Date and time of publication on KAP: 30.07.2026 18:53:43
https://www.kap.org.tr/en/Bildirim/1639803

KAMUYU AYDINLATMA PLATFORMU

ORMA ORMAN MAHSÜLLERİ İNTEGRE SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 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 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	49.782.804	98.399.673
Trade Receivables	8,30	827.409.340	604.504.713
Trade Receivables Due From Related Parties	8,30	14.822.909	17.365.903
Trade Receivables Due From Unrelated Parties	8	812.586.431	587.138.810
Other Receivables	9,30	117.454.659	109.700.810
Other Receivables Due From Related Parties	9,30	43.640.216	0
Other Receivables Due From Unrelated Parties	9	73.814.443	109.700.810
Inventories	11	573.334.241	684.199.302
Prepayments	12	348.381.306	286.009.267
Prepayments to Unrelated Parties	12	348.381.306	286.009.267
Current Tax Assets	13	2.896.934	1.638.511
Other current assets	10	107.446.558	27.693.750
Other Current Assets Due From Unrelated Parties	10	107.446.558	27.693.750
SUB-TOTAL		**2.026.705.842**	**1.812.146.026**
Total current assets		**2.026.705.842**	**1.812.146.026**
NON-CURRENT ASSETS			
Financial Investments	5	25.515.259	25.515.259
Financial Assets Measured at Amortised Cost	5	25.515.259	25.515.259
Investments accounted for using equity method	6	34.412.134	23.064.518
Investment property	14	1.628.023.000	1.470.230.068
Property, plant and equipment	16	9.061.595.532	9.051.323.761
Land and Premises	16	1.707.975.039	2.038.070.689
Land Improvements	16	48.248.410	49.823.691
Buildings	16	2.055.059.954	1.748.928.317
Machinery And Equipments	16	5.039.001.387	5.082.938.377
Vehicles	16	12.554.103	13.633.823
Fixtures and fittings	16	26.879.551	22.857.500
Leasehold Improvements	16	1.310.972	1.310.972
Assets Subject to Depletion			0
Construction in Progress	16	139.543.799	50.060.307
Operational Lease Assets	16	13.437.964	26.115.732
Other property, plant and equipment	16	17.584.353	17.584.353
Right of Use Assets	15	21.678.249	29.920.397
Intangible assets and goodwill	17	10.437.273	9.481.101
Other intangible assets	17	10.437.273	9.481.101
Prepayments	12	8.604.620	17.618.450
Prepayments to Unrelated Parties	12	8.604.620	17.618.450
Deferred Tax Asset	28	299.741.015	501.413.882
Total non-current assets		**11.090.007.082**	**11.128.567.436**
Total assets		**13.116.712.924**	**12.940.713.462**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	1.663.207.958	1.709.900.987
Current Borrowings From Unrelated Parties	7	1.663.207.958	1.709.900.987
Bank Loans	7	1.568.824.867	1.633.689.634
Lease Liabilities	7	17.562.721	34.522.923
Issued Debt Instruments	7	76.820.370	41.688.430
Current Portion of Non-current Borrowings	7	1.027.940.102	1.008.603.057
Current Portion of Non-current Borrowings from Unrelated Parties	7	1.027.940.102	1.008.603.057
Bank Loans	7	1.027.940.102	1.008.603.057
Trade Payables	8,30	643.941.772	1.066.256.704
Trade Payables to Related Parties	8,30	5.223.731	305.787.891
Trade Payables to Unrelated Parties	8	638.718.041	760.468.813
Employee Benefit Obligations	19	48.870.672	48.872.402
Other Payables	9,30	559.665.912	179.013.980
Other Payables to Related Parties	9,30	461.455.430	145.073.543
Other Payables to Unrelated Parties	9	98.210.482	33.940.437

Contract Liabilities	12	365.242.013	303.822.214
Contract Liabilities from Sale of Goods and Service Contracts	12	365.242.013	303.822.214
Current provisions	18,19	21.207.576	16.301.584
Current provisions for employee benefits	19	20.542.653	16.103.719
Other current provisions	18	664.923	197.865
SUB-TOTAL		**4.330.076.005**	**4.332.770.928**
Total current liabilities		**4.330.076.005**	**4.332.770.928**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	539.962.617	346.913.105
Long Term Borrowings From Unrelated Parties	7	539.962.617	346.913.105
Bank Loans	7	515.820.178	333.267.526
Lease Liabilities	7	24.142.439	13.645.579
Non-current provisions	19	115.011.204	124.377.123
Non-current provisions for employee benefits	19	115.011.204	124.377.123
Total non-current liabilities		**654.973.821**	**471.290.228**
Total liabilities		**4.985.049.826**	**4.804.061.156**
EQUITY			
Equity attributable to owners of parent		8.131.663.098	8.136.652.306
Issued capital	21	27.200.000	27.200.000
Inflation Adjustments on Capital	21	1.287.422.733	1.287.422.733
Share Premium (Discount)	21	53.203	53.203
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.048.321.083	1.066.726.155
Gains (Losses) on Revaluation and Remeasurement		1.048.321.083	1.066.726.155
Increases (Decreases) on Revaluation of Property, Plant and Equipment	0	1.123.410.984	1.131.420.985
Gains (Losses) on Remeasurements of Defined Benefit Plans	0	-75.089.901	-64.694.830
Restricted Reserves Appropriated From Profits	21	147.372.390	147.372.390
Legal Reserves	21	147.372.390	147.372.390
Prior Years' Profits or Losses	0	5.607.877.825	5.633.113.216
Current Period Net Profit Or Loss	0	13.415.864	-25.235.391
Total equity		**8.131.663.098**	**8.136.652.306**
Total Liabilities and Equity		**13.116.712.924**	**12.940.713.462**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	2.617.008.914	2.609.635.338		
Cost of sales	22	-2.157.964.590	-2.289.241.011		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		459.044.324	320.394.327		
GROSS PROFIT (LOSS)		459.044.324	320.394.327		
General Administrative Expenses	23	-123.254.088	-131.583.223		
Marketing Expenses	23	-79.867.629	-69.977.951		
Other Income from Operating Activities	25	53.446.866	138.941.011		
Other Expenses from Operating Activities	25	-71.909.264	-201.927.369		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		237.460.209	55.846.795		
Investment Activity Income			0		
Investment Activity Expenses	26	152.998.806	45.854.610		
Share of Profit (Loss) from Investments Accounted for Using Equity Method	6	9.557.242	5.912.589		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		400.016.257	107.613.994		
Finance costs	27	-598.291.651	-431.132.334		
Gains (losses) on net monetary position	32	419.499.148	302.669.450		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		221.223.754	-20.848.890		
Tax (Expense) Income, Continuing Operations	28	-207.807.890	-14.076.244		
Deferred Tax (Expense) Income	28	-207.807.890	-14.076.244		
PROFIT (LOSS) FROM CONTINUING OPERATIONS	29	13.415.864	-34.925.134		
PROFIT (LOSS)	29	13.415.864	-34.925.134		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent	29	13.415.864	-34.925.134		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-18.405.072	7.933.486		
Gains (Losses) on Revaluation of Property, Plant and Equipment	0	-10.680.003			
Gains (Losses) on Remeasurements of Defined Benefit Plans	0	-13.860.092	10.577.981		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	0	6.135.023	-2.644.495		
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	0	2.670.002			
Taxes Relating to Remeasurements of Defined Benefit Plans	0	3.465.021	-2.644.495		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)	0	**-18.405.072**	**7.933.486**		
TOTAL COMPREHENSIVE INCOME (LOSS)	0	**-4.989.208**	**-26.991.648**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent	0	-4.989.208	-26.991.648		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-205.721.163**	**339.653.414**
Profit (Loss)		13.415.864	-34.925.134
Profit (Loss) from Continuing Operations		13.415.864	-34.925.134
Adjustments to Reconcile Profit (Loss)		**367.895.912**	**157.877.060**
Adjustments for depreciation and amortisation expense	15,16,17	94.668.889	191.760.541
Adjustments for Impairment Loss (Reversal of Impairment Loss)	8	-11.542.392	8.407.552
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8	-11.542.392	8.407.552
Adjustments for provisions	18,19	49.924.992	8.230.203
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18,19	49.924.992	8.230.203
Adjustments for Interest (Income) Expenses		445.554.233	350.106.272
Adjustments for Interest Income	27	-11.380.454	-9.376.122
Adjustments for interest expense	27	456.934.687	411.195.029
Unearned Financial Income from Credit Sales	25	0	-51.712.635
Adjustments for fair value losses (gains)	14,26	-157.792.932	-46.466.992
Adjustments for Fair Value Losses (Gains) of Investment Property	14,26	-157.792.932	-46.466.992
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	6	-9.557.242	1.508.134
Adjustments for undistributed profits of associates	6	-9.557.242	1.508.134
Adjustments for Tax (Income) Expenses	28	207.807.890	14.076.244
Adjustments for losses (gains) on disposal of non-current assets		0	612.381
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	26	0	612.381
Adjustments Related to Gain and Losses on Net Monetary Position		-251.167.526	-370.357.275
Changes in Working Capital		**-568.390.329**	**219.188.499**
Adjustments for decrease (increase) in trade accounts receivable		-240.713.908	-63.161.547
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.542.994	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-243.256.902	-63.161.547
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-140.864.866	38.355.436
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-140.864.866	38.355.436
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Derivative Financial Assets			0
Adjustments for decrease (increase) in inventories		109.815.263	5.620.921
Adjustments for increase (decrease) in trade accounts payable		-422.314.932	226.808.695
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-422.314.932	226.808.695
Adjustments for increase (decrease) in other operating payables		125.688.114	11.564.994
Increase (Decrease) in Other Operating Payables to Unrelated Parties		125.688.114	11.564.994
Cash Flows from (used in) Operations		**-187.078.553**	**342.140.425**
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments			0
Payments Related with Provisions for Employee Benefits	19	-17.384.187	-2.271.038
Income taxes refund (paid)		-1.258.423	-215.973
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	16	**-106.956.157**	**-254.034.805**
Proceeds from sales of property, plant, equipment and intangible assets	16	0	318.987
Proceeds from sales of property, plant and equipment	16	0	318.987
Purchase of Property, Plant, Equipment and Intangible Assets		-106.956.157	-254.353.792
Purchase of property, plant and equipment	16	-105.497.634	-254.353.792
Purchase of intangible assets	17	-1.458.523	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**183.301.001**	**-64.536.948**
Proceeds from borrowings		2.317.762.121	2.145.791.976

Proceeds from Loans		2.317.762.121	2.145.791.976
Repayments of borrowings		-1.991.358.745	-1.955.986.652
Loan Repayments		-1.991.358.745	-1.955.986.652
Increase in Other Payables to Related Parties	9,30	316.381.887	47.117.328
Payments of Lease Liabilities		-13.930.029	-17.659.492
Interest paid	27	-456.934.687	-293.176.230
Interest Received		11.380.454	9.376.122
INFLATION EFFECT		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-129.376.319	21.081.661
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-129.376.319	21.081.661
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**98.399.673**	**256.307.523**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		80.759.450	-36.629.037
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**49.782.804**	**240.760.147**

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 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	21	**27.200.000**	**1.287.422.733**	**53.203**	**1.510.754.850**	**-52.453.758**			**147.372.389**	**5.122.179.921**	**510.933.275**	**8.553.462.613**	**8.553.462.613**
	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										510.933.275	-510.933.275		0
	Total Comprehensive Income (Loss)						7.933.486					-34.925.135	-26.991.649	-26.991.649
	Profit (loss)											-34.925.135	-34.925.135	-34.925.135
	Other Comprehensive Income (Loss)						7.933.486					0	7.933.486	7.933.486
	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													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	21	**27.200.000**	**1.287.422.733**	**53.203**	**1.510.754.850**	**-44.520.272**			**147.372.389**	**5.633.113.196**	**-34.925.135**	**8.526.470.964**	**8.526.470.964**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	21	**27.200.000**	**1.287.422.733**	**53.203**	**1.131.420.985**	**-64.694.830**			**147.372.390**	**5.633.113.216**	**-25.235.391**	**8.136.652.306**	**8.136.652.306**
	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										-25.235.391	25.235.391	0	0
	Total Comprehensive Income (Loss)					-8.010.001	-10.395.071					13.415.864	-4.989.208	-4.989.208
	Profit (loss)												13.415.864	13.415.864
	Other Comprehensive Income (Loss)					-8.010.001	-10.395.071						-18.405.072	-18.405.072
	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 - 30.06.2026															
	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	21	**27.200.000**	**1.287.422.733**	**53.203**	**1.123.410.984**	**-75.089.901**			**147.372.390**	**5.607.877.825**	**13.415.864**	**8.131.663.098**	**8.131.663.098**