



## Besler Gıda ve Kimya Sanayi ve Ticaret Anonim Şirketi

### DETAILED INCOME STATEMENT (TRY)

(The table below was declared to Tax Authority as an attachment to Second Provisional Tax Declaration and was not prepared according to Capital Markets Board legislations.)

|                                                               | 01.01.2026 - 30.06.2026 |                          |
|---------------------------------------------------------------|-------------------------|--------------------------|
| <b>A. GROSS SALES</b>                                         |                         | <b>20,814,305,366.84</b> |
| 1.Domestic Sales                                              | 20,069,362,834.20       |                          |
| 2.Export Sales                                                | 719,232,252.48          |                          |
| 3.Other Income                                                | 25,710,280.16           |                          |
| <b>B. SALES RETURNS&amp;DISCOUNTS (-)</b>                     |                         | <b>6,881,985,846.51</b>  |
| 1.Sales Returns (-)                                           | 1,152,655,421.29        |                          |
| 2.Sales Discounts (-)                                         | 4,209,113,556.37        |                          |
| 3.Other Discounts (-)                                         | 1,520,216,868.85        |                          |
| <b>C. NET SALES</b>                                           |                         | <b>13,932,319,520.33</b> |
| <b>D. COST OF SALES (-)</b>                                   |                         | <b>10,442,122,457.98</b> |
| 1.Cost of Goods Sold (-)                                      | 9,586,397,648.48        |                          |
| 2.Cost of Trade Goods Sold (-)                                | 684,773,242.78          |                          |
| 4.Cost of Other Sales (-)                                     | 170,951,566.72          |                          |
| <b>GROSS PROFIT OR LOSS</b>                                   |                         | <b>3,490,197,062.35</b>  |
| <b>E- OPERATING EXPENSES (-)</b>                              |                         | <b>2,145,673,323.75</b>  |
| 1.Research and Development Expenses (-)                       | 27,380,144.42           |                          |
| 2.Selling, Marketing and Distribution Expenses (-)            | 1,683,095,528.12        |                          |
| 3.General and Administrative Expenses (-)                     | 435,197,651.21          |                          |
| <b>OPERATING PROFIT OR LOSS</b>                               |                         | <b>1,344,523,738.60</b>  |
| <b>F- ORDINARY INCOME AND GAIN FROM OTHER OPERATIONS</b>      |                         | <b>1,877,575,277.71</b>  |
| 3.Interest Income                                             | 1,471,822,447.01        |                          |
| 4.Commission Income                                           | 12,338,045.55           |                          |
| 5.Terminated Provisions                                       | 22,778.67               |                          |
| 7.Foreign Exchange Gain                                       | 142,048,177.41          |                          |
| 10.Other Ordinary Income and Gain                             | 251,343,829.07          |                          |
| <b>G. ORDINARY EXPENSE AND LOSS FROM OTHER OPERATIONS (-)</b> |                         | <b>424,823,501.90</b>    |
| 4.Foreign Exchange Loss (-)                                   | 244,928,612.19          |                          |
| 7.Other Ordinary Expense and Loss (-)                         | 179,894,889.71          |                          |
| <b>H. FINANCIAL EXPENSES (-)</b>                              |                         | <b>1,090,112,919.63</b>  |
| 1.Short Term Borrowing Expenses (-)                           | 1,090,112,919.63        |                          |
| <b>ORDINARY INCOME OR EXPENSE</b>                             |                         | <b>1,707,162,594.78</b>  |
| <b>I. EXTRAORDINARY INCOME AND GAIN</b>                       |                         | <b>155,886,928.24</b>    |
| 1.Previous Period Income and Gain                             | 1,114,257.07            |                          |
| 2.Other Extraordinary Income and Gain                         | 154,772,671.17          |                          |
| <b>J. EXTRAORDINARY EXPENSE AND LOSS (-)</b>                  |                         | <b>14,110,122.29</b>     |
| 1.Idle Time Expenses and Loss (-)                             | 1,133,498.79            |                          |
| 2.Previous Period Expense and Loss (-)                        | 616,234.88              |                          |
| 3.Other Extraordinary Expense and Loss (-)                    | 12,360,388.62           |                          |
| <b>INCOME BEFORE TAX</b>                                      |                         | <b>1,848,939,400.73</b>  |
| <b>K. TAX EXPENSES (-)</b>                                    | 443,165,854.75          | <b>443,165,854.75</b>    |
| <b>NET INCOME</b>                                             |                         | <b>1,405,773,545.98</b>  |