



KAMUYU AYDINLATMA PLATFORMU

ÖZATA DENİZCİLİK SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

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		64.509.728	83.203.087
Financial Investments		684.866.552	1.267.365.417
Financial Assets at Fair Value Through Profit or Loss		684.866.552	1.267.365.417
Other Financial Assets Measured at Fair Value Through Profit or Loss		684.866.552	1.267.365.417
Trade Receivables		541.754.028	200.225.773
Trade Receivables Due From Unrelated Parties		541.754.028	200.225.773
Other Receivables		111.799.512	136.407.022
Other Receivables Due From Unrelated Parties		111.799.512	136.407.022
Inventories		85.003.956	36.447.115
Prepayments		225.401.796	98.674.705
Prepayments to Unrelated Parties		225.401.796	98.674.705
Other current assets		60.914.918	47.496.391
Other Current Assets Due From Unrelated Parties		60.914.918	47.496.391
SUB-TOTAL		1.774.250.490	1.869.819.510
Total current assets		1.774.250.490	1.869.819.510
NON-CURRENT ASSETS			
Financial Investments		12.087.149	12.087.149
Other Financial Investments		12.087.149	12.087.149
Other Receivables		57.575	57.575
Other Receivables Due From Unrelated Parties		57.575	57.575
Property, plant and equipment		4.254.012.061	4.349.922.768
Land and Premises		52.933.168	
Land Improvements		320.337.608	325.621.018
Buildings		13.687.370	14.895.350
Machinery And Equipments		3.769.528.867	3.935.316.481
Vehicles		5.798.012	
Fixtures and fittings		11.624.679	11.821.843
Construction in Progress		80.102.357	62.268.076
Right of Use Assets		91.175.272	67.616.942
Intangible assets and goodwill		4.427.022	5.446.059
Other Rights		4.427.022	5.446.059
Total non-current assets		4.361.759.079	4.435.130.493
Total assets		6.136.009.569	6.304.950.003
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		355.852.545	494.818.981
Current Borrowings From Unrelated Parties		355.852.545	494.818.981
Bank Loans		308.519.874	471.653.901
Lease Liabilities		46.294.965	20.519.961
Issued Debt Instruments		1.037.706	2.645.119
Current Portion of Non-current Borrowings		203.931.034	187.523.864
Current Portion of Non-current Borrowings from Unrelated Parties		203.931.034	187.523.864
Bank Loans		203.931.034	187.523.864
Trade Payables		274.474.993	224.666.676
Trade Payables to Related Parties		12.767.021	
Trade Payables to Unrelated Parties		261.707.972	224.666.676
Employee Benefit Obligations		21.677.741	25.313.142
Other Payables		218.617	1.148.044
Other Payables to Unrelated Parties		218.617	1.148.044
Deferred Income Other Than Contract Liabilities		21.622.432	
Deferred Income Other Than Contract Liabilities from Unrelated Parties		21.622.432	
Current provisions		9.898.093	9.177.189
Current provisions for employee benefits		6.206.849	5.097.839
Other current provisions		3.691.244	4.079.350
Other Current Liabilities		24.376.816	7.919.729

Other Current Liabilities to Unrelated Parties		24.376.816	7.919.729
SUB-TOTAL		912.052.271	950.567.625
Total current liabilities		912.052.271	950.567.625
NON-CURRENT LIABILITIES			
Long Term Borrowings		619.020.132	756.098.570
Long Term Borrowings From Unrelated Parties		619.020.132	756.098.570
Bank Loans		608.769.581	745.925.973
Lease Liabilities		10.250.551	10.172.597
Non-current provisions		11.022.297	10.162.577
Non-current provisions for employee benefits		11.022.297	10.162.577
Deferred Tax Liabilities		365.146.592	305.572.253
Total non-current liabilities		995.189.021	1.071.833.400
Total liabilities		1.907.241.292	2.022.401.025
EQUITY			
Equity attributable to owners of parent		4.228.768.277	4.282.548.978
Issued capital		71.350.000	71.350.000
Inflation Adjustments on Capital		214.651.739	214.651.739
Share Premium (Discount)		1.543.388.737	1.543.388.737
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-7.013.187	-7.719.520
Gains (Losses) on Revaluation and Remeasurement		-7.013.187	-7.719.520
Gains (Losses) on Remeasurements of Defined Benefit Plans		-7.013.187	-7.719.520
Restricted Reserves Appropriated From Profits		27.740.733	25.229.063
Legal Reserves		27.740.733	25.229.063
Prior Years' Profits or Losses		2.433.137.289	2.152.992.129
Current Period Net Profit Or Loss		-54.487.034	282.656.830
Total equity		4.228.768.277	4.282.548.978
Total Liabilities and Equity		6.136.009.569	6.304.950.003

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		1.956.430.984	1.845.319.774	718.744.168	650.902.203
Cost of sales		-1.467.636.068	-1.336.899.440	-451.349.670	-465.356.831
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		488.794.916	508.420.334	267.394.498	185.545.372
GROSS PROFIT (LOSS)		488.794.916	508.420.334	267.394.498	185.545.372
General Administrative Expenses		-81.772.326	-41.662.495	-27.802.503	-20.013.025
Marketing Expenses		-57.141.975	-26.108.607	-21.831.357	-18.250.231
Other Income from Operating Activities		96.824.846	114.481.926	48.703.746	24.429.107
Other Expenses from Operating Activities		-197.892.636	-156.427.125	-76.915.853	-100.198.651
PROFIT (LOSS) FROM OPERATING ACTIVITIES		248.812.825	398.704.033	189.548.531	71.512.572
Investment Activity Income		161.467.011	6.112.006	75.209.746	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		410.279.836	404.816.039	264.758.277	71.512.572
Finance income		173.711.375	28.975.961	58.748.659	21.317.390
Finance costs		-537.273.814	-494.676.463	-87.334.223	-283.033.057
Gains (losses) on net monetary position		-31.839.946	453.406.802	-10.332.687	174.403.791
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		14.877.451	392.522.339	225.840.026	-15.799.304
Tax (Expense) Income, Continuing Operations		-69.364.485	-88.217.024	-36.153.753	18.328.527
Deferred Tax (Expense) Income		-69.364.485	-88.217.024	-36.153.753	18.328.527
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-54.487.034	304.305.315	189.686.273	2.529.223
PROFIT (LOSS)		-54.487.034	304.305.315	189.686.273	2.529.223
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-54.487.034	304.305.315	189.686.273	2.529.223
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-54.487.034	304.305.315	189.686.273	2.529.223
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		706.333	-9.711.874	-1.560.668	932.598
Gains (Losses) on Remeasurements of Defined Benefit Plans		941.778	-12.949.165	-2.080.890	1.243.460
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-235.445	3.237.291	520.222	-310.862
Taxes Relating to Remeasurements of Defined Benefit Plans		-235.445	3.237.291	520.222	-310.862
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		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
Other Gains (Losses) on 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
Deferred Tax (Expense) Income		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		706.333	-9.711.874	-1.560.668	932.598
TOTAL COMPREHENSIVE INCOME (LOSS)		-53.780.701	294.593.441	188.125.605	3.461.821
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-53.780.701	294.593.441	188.125.605	3.461.821

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		-108.148.477	-5.219.853
Profit (Loss)		-54.487.034	304.305.315
Profit (Loss) from Continuing Operations		-54.487.034	304.305.315
Adjustments to Reconcile Profit (Loss)		182.761.612	334.016.106
Adjustments for depreciation and amortisation expense		209.583.171	195.368.989
Adjustments for provisions		1.580.624	58.517.608
Adjustments for (Reversal of) Other Provisions		1.580.624	58.517.608
Adjustments for Interest (Income) Expenses		-3.324.564	63.225.013
Adjustments for interest expense		-3.324.564	63.225.013
Adjustments for unrealised foreign exchange losses (gains)		-379.403	
Adjustments for Tax (Income) Expenses		49.837.940	46.504.188
Adjustments Related to Gain and Losses on Net Monetary Position		-74.536.156	-29.599.692
Changes in Working Capital		70.544.857	-648.751.336
Decrease (Increase) in Financial Investments		582.498.865	-452.934
Adjustments for decrease (increase) in trade accounts receivable		-341.528.255	-229.514.389
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-341.528.255	-229.514.389
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-195.176.185	5.797.774
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-195.176.185	5.797.774
Adjustments for decrease (increase) in inventories		-48.556.841	-35.032.561
Decrease (Increase) in Prepaid Expenses		-126.727.091	-31.294.488
Adjustments for increase (decrease) in trade accounts payable		49.808.317	-267.245.089
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		49.808.317	-267.245.089
Increase (Decrease) in Employee Benefit Liabilities		-3.635.401	9.326.277
Adjustments for increase (decrease) in other operating payables		132.239.016	-164.615.124
Increase (Decrease) in Other Operating Payables to Unrelated Parties		132.239.016	-164.615.124
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		21.622.432	64.279.198
Cash Flows from (used in) Operations		198.819.435	-10.429.915
Payments Related with Provisions for Employee Benefits			5.210.062
Income taxes refund (paid)		-306.967.912	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-80.464.414	-431.484.713
Purchase of Property, Plant, Equipment and Intangible Assets		-80.464.414	-431.484.713
Purchase of property, plant and equipment		-80.464.414	-431.484.713
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		169.919.532	1.791.900.904
Proceeds from Issuing Shares or Other Equity Instruments			1.545.183.731
Proceeds from issuing shares			1.545.183.731
Proceeds from Capital Advances			15.128.870
Proceeds from borrowings		194.465.982	2.100.087.105
Proceeds from Loans		194.465.982	2.100.087.105
Repayments of borrowings		-89.417.267	-1.363.283.299
Loan Repayments		-89.417.267	-1.363.283.299
Payments of Lease Liabilities		-35.864.789	-27.151.230
Interest paid		-62.135.509	-494.676.463
Interest Received		162.871.115	16.612.190
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.693.359	1.355.196.338
Net increase (decrease) in cash and cash equivalents		-18.693.359	1.355.196.338
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		83.203.087	105.610.768
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		64.509.728	1.460.807.106

Previous Period 01.01.2024 - 30.09.2025	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		60.000.000	210.039.246	0	-2.100.835					14.166.922	1.230.494.320	933.566.128	2.446.165.781	0	2.446.165.781			
	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										11.062.186	922.503.942	-933.566.128	0	0	0			
	Total Comprehensive Income (Loss)						-9.711.874						304.305.315	294.593.441	0	294.593.441			
	Profit (loss)												304.305.315	304.305.315	0	304.305.315			
	Other Comprehensive Income (Loss)						-9.711.874							-9.711.874	0	-9.711.874			
	Issue of equity		11.350.000	4.613.379										15.963.379	0	15.963.379			
	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				1.545.183.731									1.545.183.731	0	1.545.183.731			
	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		71.350.000	214.652.625	1.545.183.731	-11.812.709					25.229.108	2.152.996.262	304.305.315	4.301.906.332	0	4.301.906.332			
	Statement of changes in equity (abstract)																		
	Statement of changes in equity (line items)																		
	Equity at beginning of period		71.350.000	214.651.739	1.543.388.737	-7.719.520					25.229.063	2.152.992.129	282.656.830	4.282.548.978	0	4.282.548.978			
	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										2.511.670	280.145.160	-282.656.830	0	0	0				
Total Comprehensive Income (Loss)					706.333							-54.487.034	-53.780.701	0	-53.780.701				
Profit (loss)												-54.487.034	-54.487.034	0	-54.487.034				
Other Comprehensive Income (Loss)					706.333								706.333	0	706.333				
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 01.01.2025 - 30.09.2025															
	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		71.350.000	214.651.739	1.543.388.737		-7.013.187			27.740.733	2.433.137.289	-54.487.034	4.228.768.277		0 4.228.768.277