves Appropriated From Profits	14	324.711.157	324.711.157
Prior Years' Profits or Losses	14	-3.327.534.661	-2.342.261.260
Current Period Net Profit Or Loss	22	-679.207.913	-985.273.401
Non-controlling interests		-72.358.993	-54.738.823
Total equity		**-436.030.096**	**359.996.578**
Total Liabilities and Equity		**13.292.825.127**	**14.994.068.380**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	31.149.211.421	37.310.727.299	10.190.538.267	12.175.491.549
Cost of sales	15	-25.933.413.415	-31.108.253.107	-8.368.007.894	-10.087.112.454
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.215.798.006	6.202.474.192	1.822.530.373	2.088.379.095
GROSS PROFIT (LOSS)		5.215.798.006	6.202.474.192	1.822.530.373	2.088.379.095
General Administrative Expenses	16,17	-976.031.197	-1.165.970.916	-267.717.665	-361.305.023
Marketing Expenses	16,17	-4.472.521.132	-5.010.330.396	-1.419.345.579	-1.490.204.304
Other Income from Operating Activities	18	697.935.568	979.602.665	185.103.586	158.532.625
Other Expenses from Operating Activities	18	-2.179.798.026	-3.109.491.633	-700.393.377	-849.838.952
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.714.616.781	-2.103.716.088	-379.822.662	-454.436.559
Investment Activity Income	19	116.155.416	152.541.206	39.768.325	26.481.708
Investment Activity Expenses	19	-906.976	-5.462.351	1.825.497	19.985.033
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.599.368.341	-1.956.637.233	-338.228.840	-407.969.818
Finance costs	20	-1.202.795.896	-1.601.076.376	-384.892.270	-484.336.610
Gains (losses) on net monetary position	23	2.264.733.825	2.501.989.494	595.938.975	776.533.257
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-537.430.412	-1.055.724.115	-127.182.135	-115.773.171
Tax (Expense) Income, Continuing Operations		-156.563.945	-58.002.853	-38.410.041	50.472.169
Deferred Tax (Expense) Income	21	-156.563.945	-58.002.853	-38.410.041	50.472.169
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-693.994.357	-1.113.726.968	-165.592.176	-65.301.002
PROFIT (LOSS)		-693.994.357	-1.113.726.968	-165.592.176	-65.301.002
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-14.786.444	-42.924.956	-1.218.389	-8.036.445
Owners of Parent	22	-679.207.913	-1.070.802.012	-164.373.787	-57.264.557
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	-8,44000000	-13,30600000	-2,04300000	-0,71200000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-102.032.317	-172.283.150	-38.200.628	-41.839.296
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-136.043.066	-233.602.661	-51.035.764	-55.785.730
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		34.010.749	61.319.511	12.835.136	13.946.434
Deferred Tax (Expense) Income	21	34.010.749	61.319.511	12.835.136	13.946.434
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-102.032.317**	**-172.283.150**	**-38.200.628**	**-41.839.296**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-796.026.674**	**-1.286.010.118**	**-203.792.804**	**-107.140.298**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-17.620.170	-46.636.451	-3.747.280	-9.565.767
Owners of Parent		-778.406.504	-1.239.373.667	-200.045.524	-97.574.531

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**1.915.228.614**	**1.311.083.423**
Profit (Loss)		-693.994.357	-1.113.726.968
Adjustments to Reconcile Profit (Loss)		**688.036.996**	**528.313.284**
Adjustments for depreciation and amortisation expense	9,10	1.492.045.738	1.553.987.303
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.711.140	-14.416.515
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-3.711.140	-14.416.515
Adjustments for provisions		258.685.947	333.888.501
Adjustments for (Reversal of) General Provisions	11,12,14,21	237.670.464	306.036.519
Adjustments for (Reversal of) Other Provisions	5	21.015.483	27.851.982
Adjustments for Interest (Income) Expenses	18,19,20	1.042.654.806	1.345.699.464
Adjustments for Tax (Income) Expenses	21	156.563.945	58.002.853
Adjustments for losses (gains) on disposal of non-current assets		906.976	5.462.351
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	9,19	906.976	5.462.351
Adjustments Related to Gain and Losses on Net Monetary Position		-2.428.768.315	-2.602.502.699
Other adjustments to reconcile profit (loss)		169.659.039	-151.807.974
Changes in Working Capital		**2.238.999.060**	**2.277.680.079**
Adjustments for decrease (increase) in trade accounts receivable		-330.860.183	-173.274.119
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		36.137.948	113.490.160
Adjustments for decrease (increase) in inventories		799.079.908	368.961.069
Decrease (Increase) in Prepaid Expenses		-12.925.241	42.822.353
Adjustments for increase (decrease) in trade accounts payable		1.484.390.227	1.742.386.669
Adjustments for increase (decrease) in other operating payables		263.176.401	183.293.947
Cash Flows from (used in) Operations		**2.233.041.699**	**1.692.266.395**
Payments Related with Provisions for Employee Benefits	12	-322.039.967	-377.633.412
Income taxes refund (paid)	21	4.226.882	-3.549.560
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**15.398.338**	**30.926.916**
Proceeds from sales of property, plant, equipment and intangible assets		31.305.972	100.617.992
Proceeds from sales of property, plant and equipment	9,19	31.305.972	100.617.992
Purchase of Property, Plant, Equipment and Intangible Assets		-114.358.155	-191.216.712
Purchase of property, plant and equipment	9,10	-114.358.155	-191.216.712
Interest received	19	98.450.521	121.525.636
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.607.327.685**	**-1.716.232.630**
Proceeds from borrowings		0	11.987.590
Proceeds from Other Financial Borrowings		0	11.987.590
Payments of Lease Liabilities	4	-793.176.713	-574.259.037
Interest paid	20	-814.150.972	-1.153.961.183
INFLATION EFFECT		-53.630.795	-286.807.843
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		269.668.472	-661.030.134
Net increase (decrease) in cash and cash equivalents		269.668.472	-661.030.134
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**274.176.205**	**1.414.658.773**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**543.844.677**	**753.628.639**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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		Prior Years' Profits or Losses	Net Profit or Loss			
							Gains (Losses) on Remeasurements of Defined Benefit Plans								
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**		**80.476.074**	**1.456.218.251**	**-191.902.278**	**1.873.735.797**	**-414.213.620**			**324.711.157**	**392.305.797**	**-2.734.567.057**	**1.633.845.390**	**-10.460.472**	**1.623.384.918**
	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									-2.734.567.057	2.734.567.057			
	Total Comprehensive Income (Loss)	14					-168.571.655					-1.070.802.012	-1.239.373.667	-46.636.451	-1.286.010.118
	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**	**1.456.218.251**	**-191.902.278**	**1.873.735.797**	**-582.785.275**			**324.711.157**	**-2.342.261.260**	**-1.070.802.012**	**394.471.723**	**-57.096.923**	**337.374.800**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**80.476.074**	**1.454.303.727**	**-191.902.278**	**1.873.735.797**	**-646.135.684**			**324.711.157**	**-2.342.261.260**	**-985.273.401**	**414.735.401**	**-54.738.823**	**359.996.578**
	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									-985.273.401	985.273.401			
	Total Comprehensive Income (Loss)	14					-99.198.591					-679.207.913	-778.406.504	-17.620.170	-796.026.674
	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 - 30.09.2026																
	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**	**1.454.303.727**	**-191.902.278**	**1.873.735.797**	**-745.334.275**			**324.711.157**	**-3.327.534.661**	**-679.207.913**	**-363.671.103**	**-72.358.993**	**-436.030.096**