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KAMUYU AYDINLATMA PLATFORMU

ÖZSU BALIK ÜRETİM A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NEVADOS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Özsu Balık Üretim Anonim Şirketi Yönetim Kurulu'na

Giriş

Özsu Balık Üretim Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Nevados Bağımsız Denetim Anonim Şirketi

Halil Sağlam, SMMM

Sorumlu Denetçi

İstanbul, 12 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	557.214.424	820.256.935
Financial Investments	26	34.837.503	19.352.331
Trade Receivables		258.636.921	284.677.689
Trade Receivables Due From Related Parties	25	0	0
Trade Receivables Due From Unrelated Parties	6	258.636.921	284.677.689
Other Receivables		19.276.068	208.331
Other Receivables Due From Related Parties	7, 25	6.900.000	0
Other Receivables Due From Unrelated Parties	7	12.376.068	208.331
Inventories	8	64.672.277	63.721.246
Biological Assets	9	1.496.729.066	1.604.276.267
Prepayments	10	22.554.467	29.537.649
Current Tax Assets	22	381.215	19.030.187
Other current assets	19	2.278.150	17.019.588
SUB-TOTAL		**2.456.580.091**	**2.858.080.223**
Total current assets		**2.456.580.091**	**2.858.080.223**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	400.415.424	405.325.833
Biological assets	9	186.938.501	213.983.540
Property, plant and equipment	12	500.975.270	530.904.389
Right of Use Assets	14	19.845.659	0
Intangible assets and goodwill	13	77.378.514	80.177.082
Prepayments	10	13.402.765	17.804.409
Deferred Tax Asset	22	0	53.543.349
Total non-current assets		**1.198.956.133**	**1.301.738.602**
Total assets		**3.655.536.224**	**4.159.818.825**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		806.027.773	1.412.978.635
Current Borrowings From Unrelated Parties		806.027.773	1.412.978.635
Bank Loans	5	804.058.512	1.412.978.635
Lease Liabilities	5	1.969.261	0
Current Portion of Non-current Borrowings		136.468.267	305.974.963
Current Portion of Non-current Borrowings from Unrelated Parties	5	136.468.267	305.974.963
Bank Loans	5	136.468.267	305.974.963
Trade Payables		309.805.811	973.710.921
Trade Payables to Related Parties	6, 25	172.508.827	743.782.048
Trade Payables to Unrelated Parties	6	137.296.984	229.928.873
Employee Benefit Obligations	17	17.842.851	13.336.415
Other Payables		460.260	119.238
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties	7, 25	460.260	119.238
Deferred Income Other Than Contract Liabilities		1.559.479	838.442
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	1.559.479	838.442
Current tax liabilities, current	22	5.451.944	20.416.302
Current provisions		14.702.646	12.395.241
Current provisions for employee benefits	17	11.064.364	8.550.734
Other current provisions	18	3.638.282	3.844.507
Other Current Liabilities		19.115.274	19.307.691
Other Current Liabilities to Unrelated Parties	19	19.115.274	19.307.691
SUB-TOTAL		**1.311.434.305**	**2.759.077.848**
Total current liabilities		**1.311.434.305**	**2.759.077.848**
NON-CURRENT LIABILITIES			
Long Term Borrowings		868.030.633	95.806.742
Long Term Borrowings From Unrelated Parties		868.030.633	95.806.742
Bank Loans	5	850.206.491	95.806.742
Lease Liabilities	5	17.824.142	0

Non-current provisions		20.903.706	19.250.490
Non-current provisions for employee benefits	17	20.903.706	19.250.490
Deferred Tax Liabilities	22	33.848.065	70.139.139
Total non-current liabilities		**922.782.404**	**185.196.371**
Total liabilities		**2.234.216.709**	**2.944.274.219**
EQUITY			
Equity attributable to owners of parent		1.421.319.515	1.212.720.922
Issued capital	20	120.000.000	120.000.000
Inflation Adjustments on Capital	20	304.483.467	304.483.467
Share Premium (Discount)		496.429.840	496.429.840
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-24.712.508	-23.333.923
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-46.961.685	-93.965.844
Restricted Reserves Appropriated From Profits		95.277.747	37.928.732
Prior Years' Profits or Losses		316.653.319	24.961.972
Current Period Net Profit Or Loss		160.149.335	346.216.678
Non-controlling interests		0	2.823.684
Total equity		**1.421.319.515**	**1.215.544.606**
Total Liabilities and Equity		**3.655.536.224**	**4.159.818.825**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	1.504.548.130	1.768.414.145	725.389.283	973.359.646
Cost of sales	21	-1.028.518.882	-1.238.463.309	-508.070.722	-629.089.453
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		476.029.248	529.950.836	217.318.561	344.270.193
Change in Fair Value of Biological Assets	21	125.764.949	-55.266.135	44.078.813	30.522.349
GROSS PROFIT (LOSS)		601.794.197	474.684.701	261.397.374	374.792.542
General Administrative Expenses		-77.757.116	-67.083.959	-40.114.502	-35.115.156
Marketing Expenses		-159.247.206	-118.001.091	-76.235.965	-58.773.630
Other Income from Operating Activities		86.149.222	123.580.122	15.300.760	69.669.967
Other Expenses from Operating Activities		-55.430.940	-124.348.809	-205.957	-65.512.826
PROFIT (LOSS) FROM OPERATING ACTIVITIES		395.508.157	288.830.964	160.141.710	285.060.897
Investment Activity Income		4.234.296	217.894	2.651.946	217.894
Investment Activity Expenses		-1.275.804	0	-952.600	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-4.910.409	20.451.968	-10.614.742	-36.943.488
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		393.556.240	309.500.826	151.226.314	248.335.303
Finance income		161.987.140	23.789.734	105.246.446	13.511.786
Finance costs		-233.321.436	-430.586.396	-78.057.001	-274.428.664
Gains (losses) on net monetary position	23	-125.296.038	126.685.629	-22.068.010	22.804.490
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		196.925.906	29.389.793	156.347.749	10.222.915
Tax (Expense) Income, Continuing Operations		-36.776.571	-5.659.474	-32.439.570	29.323.544
Current Period Tax (Expense) Income	22	-19.064.768	-2.759.354	-13.039.763	-2.621.379
Deferred Tax (Expense) Income	22	-17.711.803	-2.900.120	-19.399.807	31.944.923
PROFIT (LOSS) FROM CONTINUING OPERATIONS		160.149.335	23.730.319	123.908.179	39.546.459
PROFIT (LOSS)		160.149.335	23.730.319	123.908.179	39.546.459
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	-587.801		648.944
Owners of Parent		160.149.335	24.318.120	123.908.179	38.897.515
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	Consolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		160.149.335	23.730.319	123.908.179	39.546.459
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-1.378.585**	**-2.508.195**	**-7.751.018**	**-3.167.288**
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans		-1.838.113	-3.135.244	-10.334.690	-3.959.110
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss, Net Of tax		459.528	627.049	2.583.672	791.822
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**47.004.159**	**-84.600.299**	**-6.574.705**	**-80.302.014**
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax		47.004.159	-84.600.299	-6.574.705	-80.302.014
Gains (Losses) on Exchange Differences on Translation , net of tax		47.004.159	-84.600.299	-6.574.705	-80.302.014
OTHER COMPREHENSIVE INCOME (LOSS)		**45.625.574**	**-87.108.494**	**-14.325.723**	**-83.469.302**
TOTAL COMPREHENSIVE INCOME (LOSS)		**205.774.909**	**-63.378.175**	**109.582.456**	**-43.922.843**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	-587.801	0	648.944
Owners of Parent		205.774.909	-62.790.374	109.582.456	-44.571.787

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PUBLIC DISCLOSURE PLATFORM

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-491.985.908**	**528.736.609**
Profit (Loss)		160.149.335	24.318.120
Adjustments to Reconcile Profit (Loss)		**-225.698.923**	**332.982.679**
Adjustments for depreciation and amortisation expense	12,13,14	75.161.237	47.958.326
Adjustments for provisions		9.245.322	9.492.878
Adjustments for Interest (Income) Expenses		138.768.828	233.570.417
Adjustments for Interest Income		-114.291.939	0
Adjustments for interest expense		211.834.668	247.350.392
Deferred Financial Expense from Credit Purchases		41.226.099	-13.779.975
Adjustments for fair value losses (gains)		-125.764.949	55.266.135
Adjustments for Fair Value Losses (Gains) of Biological Assets and Agricultural Products	21	-125.764.949	55.266.135
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	11	4.910.409	-20.451.968
Adjustments for Tax (Income) Expenses	22	36.776.571	2.900.120
Adjustments for losses (gains) on disposal of non-current assets	12,13	-1.544.310	0
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		-2.322.713	-2.764.440
Adjustments Related to Gain and Losses on Net Monetary Position		-360.929.318	7.011.211
Changes in Working Capital		**-407.343.055**	**162.815.079**
Adjustments for decrease (increase) in trade accounts receivable	6	26.328.606	-63.270.531
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	25,7	6.677.312	24.687.147
Adjustments for decrease (increase) in inventories	8	-951.031	1.147.141
Decrease (Increase) in Biological Assets	9	260.357.189	387.011.006
Adjustments for increase (decrease) in trade accounts payable	6	-705.131.209	-195.552.470
Adjustments for increase (decrease) in other operating payables		5.376.078	8.792.786
Cash Flows from (used in) Operations		**-472.892.643**	**520.115.878**
Payments Related with Provisions for Employee Benefits	17	-2.305.400	-1.103.260
Income taxes refund (paid)	22	-14.998.939	9.723.991
Other inflows (outflows) of cash		-1.788.926	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**8.614.158**	**-32.238.155**
Proceeds from sales of property, plant, equipment and intangible assets		1.544.310	0
Proceeds from sales of property, plant and equipment	12	1.544.310	0
Purchase of Property, Plant, Equipment and Intangible Assets		-94.059.632	-32.157.804
Purchase of property, plant and equipment	12	-94.059.632	-32.157.804
Interest received		114.291.939	0
Other inflows (outflows) of cash		-13.162.459	-80.351
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**49.630.654**	**-307.416.463**
Proceeds from borrowings		933.522.361	0
Repayments of borrowings		-671.145.965	-59.082.608
Payments of Lease Liabilities		-2.700.000	-319.001
Interest paid		-210.045.742	-247.312.396
Other inflows (outflows) of cash		0	-702.458
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-433.741.096	189.081.991
Effect of exchange rate changes on cash and cash equivalents		47.004.159	-84.600.299
Net increase (decrease) in cash and cash equivalents		-386.736.937	104.481.692
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**820.256.935**	**28.030.360**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		123.694.426	-10.836.242
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**557.214.424**	**121.675.810**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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]	Exchange Differences on Translation	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 - 30.06.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**60.000.000**	**364.483.467**	**496.429.840**	**-22.972.299**	**-26.808.051**			**16.049.970**	**221.620.275**	**-174.779.541**	**934.023.661**	**-3.753.068**	**930.270.593**
	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														0
	Restated Balances														
	Transfers									21.878.762	-196.658.303	174.779.541			
	Total Comprehensive Income (Loss)														
	Profit (loss)											23.730.319	23.730.319	-702.458	23.027.861
	Other Comprehensive Income (Loss)					-2.508.195	-84.600.299						-87.108.494		-87.108.494
	Issue of equity		60.000.000	-60.000.000											
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														0
	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														0
	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														0
	Equity at end of period		**120.000.000**	**304.483.467**	**496.429.840**	**-25.480.494**	**-111.408.350**			**37.928.732**	**24.961.972**	**23.730.319**	**870.645.486**	**-4.455.526**	**866.189.960**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**120.000.000**	**304.483.467**	**496.429.840**	**-23.333.923**	**-93.965.844**			**37.928.732**	**24.961.972**	**346.216.678**	**1.212.720.922**	**2.823.684**	**1.215.544.606**
	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														0
	Restated Balances														
	Transfers									57.349.015	288.867.663	-346.216.678			
	Total Comprehensive Income (Loss)														0
	Profit (loss)											160.149.335	160.149.335		160.149.335
	Other Comprehensive Income (Loss)					-1.378.585	47.004.159						45.625.574		45.625.574
	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														0
	Transactions with noncontrolling shareholders										2.823.684		2.823.684	-2.823.684	0
	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														0
	Equity at end of period		**120.000.000**	**304.483.467**	**496.429.840**	**-24.712.508**	**-46.961.685**			**95.277.747**	**316.653.319**	**160.149.335**	**1.421.319.515**	**0**	**1.421.319.515**