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KAMUYU AYDINLATMA PLATFORMU

BESLER GIDA VE KİMYA SANAYİ VE TİCARET 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	26	4.544.184.513	3.631.440.952
Trade Receivables	5	6.932.113.122	6.270.985.911
Trade Receivables Due From Related Parties	4,5	3.447.397.800	3.081.758.347
Trade Receivables Due From Unrelated Parties	5	3.484.715.322	3.189.227.564
Other Receivables	6	9.253.030.959	14.480.274.619
Other Receivables Due From Related Parties	4,6	8.814.648.481	14.297.997.305
Other Receivables Due From Unrelated Parties	6	438.382.478	182.277.314
Inventories	7	7.329.780.810	6.147.223.158
Prepayments		1.328.746.991	377.777.003
Prepayments to Unrelated Parties	8	1.328.746.991	377.777.003
Current Tax Assets	22	53.207.321	4.264.814
Other current assets	15	420.623.974	693.779.602
SUB-TOTAL		**29.861.687.690**	**31.605.746.059**
Total current assets		**29.861.687.690**	**31.605.746.059**
NON-CURRENT ASSETS			
Other Receivables	6	3.508.487	3.667.488
Other Receivables Due From Unrelated Parties	6	3.508.487	3.667.488
Investment property	9	4.147.753.962	4.147.753.962
Property, plant and equipment	10	13.703.786.314	14.135.638.021
Right of Use Assets		137.180.272	87.285.701
Intangible assets and goodwill	11	593.126.341	551.644.864
Prepayments	8	201.528.745	101.190.720
Deferred Tax Asset	22	20.156.022	129.367.702
Total non-current assets		**18.807.040.143**	**19.156.548.458**
Total assets		**48.668.727.833**	**50.762.294.517**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.402.775.794	9.991.669.430
Current Borrowings From Unrelated Parties	24	7.402.775.794	9.991.669.430
Bank Loans	24	7.268.462.931	9.949.039.145
Lease Liabilities	24	134.312.863	42.630.285
Current Portion of Non-current Borrowings	24	1.022.117.146	480.717.912
Trade Payables	5	8.931.532.530	7.875.402.714
Trade Payables to Related Parties	4,5	217.734.933	106.895.299
Trade Payables to Unrelated Parties	5	8.713.797.597	7.768.507.415
Employee Benefit Obligations		281.999.160	271.370.185
Other Payables	6	867.492.249	3.583.689.385
Other Payables to Related Parties	4,6	854.919.897	3.583.687.115
Other Payables to Unrelated Parties	6	12.572.352	2.270
Deferred Income Other Than Contract Liabilities	8	292.504.888	335.314.244
Current tax liabilities, current	22	392.338.098	354.717.644
Current provisions		521.217.837	529.100.317
Current provisions for employee benefits		400.050.372	494.874.416
Other current provisions	13	121.167.465	34.225.901
Other Current Liabilities	15	207.776.749	172.589.687
SUB-TOTAL		**19.919.754.451**	**23.594.571.518**
Total current liabilities		**19.919.754.451**	**23.594.571.518**
NON-CURRENT LIABILITIES			
Long Term Borrowings	24	2.860.101.939	1.797.697.339
Long Term Borrowings From Unrelated Parties	24	2.860.101.939	1.797.697.339
Bank Loans	24	2.601.432.211	1.464.148.347
Lease Liabilities	24	258.669.728	333.548.992
Other Payables	6	465.077.538	604.393.320
Other Payables to Related Parties	5	465.077.538	604.393.320
Deferred Income Other Than Contract Liabilities	8	22.521.274	45.796.344
Non-current provisions		647.591.759	611.510.243
Non-current provisions for employee benefits		647.591.759	611.510.243

Deferred Tax Liabilities	22	2.111.406.794	2.360.350.475
Total non-current liabilities		**6.106.699.304**	**5.419.747.721**
Total liabilities		**26.026.453.755**	**29.014.319.239**
EQUITY			
Equity attributable to owners of parent		21.543.465.288	20.775.053.380
Issued capital	16	662.000.000	662.000.000
Inflation Adjustments on Capital	16	7.901.323.122	7.901.323.122
Share Premium (Discount)		1.049.565.605	1.049.565.605
Effects of Business Combinations Under Common Control		-2.223.003.078	-2.223.003.078
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		5.270.474.963	4.958.752.056
Gains (Losses) on Revaluation and Remeasurement		5.270.474.963	4.958.752.056
Increases (Decreases) on Revaluation of Property, Plant and Equipment		5.627.980.267	5.316.257.360
Gains (Losses) on Remeasurements of Defined Benefit Plans		-357.505.304	-357.505.304
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		638.996.511	998.183.848
Exchange Differences on Translation		638.996.511	998.183.848
Restricted Reserves Appropriated From Profits	16	939.975.318	939.975.318
Prior Years' Profits or Losses		6.488.256.509	5.836.276.899
Current Period Net Profit Or Loss		815.876.338	651.979.610
Non-controlling interests		1.098.808.790	972.921.898
Total equity		**22.642.274.078**	**21.747.975.278**
Total Liabilities and Equity		**48.668.727.833**	**50.762.294.517**

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	17	31.073.108.459	29.058.264.282	10.382.147.570	9.823.774.168
Cost of sales	17	-23.679.870.951	-22.283.936.870	-7.751.813.166	-7.740.362.798
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.393.237.508	6.774.327.412	2.630.334.404	2.083.411.370
GROSS PROFIT (LOSS)		7.393.237.508	6.774.327.412	2.630.334.404	2.083.411.370
General Administrative Expenses	18	-1.038.187.763	-987.680.421	-289.039.839	-326.111.922
Marketing Expenses	18	-3.456.210.907	-3.096.024.624	-1.068.501.836	-969.961.734
Research and development expense	18	-53.790.819	-66.206.012	-16.116.039	-18.609.366
Other Income from Operating Activities		314.068.671	221.423.391	143.193.081	20.831.813
Other Expenses from Operating Activities		-1.096.841.253	-2.125.698.802	-535.532.460	-451.944.303
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.062.275.437	720.140.944	864.337.311	337.615.858
Investment Activity Income	19	3.004.846.357	4.114.731.958	1.202.288.697	1.100.557.511
Investment Activity Expenses	19	-86.455.222		-86.455.222	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.980.666.572	4.834.872.902	1.980.170.786	1.438.173.369
Finance costs	20	-2.933.729.295	-3.903.931.216	-1.024.462.034	-1.168.318.471
Gains (losses) on net monetary position	21	-413.181.261	-427.662.953	-22.334.410	167.444.791
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.633.756.016	503.278.733	933.374.342	437.299.689
Tax (Expense) Income, Continuing Operations		-1.020.565.194	-581.742.377	-737.993.058	-249.188.429
Current Period Tax (Expense) Income	22	-841.732.251	-508.704.902	-325.606.911	-206.938.951
Deferred Tax (Expense) Income	22	-178.832.943	-73.037.475	-412.386.147	-42.249.478
PROFIT (LOSS) FROM CONTINUING OPERATIONS		613.190.822	-78.463.644	195.381.284	188.111.260
PROFIT (LOSS)		613.190.822	-78.463.644	195.381.284	188.111.260
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-202.685.516	-71.627.740	-15.935.082	-5.081.489
Owners of Parent		815.876.338	-6.835.904	211.316.366	193.192.749
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (TL)	23	1,23240000	-0,01030000	0,31920000	0,29180000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		328.636.157	87.062.276	328.636.159	23.197.415
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		328.636.157	87.062.276	328.636.159	23.197.415
Current Period Tax (Expense) Income		328.636.157	87.062.276	328.636.159	23.197.415
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-47.528.179	-2.201.634	-5.677.430	-144.881.232
Exchange Differences on Translation of Foreing Operations		-47.528.179	-2.201.634	-5.677.430	-144.881.232
OTHER COMPREHENSIVE INCOME (LOSS)		**281.107.978**	**84.860.642**	**322.958.729**	**-121.683.817**
TOTAL COMPREHENSIVE INCOME (LOSS)		**894.298.800**	**6.396.998**	**518.340.013**	**66.427.443**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-200.030.720	-27.278.876	-725.059	-35.346.632
Owners of Parent		1.094.329.520	33.675.874	519.065.072	101.774.075

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		**240.607.257**	**-570.802.823**
Profit (Loss)		613.190.822	-78.463.644
Adjustments to Reconcile Profit (Loss)		**3.487.733.900**	**2.507.964.622**
Adjustments for depreciation and amortisation expense	11	826.079.692	714.418.068
Adjustments for Impairment Loss (Reversal of Impairment Loss)		77.450.332	39.593.701
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	-17.630.791	40.362.500
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	11.831.895	-768.799
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		83.249.228	
Adjustments for provisions		656.893.083	526.113.526
Adjustments for (Reversal of) Provisions Related with Employee Benefits		563.263.652	494.682.560
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	300.465	224.267
Adjustments for (Reversal of) Other Provisions		93.328.966	31.206.699
Adjustments for Interest (Income) Expenses		-205.841.805	-1.105.124.381
Adjustments for Interest Income	19	-2.044.452.958	-2.831.186.270
Adjustments for interest expense	20	1.838.611.153	1.726.061.889
Adjustments for Tax (Income) Expenses	22	1.020.565.194	581.742.377
Adjustments for losses (gains) on disposal of non-current assets		-2.281.613	-19.860.745
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	-2.281.613	-19.860.745
Other adjustments for which cash effects are investing or financing cash flow		218.226.411	939.664.573
Adjustments Related to Gain and Losses on Net Monetary Position		978.165.112	909.278.380
Other adjustments to reconcile profit (loss)		-81.522.506	-77.860.877
Changes in Working Capital		**-2.617.162.912**	**-1.673.493.709**
Adjustments for decrease (increase) in trade accounts receivable		-1.870.145.393	-1.537.886.943
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-968.453.072	-686.956.850
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-901.692.321	-850.930.093
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.179.736.644	-1.123.469.172
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.179.736.644	-1.123.469.172
Adjustments for decrease (increase) in inventories		-2.317.586.604	-609.778.404
Adjustments for increase (decrease) in trade accounts payable		2.596.614.006	1.401.887.581
Increase (Decrease) in Trade Accounts Payables to Related Parties		131.749.107	-7.770.883
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.464.864.899	1.409.658.464
Adjustments for increase (decrease) in other operating payables		153.691.723	195.753.229
Increase (Decrease) in Other Operating Payables to Unrelated Parties		153.691.723	195.753.229
Cash Flows from (used in) Operations		**1.483.761.810**	**756.007.269**
Payments Related with Provisions for Employee Benefits		-391.277.716	-247.537.469
Income taxes refund (paid)		-851.876.837	-1.079.272.623
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**4.168.174.209**	**-1.451.707.171**
Proceeds from sales of property, plant, equipment and intangible assets		5.563.081	57.641.506
Proceeds from sales of property, plant and equipment	10,11,19	5.563.081	57.641.506
Purchase of Property, Plant, Equipment and Intangible Assets		-549.586.247	-383.296.389
Purchase of property, plant and equipment	10	-402.306.993	-248.239.411
Purchase of intangible assets	11	-147.279.254	-135.056.978
Cash advances and loans made to other parties		-100.338.025	-53.302.602
Other Cash Advances and Loans Made to Other Parties	8	-100.338.025	-53.302.602

Cash receipts from repayment of advances and loans made to other parties		2.686.559.936	-3.981.796.833
Paybacks from Cash Advances and Loans Made to Related Parties		2.686.559.936	-3.981.796.833
Interest received	19	2.044.452.958	2.831.186.270
Other inflows (outflows) of cash		81.522.506	77.860.877
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-3.662.291.781**	**1.809.313.919**
Proceeds from borrowings		7.199.634.619	8.688.038.977
Proceeds from Loans		7.199.634.619	8.688.038.977
Repayments of borrowings		-6.584.664.259	-5.978.294.313
Loan Repayments		-6.584.664.259	-5.978.294.313
Increase in Other Payables to Related Parties			1.097.202.973
Decrease in Other Payables to Related Parties		-2.048.864.996	
Payments of Lease Liabilities		-95.025.045	-29.569.662
Interest paid	20	-2.133.372.100	-1.968.064.056
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		746.489.685	-213.196.075
Effect of exchange rate changes on cash and cash equivalents		876.589.280	1.185.824.066
Net increase (decrease) in cash and cash equivalents		1.623.078.965	972.627.991
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	26	**3.631.440.952**	**3.431.795.866**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-710.335.404	-695.762.108
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	26	**4.544.184.513**	**3.708.661.749**

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	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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]		Exchange Differences on Translation	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 - 30.09.2025	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**662.000.000**	**7.901.323.122**	**1.049.565.605**	**-2.223.003.078**	**4.831.886.964**	**-297.532.589**	**841.463.078**			**939.975.318**	**3.052.802.613**	**2.459.091.501**	**19.217.592.534**	**1.067.021.685**	**20.284.614.219**
	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												2.459.091.501	-2.459.091.501			
	Total Comprehensive Income (Loss)						82.424.146		-41.912.368					-6.835.904	33.675.874	-27.278.876	6.396.998
	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		**662.000.000**	**7.901.323.122**	**1.049.565.605**	**-2.223.003.078**	**4.914.311.110**	**-297.532.589**	**799.570.710**			**939.975.318**	**5.511.894.114**	**-6.835.904**	**19.251.268.408**	**1.039.742.809**	**20.291.011.217**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**662.000.000**	**7.901.323.122**	**1.049.565.605**	**-2.223.003.078**	**5.316.257.360**	**-357.505.304**	**998.183.848**			**939.975.318**	**5.836.276.899**	**651.979.610**	**20.775.053.380**	**972.921.898**	**21.747.975.278**
	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								-325.917.612				651.979.610	-651.979.610	-325.917.612	325.917.612	0
	Total Comprehensive Income (Loss)						311.722.907		-33.269.725					815.876.338	1.094.329.520	-200.030.720	894.298.800
	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		**662.000.000**	**7.901.323.122**	**1.049.565.605**	**-2.223.003.078**	**5.627.980.267**	**-357.505.304**	**638.996.511**			**939.975.318**	**6.488.256.509**	**815.876.338**	**21.543.465.288**	**1.098.808.790**	**22.642.274.078**