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KAMUYU AYDINLATMA PLATFORMU

BİM BİRLEŞİK MAĞAZALAR 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	1.000 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	4	6.583.598	4.302.043
Financial Investments	5	36.148.279	13.290.714
Trade Receivables		46.545.574	43.270.267
Trade Receivables Due From Unrelated Parties	7	46.545.574	43.270.267
Other Receivables	8	1.226.364	1.817.625
Other Receivables Due From Related Parties		63.975	119.577
Other Receivables Due From Unrelated Parties		1.162.389	1.698.048
Inventories	9	73.590.769	67.685.746
Prepayments	14	5.818.291	5.889.274
Other current assets	16	2.078.011	2.338.337
SUB-TOTAL		**171.990.886**	**138.594.006**
Total current assets		**171.990.886**	**138.594.006**
NON-CURRENT ASSETS			
Financial Investments	5	6.544.722	5.538.688
Other Receivables		182.777	210.865
Other Receivables Due From Unrelated Parties		182.777	210.865
Property, plant and equipment	10	170.164.886	163.606.387
Right of Use Assets	12	115.162.299	109.380.648
Intangible assets and goodwill		297.456	407.118
Goodwill		51.952	51.952
Other intangible assets	11	245.504	355.166
Prepayments	14	1.820.583	1.726.798
Deferred Tax Asset	25	378.583	832.211
Total non-current assets		**294.551.306**	**281.702.715**
Total assets		**466.542.192**	**420.296.721**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	17.317.746	16.215.425
Current Borrowings From Related Parties		17.317.746	16.215.425
Bank Loans		1.012.117	1.082.398
Lease Liabilities		16.305.629	15.133.027
Trade Payables		121.954.016	107.572.030
Trade Payables to Related Parties	28	9.664.086	7.781.324
Trade Payables to Unrelated Parties	7	112.289.930	99.790.706
Employee Benefit Obligations		2.034.413	1.785.304
Other Payables		2.959.797	2.168
Other Payables to Related Parties		2.958.200	0
Other Payables to Unrelated Parties		1.597	2.168
Deferred Income Other Than Contract Liabilities	14	3.791.947	1.247.017
Current tax liabilities, current	25	4.030.689	2.281.680
Current provisions		2.951.934	2.473.389
Current provisions for employee benefits	13	1.112.629	1.029.246
Other current provisions	13	1.839.305	1.444.143
Other Current Liabilities	16	4.458.479	3.125.663
SUB-TOTAL		**159.499.021**	**134.702.676**
Total current liabilities		**159.499.021**	**134.702.676**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	51.634.960	49.330.725
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		51.634.960	49.330.725
Lease Liabilities		51.634.960	49.330.725
Non-current provisions		2.922.206	3.569.188
Non-current provisions for employee benefits	15	2.922.206	3.569.188
Deferred Tax Liabilities	25	28.910.253	24.972.532
Total non-current liabilities		**83.467.419**	**77.872.445**
Total liabilities		**242.966.440**	**212.575.121**
EQUITY			

Equity attributable to owners of parent		221.686.578	205.844.477
Issued capital	17	1.200.000	600.000
Inflation Adjustments on Capital	17	9.763.228	9.685.378
Treasury Shares (-)	17	-8.688.524	-7.738.106
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		40.854.584	40.854.584
Gains (Losses) on Revaluation and Remeasurement		40.854.584	40.854.584
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	45.682.834	45.682.834
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.828.250	-4.828.250
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-3.448.776	-2.761.180
Exchange Differences on Translation		-3.718.038	-3.030.442
Gains (Losses) on Revaluation and Reclassification		269.262	269.262
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		269.262	269.262
Restricted Reserves Appropriated From Profits		25.073.808	22.789.832
Prior Years' Profits or Losses		130.780.424	119.251.688
Current Period Net Profit Or Loss		26.151.834	23.162.281
Non-controlling interests		1.889.174	1.877.123
Total equity		**223.575.752**	**207.721.600**
Total Liabilities and Equity		**466.542.192**	**420.296.721**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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	18	720.477.782	665.220.543	245.736.055	233.120.522
Cost of sales	18	-581.104.267	-536.332.421	-196.951.250	-186.369.727
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		139.373.515	128.888.122	48.784.805	46.750.795
GROSS PROFIT (LOSS)		139.373.515	128.888.122	48.784.805	46.750.795
General Administrative Expenses	19	-13.589.376	-13.583.269	-4.224.850	-4.052.218
Marketing Expenses	19	-106.064.365	-103.057.086	-34.682.245	-34.229.690
Other Income from Operating Activities	21	2.460.986	1.611.232	1.155.523	394.994
Other Expenses from Operating Activities	21	-3.878.882	-2.502.812	-1.229.208	-857.231
PROFIT (LOSS) FROM OPERATING ACTIVITIES		18.301.878	11.356.187	9.804.025	8.006.650
Investment Activity Income	24	9.655.861	5.464.017	4.245.790	1.584.279
Investment Activity Expenses	24	-82.819	-797.252	-1.369	-518.796
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		27.874.920	16.022.952	14.048.446	9.072.133
Finance income	22	208.620	91.370	68.385	24.514
Finance costs	23	-8.885.467	-7.599.534	-3.170.506	-2.591.521
Gains (losses) on net monetary position	29	22.188.094	20.614.793	3.566.230	6.545.408
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		41.386.167	29.129.581	14.512.555	13.050.534
Tax (Expense) Income, Continuing Operations		-14.992.339	-14.383.033	-4.054.272	-6.048.432
Current Period Tax (Expense) Income	25	-10.667.185	-9.056.708	-3.961.933	-3.621.410
Deferred Tax (Expense) Income	25	-4.325.154	-5.326.325	-92.339	-2.427.022
PROFIT (LOSS) FROM CONTINUING OPERATIONS		26.393.828	14.746.548	10.458.283	7.002.102
PROFIT (LOSS)		26.393.828	14.746.548	10.458.283	7.002.102
Profit (loss), attributable to [abstract]					
Non-controlling Interests	27	241.994	147.981	72.724	158.806
Owners of Parent		26.151.834	14.598.567	10.385.559	6.843.296
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetler Pay Başına Kazanç (Tam TL)	26	22,05000000	24,41000000	8,76000000	11,44000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-774.096	2.006.376	-424.944	1.137.551
Exchange Differences on Translation of Foreing Operations		-774.096	2.006.376	-424.944	1.137.551
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Gains (losses) on Remeasuring Available-for-sale Financial Assets		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-774.096**	**2.006.376**	**-424.944**	**1.137.551**
TOTAL COMPREHENSIVE INCOME (LOSS)		**25.619.732**	**16.752.924**	**10.033.339**	**8.139.653**
Total Comprehensive Income Attributable to					
Non-controlling Interests	27	155.494	436.976	-2.140	351.005
Owners of Parent		25.464.238	16.315.948	10.035.479	7.788.648

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**64.888.557**	**50.543.826**
Profit (Loss)		26.393.828	14.746.548
Adjustments to Reconcile Profit (Loss)		**34.703.277**	**42.935.590**
Adjustments for depreciation and amortisation expense	10,11,12	23.750.347	25.873.929
Adjustments for Impairment Loss (Reversal of Impairment Loss)		13.282	21.557
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8	5.056	2.596
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	8.226	18.961
Adjustments for provisions		1.345.636	1.520.263
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13,15	1.269.728	1.213.733
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	-159.627	-40.769
Adjustments for (Reversal of) Other Provisions	13	235.535	347.299
Adjustments for Interest (Income) Expenses		9.281.537	10.540.796
Adjustments for interest expense	23	7.648.504	6.686.094
Deferred Financial Expense from Credit Purchases	30	1.633.033	3.854.702
Adjustments for unrealised foreign exchange losses (gains)		-776.178	2.201.295
Adjustments for fair value losses (gains)		0	0
Other Adjustments for Fair Value Losses (Gains)		0	0
Adjustments for Tax (Income) Expenses	25	14.992.339	14.383.033
Adjustments for losses (gains) on disposal of non-current assets		31.975	797.252
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	31.975	797.252
Adjustments Related to Gain and Losses on Net Monetary Position		-13.953.433	-12.738.619
Other adjustments to reconcile profit (loss)		17.772	336.084
Changes in Working Capital		**13.927.529**	**718.787**
Adjustments for decrease (increase) in trade accounts receivable		-3.275.307	-4.702.439
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.151.035	-92.416
Adjustments for decrease (increase) in inventories		-5.913.249	-11.620.248
Adjustments for increase (decrease) in trade accounts payable		12.748.953	14.654.302
Adjustments for increase (decrease) in other operating payables		-571	-514
Other Adjustments for Other Increase (Decrease) in Working Capital		9.216.668	2.480.102
Cash Flows from (used in) Operations		**75.024.634**	**58.400.925**
Payments Related with Provisions for Employee Benefits	15	-1.217.901	-675.949
Income taxes refund (paid)	25	-8.918.176	-7.181.150
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-41.773.691**	**-32.011.503**
Proceeds from sales of property, plant, equipment and intangible assets		697.877	-639.146
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-18.607.969	-19.951.081
Purchase of property, plant and equipment	10	-18.548.624	-19.783.487
Purchase of intangible assets	11	-59.345	-167.594
Cash advances and loans made to other parties	14	0	-205.998
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-23.863.599	-11.215.278
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-19.585.822**	**-17.317.186**
Payments to Acquire Entity's Shares or Other Equity Instruments		-950.418	-79.104
Payments to Acquire Entity's Shares	17	-950.418	-79.104
Proceeds from borrowings	6	-70.281	234.037
Payments of Lease Liabilities	6	-12.630.311	-11.075.961
Dividends Paid	17	-5.934.812	-6.396.158
INFLATION EFFECT		-1.221.067	-1.043.409

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.307.977	171.728
Effect of exchange rate changes on cash and cash equivalents		-26.422	-105.343
Net increase (decrease) in cash and cash equivalents		2.281.555	66.385
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**4.302.043**	**4.580.789**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**6.583.598**	**4.647.174**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

Previous Period 01.01.2025 - 30.09.2025

	Footnote Reference	Equity																																																
		Equity attributable to owners of parent [member]																																															Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Retained Earnings					
													Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement [member]						Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge				Gains (Losses) on Revaluation and Reclassification				Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)						Prior Years' Profits or Losses	Net Profit or Loss				
														Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)									Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge		Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments																	
Statement of changes in equity [abstract]																																																		
Statement of changes in equity [line items]																																																		
Equity at beginning of period		607.200	9.801.891				-7.053.975							41.039.440			-3.984.438									-2.972.908					1.968.566										21.012.325				100.763.233	30.244.667		191.426.001	1.462.195	192.888.196
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																																									970.359				29.274.308	-30.244.667				0
Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.717.381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.598.567	0	16.315.948	436.976	16.752.924
Profit (loss)																																													14.598.567		14.598.567	147.981	14.746.548
Other Comprehensive Income (Loss)																										1.717.381																						1.717.381	288.995	2.006.376
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																																												-10.334.807			-10.334.807		-10.334.807
Decrease through Other Distributions to Owners																																																		
Increase (Decrease) through Treasury Share Transactions		-7.200	-116.229				-79.104																																		202.533									0
Increase (Decrease) through Share-Based Payment Transactions																																												-135.375			-135.375		-135.375
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																																												-1.984			-1.984		-1.984
Equity at end of period		600.000	9.685.662	0	0	0	-7.133.079	0	0	0	0	0	0	41.039.440	0	0	-3.984.438	0	0	0	0	0	0	0	0	-1.255.527	0	0	0	0	1.968.566	0	0	0	0	0	0	0	0	0	22.185.217	0	0	0	119.565.375	14.598.567	0	197.269.783	1.899.171	199.168.954
Statement of changes in equity [abstract]																																																		
Statement of changes in equity [line items]																																																		
Equity at beginning of period		600.000	9.685.378				-7.738.106							45.682.834			-4.828.250	0								-3.030.442					269.262										22.789.832				119.251.688	23.162.281		205.844.477	1.877.123	207.721.600
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		600.000																																							1.333.558				21.228.723	-23.162.281		0		0
Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-687.596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26.151.834	0	25.464.238	155.494	25.619.732
Profit (loss)																																													26.151.834		26.151.834	241.994	26.393.828
Other Comprehensive Income (Loss)																										-687.596																						-687.596	-86.500	-774.096
Issue of equity																																																		
Capital Decrease																																																		
Capital Advance																																																		
Effect of Merger or Liquidation or Division																																																		
Effects of Business Combinations Under Common Control																																																		

Current Period 01.01.2026 - 30.09.2026	Advance Dividend Payments																																																		
	Dividends Paid	17																																										-8.749.569			-8.749.569	-143.443	-8.893.012
	Decrease through Other Distributions to Owners																																																	0
	Increase (Decrease) through Treasury Share Transactions						-950.418																																		950.418									0
	Increase (Decrease) through Share-Based Payment Transactions																																											-950.418			-950.418		-950.418
	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			77.850																																											77.850		77.850
	Equity at end of period		1.200.000	9.763.228	0	0	0	-8.688.524	0	0	0	0	0	0	45.682.834	0	0	-4.828.250	0	0	0	0	0	0	0	0	-3.718.038	0	0	0	0	269.262	0	0	0	0	0	0	0	0	0	25.073.808	0	0	0	130.780.424	26.151.834	0	221.686.578	1.889.174	223.575.752