



## 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 Fourth Provisional Tax Declaration and was not prepared according to Capital Markets Board legislations.)

	01.01.2025 - 31.12.2025	
<b>A. GROSS SALES</b>		<b>32,900,969,648.26</b>
1.Domestic Sales	31,742,281,433.99	
2.Export Sales	1,093,534,042.61	
3.Other Income	65,154,171.66	
<b>B. SALES RETURNS&amp;DISCOUNTS (-)</b>		<b>10,145,770,422.93</b>
1.Sales Returns (-)	2,151,087,087.34	
2.Sales Discounts (-)	5,932,364,078.75	
3.Other Discounts (-)	2,062,319,256.84	
<b>C. NET SALES</b>		<b>22,755,199,225.33</b>
<b>D. COST OF SALES (-)</b>		<b>17,630,456,531.01</b>
1.Cost of Goods Sold (-)	14,798,570,324.07	
2.Cost of Trade Goods Sold (-)	822,951,730.80	
4.Cost of Other Sales (-)	2,008,934,476.14	
<b>GROSS PROFIT OR LOSS</b>		<b>5,124,742,694.32</b>
<b>E- OPERATING EXPENSES (-)</b>		<b>3,101,707,456.31</b>
1.Research and Development Expenses (-)	43,025,604.05	
2.Selling, Marketing and Distribution Expenses (-)	2,382,780,823.47	
3.General and Administrative Expenses (-)	675,901,028.79	
<b>OPERATING PROFIT OR LOSS</b>		<b>2,023,035,238.01</b>
<b>F- ORDINARY INCOME AND GAIN FROM OTHER OPERATIONS</b>		<b>2,669,273,549.60</b>
3.Interest Income	1,997,809,557.64	
4.Commission Income	19,803,873.12	
5.Terminated Provisions	1,637,043.42	
7.Foreign Exchange Gain	323,023,402.87	
10.Other Ordinary Income and Gain	326,999,672.55	
<b>G. ORDINARY EXPENSE AND LOSS FROM OTHER OPERATIONS (-)</b>		<b>787,450,137.64</b>
4.Foreign Exchange Loss (-)	597,986,440.88	
7.Other Ordinary Expense and Loss (-)	189,463,696.76	
<b>H. FINANCIAL EXPENSES (-)</b>		<b>2,362,498,449.15</b>
1.Short Term Borrowing Expenses (-)	2,362,498,449.15	
<b>ORDINARY INCOME OR EXPENSE</b>		<b>1,542,360,200.82</b>
<b>I. EXTRAORDINARY INCOME AND GAIN</b>		<b>91,769,670.28</b>
1.Previous Period Income and Gain	1,185,124.38	
2.Other Extraordinary Income and Gain	90,584,545.90	
<b>J. EXTRAORDINARY EXPENSE AND LOSS (-)</b>		<b>39,007,885.76</b>
1.Idle Time Expenses and Loss (-)	6,120,423.32	
2.Previous Period Expense and Loss (-)	2,197,172.88	
3.Other Extraordinary Expense and Loss (-)	30,690,289.56	
<b>INCOME BEFORE TAX</b>		<b>1,595,121,985.34</b>
<b>NET INCOME</b>		<b>1,595,121,985.34</b>