OYLUM SINAİ YATIRIMLAR A.Ş.
Financial Report
Unconsolidated
2026 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	161.058.811	158.219.877
Financial Investments	5	14.843.828	23.828.049
Trade Receivables		204.901.393	178.957.939
Trade Receivables Due From Related Parties	6	69.269.504	72.478.815
Trade Receivables Due From Unrelated Parties	7	135.631.889	106.479.124
Other Receivables		3.054.407	3.795.312
Other Receivables Due From Related Parties	8	3.054.407	3.795.312
Inventories	9	97.067.366	92.877.286
Prepayments		2.168.282	10.621.732
Prepayments to Unrelated Parties	10	2.168.282	10.621.732
Current Tax Assets	19	1.214.673	0
Other current assets		43.216.606	36.424.864
Other Current Assets Due From Unrelated Parties	17	43.216.606	36.424.864
SUB-TOTAL		**527.525.366**	**504.725.059**
Total current assets		**527.525.366**	**504.725.059**
NON-CURRENT ASSETS			
Financial Investments	5	11.393.788	11.393.788
Investment property	12	56.724	56.724
Property, plant and equipment	13	1.027.330.183	1.023.974.032
Land and Premises		209.941.236	209.941.236
Land Improvements		4.391.301	4.455.721
Buildings		474.951.783	475.696.624
Machinery And Equipments		310.957.486	313.972.110
Vehicles		15.215.135	15.636.957
Fixtures and fittings		5.486.437	4.271.384
Construction in Progress		6.386.805	
Intangible assets and goodwill	14	2.710.303	2.575.456
Other intangible assets	14	2.710.303	2.575.456
Deferred Tax Asset	19	48.517.847	50.782.567
Total non-current assets		**1.090.008.845**	**1.088.782.567**
Total assets		**1.617.534.211**	**1.593.507.626**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		140.761.888	106.292.958
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	4	140.761.888	106.292.958
Bank Loans		140.761.888	106.292.958
Current Portion of Non-current Borrowings		1.756.080	1.286.859
Current Portion of Non-current Borrowings from Unrelated Parties	4	1.756.080	1.286.859
Other Financial Liabilities		399.450	3.026.586
Other Miscellaneous Financial Liabilities	4	399.450	3.026.586
Trade Payables		69.898.707	66.316.899
Trade Payables to Unrelated Parties	7	69.898.707	66.316.899
Employee Benefit Obligations	15	15.299.310	9.724.232
Other Payables		191.569	210.803
Other Payables to Unrelated Parties	8	191.569	210.803
Deferred Income Other Than Contract Liabilities		25.705.308	21.156.574
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	25.705.308	21.156.574
Current tax liabilities, current	19	1.916.358	4.659.984
Current provisions		102.550	112.846
Other current provisions	11	102.550	112.846
Other Current Liabilities		849.429	1.334.809
Other Current Liabilities to Unrelated Parties	17	849.429	1.334.809
SUB-TOTAL		**256.880.649**	**214.122.550**
Total current liabilities		**256.880.649**	**214.122.550**
NON-CURRENT LIABILITIES			

Long Term Borrowings		1.732.108	2.538.562
Long Term Borrowings From Related Parties		1.732.108	2.538.562
Bank Loans	4	1.732.108	2.538.562
Non-current provisions		27.685.947	19.701.700
Non-current provisions for employee benefits	15	27.685.947	19.701.700
Deferred Tax Liabilities	19	190.515.474	183.569.443
Total non-current liabilities		**219.933.529**	**205.809.705**
Total liabilities		**476.814.178**	**419.932.255**
EQUITY			
Equity attributable to owners of parent	18	1.140.720.033	1.173.575.371
Issued capital		85.000.000	85.000.000
Inflation Adjustments on Capital		519.948.207	519.948.207
Treasury Shares (-)		-7.205.681	-7.205.681
Share Premium (Discount)		77.941.088	77.941.088
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		198.616.764	203.207.673
Gains (Losses) on Revaluation and Remeasurement		198.616.764	203.207.673
Increases (Decreases) on Revaluation of Property, Plant and Equipment		216.519.617	216.519.617
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.902.853	-13.311.944
Restricted Reserves Appropriated From Profits		7.205.681	7.205.681
Prior Years' Profits or Losses		287.478.403	400.723.420
Current Period Net Profit Or Loss		-28.264.429	-113.245.017
Total equity		**1.140.720.033**	**1.173.575.371**
Total Liabilities and Equity		**1.617.534.211**	**1.593.507.626**

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	233.357.711	214.875.725
Cost of sales	20	-193.833.884	-162.015.432
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.523.827	52.860.293
GROSS PROFIT (LOSS)		39.523.827	52.860.293
General Administrative Expenses	21	-16.265.149	-27.437.205
Marketing Expenses	21	-17.304.879	-13.021.806
Other Income from Operating Activities	23	7.458.441	6.984.293
Other Expenses from Operating Activities	23	-1.735.490	-1.466.588
PROFIT (LOSS) FROM OPERATING ACTIVITIES		11.676.750	17.918.987
Investment Activity Income	24	1.516.368	1.526.845
Investment Activity Expenses	24	-4.520	-997.994
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		13.188.598	18.447.838
Finance income	25	7.526.960	9.740.893
Finance costs	25	-12.039.115	-18.643.244
Gains (losses) on net monetary position	26	-12.167.860	-23.236.330
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.491.417	-13.690.843
Tax (Expense) Income, Continuing Operations		-24.773.012	-17.654.990
Current Period Tax (Expense) Income	19	-1.916.358	-6.534.341
Deferred Tax (Expense) Income	19	-22.856.654	-11.120.649
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-28.264.429	-31.345.833
PROFIT (LOSS)		-28.264.429	-31.345.833
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent	27	-28.264.429	-31.345.833
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		-0,33000000	-0,37000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.590.909	2.082.910
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.121.212	2.777.214
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.530.303	-694.304
Taxes Relating to Remeasurements of Defined Benefit Plans		1.530.303	-694.304
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		**-4.590.909**	**2.082.910**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-32.855.338**	**-29.262.923**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-32.855.338	-29.262.923

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-44.930.780**	**14.377.783**
Profit (Loss)		-28.264.429	-31.345.834
Profit (Loss) from Continuing Operations		-28.264.429	-31.345.834
Adjustments to Reconcile Profit (Loss)		**17.011.809**	**22.665.208**
Adjustments for depreciation and amortisation expense	13-14	4.823.638	11.415.999
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-685.524	-377.199
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-685.524	-377.199
Adjustments for provisions		4.874.723	6.111.595
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	4.874.723	6.111.595
Adjustments for Interest (Income) Expenses		179.794	-9.740.893
Adjustments for Interest Income	25	-7.526.960	-9.740.893
Adjustments for interest expense	25	7.706.754	0
Adjustments for Tax (Income) Expenses	19	18.187.861	18.349.293
Adjustments for losses (gains) on disposal of non-current assets		0	1.080.114
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	1.080.114
Adjustments Related to Gain and Losses on Net Monetary Position	26	-10.368.683	-4.173.701
Changes in Working Capital		**-28.505.776**	**22.277.135**
Decrease (Increase) in Financial Investments	5	5.770.547	20.706.158
Adjustments for decrease (increase) in trade accounts receivable		-41.586.220	14.916.330
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-3.403.724	25.237.928
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-38.182.496	-10.321.598
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		394.617	-1.607.486
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	394.617	-1.607.486
Adjustments for decrease (increase) in inventories	9	-12.664.291	-17.340.345
Decrease (Increase) in Prepaid Expenses	10	7.484.313	12.101.135
Adjustments for increase (decrease) in trade accounts payable		9.632.624	-11.811.901
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	9.632.624	-11.811.901
Increase (Decrease) in Employee Benefit Liabilities	15	6.462.326	3.740.366
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	6.479.080	9.376.075
Other Adjustments for Other Increase (Decrease) in Working Capital		-10.478.772	-7.803.197
Decrease (Increase) in Other Assets Related with Operations	17	-10.115.181	-7.489.433
Increase (Decrease) in Other Payables Related with Operations	17	-363.591	-313.764
Cash Flows from (used in) Operations		**-39.758.396**	**13.596.509**
Payments Related with Provisions for Employee Benefits	15	-1.214.085	0
Payments Related with Other Provisions			-556.194
Income taxes refund (paid)	19	-3.958.299	1.337.468
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-787.676**	**7.741.003**
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-8.314.636	-1.999.890
Purchase of property, plant and equipment	13	-8.088.636	-1.698.417
Purchase of intangible assets	14	-226.000	-301.473
Interest received	25	7.526.960	9.740.893
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**34.121.260**	**-10.513.683**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-2.523.959
Payments to Acquire Entity's Shares	18	0	-2.523.959
Proceeds from borrowings		44.179.001	0

Proceeds from Loans		44.179.001	
Repayments of borrowings	4	-2.350.987	-21.835.103
Loan Repayments			-20.272.545
Cash Outflows from Other Financial Liabilities		-2.350.987	-1.562.558
Interest paid	4	-7.706.754	
Interest Received			13.845.379
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-11.597.196	11.605.103
Effect of exchange rate changes on cash and cash equivalents		14.436.130	15.875.198
Net increase (decrease) in cash and cash equivalents		2.838.934	27.480.301
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**158.219.877**	**173.636.961**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**161.058.811**	**201.117.262**

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	Treasury Shares	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		
							Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2025 - 31.03.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**85.000.000**	**519.948.207**	**-6.098.165**	**77.941.090**	**-10.971.476**				**6.098.165**	**472.104.223**	**-70.273.280**		**1.073.748.764**
	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											-70.273.280	70.273.280		
	Total Comprehensive Income (Loss)						2.082.911					-70.273.280	38.927.447		29.262.922
	Profit (loss)												-31.345.833		-31.345.833
	Other Comprehensive Income (Loss)						2.082.911								2.082.911
	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				-2.523.959						2.523.959	-2.523.959			-2.523.959
	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		**85.000.000**	**519.948.207**	**-8.622.124**	**77.941.090**	**-8.888.565**				**8.622.124**	**399.306.984**	**-31.345.833**	**1.041.961.883**	**1.041.961.883**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**85.000.000**	**519.948.207**	**-7.205.681**	**77.941.088**	**-13.311.944**	**216.519.617**			**7.205.681**	**400.723.420**	**-113.245.017**		**1.173.575.371**
	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											-113.245.017	113.245.017		
	Total Comprehensive Income (Loss)						-4.590.909					-113.245.017	84.980.588		-32.855.338
	Profit (loss)												-28.264.429		-28.264.429
	Other Comprehensive Income (Loss)						-4.590.909								-4.590.909
	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 - 31.03.2026	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		85.000.000	519.948.207	-7.205.681	77.941.088	-17.902.853	216.519.617			7.205.681	287.478.403	-28.264.429	1.140.720.033	1.140.720.033