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KAMUYU AYDINLATMA PLATFORMU

ORÇAY ORTAKÖY ÇAY SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

2025 9-Month Financial Reports

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	29.910.671	47.431.955
Trade Receivables		239.033.934	218.285.147
Trade Receivables Due From Related Parties	3	21.942.947	32.679.368
Trade Receivables Due From Unrelated Parties	5	217.090.987	185.605.779
Other Receivables		121.017.436	108.195.861
Other Receivables Due From Related Parties	3	116.896.028	99.384.974
Other Receivables Due From Unrelated Parties	6	4.121.408	8.810.887
Inventories	7	366.007.289	451.990.114
Prepayments		5.426.173	15.234.675
Prepayments to Unrelated Parties		5.426.173	15.234.675
Other current assets		7.600.060	6.993.699
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		7.600.060	6.993.699
SUB-TOTAL		**768.995.563**	**848.131.451**
Non-current Assets or Disposal Groups Classified as Held for Sale		3.885.955	3.885.955
Total current assets		**772.881.518**	**852.017.406**
NON-CURRENT ASSETS			
Property, plant and equipment	9	363.201.418	371.156.082
Land and Premises		17.183.854	17.183.854
Land Improvements		8.402.566	8.359.882
Buildings		163.054.012	166.727.280
Machinery And Equipments		146.034.585	154.366.194
Vehicles		23.605.078	19.967.495
Fixtures and fittings		4.390.667	4.020.721
Leasehold Improvements		530.656	530.656
Right of Use Assets		4.894.843	7.012.707
Intangible assets and goodwill		120.395	129.116
Total non-current assets		**368.216.656**	**378.297.905**
Total assets		**1.141.098.174**	**1.230.315.311**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		515.864.743	464.525.349
Current Borrowings From Unrelated Parties		515.864.743	464.525.349
Bank Loans	8	514.430.978	458.947.212
Lease Liabilities	8	1.376.329	3.062.066
Other short-term borrowings		57.436	2.516.071
Trade Payables		88.476.219	21.702.669
Trade Payables to Unrelated Parties	5	88.476.219	21.702.669
Employee Benefit Obligations		4.534.808	760.774
Other Payables		1.685.671	1.776.779
Other Payables to Related Parties	3	0	1.129.836
Other Payables to Unrelated Parties	6	1.685.671	646.943
Deferred Income Other Than Contract Liabilities	10	1.114.902	156.892.038
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.114.902	156.892.038
Current provisions		1.484.746	839.371
Current provisions for employee benefits		1.484.746	839.371
SUB-TOTAL		**613.161.089**	**646.496.980**
Total current liabilities		**613.161.089**	**646.496.980**
NON-CURRENT LIABILITIES			
Long Term Borrowings		19.034.953	35.613.861
Long Term Borrowings From Unrelated Parties		19.034.953	35.613.861
Bank Loans	8	18.737.656	30.103.592
Lease Liabilities	8	297.297	5.510.269
Non-current provisions		2.283.977	2.912.161
Non-current provisions for employee benefits		2.283.977	2.912.161
Deferred Tax Liabilities	15	40.478.376	30.504.891

Total non-current liabilities		**61.797.306**	**69.030.913**
Total liabilities		**674.958.395**	**715.527.893**
EQUITY			
Equity attributable to owners of parent		466.139.779	514.787.418
Issued capital		80.000.000	80.000.000
Inflation Adjustments on Capital		472.370.501	472.370.501
Share Premium (Discount)		59.904.102	59.904.102
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		80.115.858	79.597.653
Gains (Losses) on Revaluation and Remeasurement		80.115.858	79.597.653
Increases (Decreases) on Revaluation of Property, Plant and Equipment		82.606.033	82.606.033
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.490.175	-3.008.380
Restricted Reserves Appropriated From Profits		15.371.564	15.371.564
Legal Reserves		15.371.564	15.371.564
Prior Years' Profits or Losses		-192.456.402	-63.909.219
Current Period Net Profit Or Loss		-49.165.844	-128.547.183
Total equity		**466.139.779**	**514.787.418**
Total Liabilities and Equity		**1.141.098.174**	**1.230.315.311**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	12	553.926.522	442.465.568	160.127.223	33.881.862
Cost of sales	12	-433.910.584	-338.464.475	-130.770.620	-48.028.671
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		120.015.938	104.001.093	29.356.603	-14.146.809
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		120.015.938	104.001.093	29.356.603	-14.146.809
General Administrative Expenses		-28.462.160	-20.715.899	-14.328.552	-5.635.840
Marketing Expenses		-7.895.729	-10.969.052	-2.303.590	-3.994.884
Other Income from Operating Activities		33.460.073	39.123.245	10.192.952	36.742.213
Other Expenses from Operating Activities		-484.989	-3.899.142	500.212	-2.829.463
PROFIT (LOSS) FROM OPERATING ACTIVITIES		116.633.133	107.540.245	23.417.625	10.135.217
Investment Activity Income		888.204	3.512.856	0	1.209.283
Investment Activity Expenses			-65.653		-65.653
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-42.329	514.831	-1.368.079	183.615
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		117.479.008	111.502.279	22.049.546	11.462.462
Finance income	13	45.572.633	41.319.667	12.488.822	20.965.293
Finance costs	13	-174.071.836	-164.132.953	-66.740.177	-61.166.057
Gains (losses) on net monetary position	14	-21.957.032	-53.073.009	22.754.674	7.072.556
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-32.977.227	-64.384.016	-9.447.135	-21.665.746
Tax (Expense) Income, Continuing Operations		-16.188.617	6.948.104	-11.854.480	-10.257.139
Current Period Tax (Expense) Income	15	0	0	0	1.560.106
Deferred Tax (Expense) Income	15	-16.188.617	6.948.104	-11.854.480	-11.817.245
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-49.165.844	-57.435.912	-21.301.615	-31.922.885
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS				0	
PROFIT (LOSS)		-49.165.844	-57.435.912	-21.301.615	-31.922.885
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-49.165.844	-57.435.912	-21.301.615	-31.922.885
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	16	-0,61460000	-0,71790000	-0,26630000	-0,39900000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		518.205	-1.177.785	190.748	-23.201
Gains (Losses) on Remeasurements of Defined Benefit Plans		647.756	-1.472.231	238.435	-29.001
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-129.551	294.446	-47.687	5.800
Taxes Relating to Remeasurements of Defined Benefit Plans		-129.551	294.446	-47.687	5.800
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0

Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**518.205**	**-1.177.785**	**190.748**	**-23.201**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-48.647.639**	**-58.613.697**	**-21.110.867**	**-31.946.086**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-48.647.639	-58.613.697	-21.110.867	-31.946.086

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**69.912.926**	**263.319.971**
Profit (Loss)		-49.165.844	-57.435.912
Adjustments to Reconcile Profit (Loss)		**144.064.570**	**109.659.395**
Adjustments for depreciation and amortisation expense		13.825.051	17.355.707
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-1.954.463
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		0	-1.954.463
Adjustments for provisions		17.190	737.606
Adjustments for (Reversal of) Provisions Related with Employee Benefits		17.190	737.606
Adjustments for Interest (Income) Expenses		128.117.578	119.515.408
Adjustments for interest expense		128.117.578	119.515.408
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	15	16.188.617	-6.948.104
Adjustments for losses (gains) on disposal of non-current assets		-888.204	-3.447.203
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-888.204	-3.447.203
Other adjustments to reconcile profit (loss)		-13.195.662	-15.599.556
Changes in Working Capital		**-24.017.461**	**215.467.670**
Adjustments for decrease (increase) in trade accounts receivable	5	-21.701.234	135.769.237
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-21.701.234	135.769.237
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	-12.821.575	51.568.153
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-12.821.575	51.568.153
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories	7	85.982.825	-69.086.949
Decrease (Increase) in Prepaid Expenses		9.808.502	31.161.841
Adjustments for increase (decrease) in trade accounts payable	5	72.509.754	83.019.625
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		72.509.754	83.019.625
Increase (Decrease) in Employee Benefit Liabilities		3.774.034	3.944.584
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-201.760	-987.170
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-201.760	-987.170
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-155.777.136	-16.074.446
Other Adjustments for Other Increase (Decrease) in Working Capital		-5.590.871	-3.847.205
Increase (Decrease) in Other Payables Related with Operations		-5.590.871	-3.847.205
Cash Flows from (used in) Operations		**70.881.265**	**267.691.153**
Payments Related with Provisions for Employee Benefits		-968.339	-2.010.076
Income taxes refund (paid)		0	-2.361.106
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-4.659.719**	**-63.221.241**
Proceeds from sales of property, plant, equipment and intangible assets		908.890	5.178.594
Proceeds from sales of property, plant and equipment		908.890	5.178.594
Purchase of Property, Plant, Equipment and Intangible Assets		-5.568.609	-68.399.835
Purchase of property, plant and equipment		-5.568.609	-68.399.835
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-82.774.491**	**-221.903.775**
Proceeds from Issuing Shares or Other Equity Instruments		0	0

Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		44.117.830	0
Proceeds from Loans		44.117.830	
Repayments of borrowings	8	0	-93.090.470
Loan Repayments		0	-93.090.470
Interest paid		-151.849.684	-155.645.412
Interest Received		24.957.363	26.832.107
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.521.284	-21.805.045
Net increase (decrease) in cash and cash equivalents		-17.521.284	-21.805.045
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**47.431.955**	**27.397.820**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**29.910.671**	**5.592.775**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**80.000.000**	**472.370.501**	**59.904.102**	**77.921.039**	**-1.536.098**			**15.371.564**	**-7.330.492**	**-56.578.727**	**640.121.889**	**0**	**640.121.889**
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										-56.578.727	56.578.727			0
	Total Comprehensive Income (Loss)						-1.177.785					-57.435.912	-58.613.697	0	-58.613.697
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		**80.000.000**	**472.370.501**	**59.904.102**	**77.921.039**	**-2.713.883**			**15.371.564**	**-63.909.219**	**-57.435.912**	**581.508.192**	**0**	**581.508.192**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**80.000.000**	**472.370.501**	**59.904.102**	**82.606.033**	**-3.008.380**			**15.371.564**	**-63.909.219**	**-128.547.183**	**514.787.418**	**0**	**514.787.418**
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										-128.547.183	128.547.183			0
	Total Comprehensive Income (Loss)						518.205					-49.165.844	-48.647.639	0	-48.647.639
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														

Current Period															0
01.01.2025 - 30.09.2025	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		**80.000.000**	**472.370.501**	**59.904.102**	**82.606.033**	**-2.490.175**			**15.371.564**	**-192.456.402**	**-49.165.844**	**466.139.779**	**0**	**466.139.779**