Date and time of publication on KAP: 17.08.2026 19:47:39
https://www.kap.org.tr/en/Bildirim/1651486

KAMUYU AYDINLATMA PLATFORMU

OSTİM ENDÜSTRİYEL YATIRIMLAR VE İŞLETME A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Ostim Endüstriyel Yatırımlar ve İşletme Anonim Şirketi

Genel Kurulu'na;

1.Giriş

Ostim Endüstriyel Yatırımlar ve İşletme Anonim Şirketi'nin ("Şirket") ve bağlı ortaklığı (birlikte "Grup" olarak anılacaktır.) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2.Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet 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.

3.Sonuç

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

17.08.2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia International

Harun Aktaş

Sorumlu Denetçi, YMM

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	5	28.587.528	40.603.537
Financial Investments	6	11.622.757	14.153.310
Trade Receivables		75.524.897	88.391.591
Trade Receivables Due From Related Parties	4	12.646.059	15.203.906
Trade Receivables Due From Unrelated Parties	8	62.878.838	73.187.685
Other Receivables		7.158.083	7.142.541
Other Receivables Due From Related Parties	4	871.956	306.726
Other Receivables Due From Unrelated Parties		6.286.127	6.835.815
Inventories	9	294.107.613	292.355.737
Prepayments		5.927.699	4.848.929
Current Tax Assets		1.350.620	3.381.961
Other current assets		10.975.371	14.513.310
SUB-TOTAL		**435.254.568**	**465.390.916**
Total current assets		**435.254.568**	**465.390.916**
NON-CURRENT ASSETS			
Trade Receivables		18.000.000	22.079.982
Trade Receivables Due From Related Parties	4	18.000.000	22.079.982
Other Receivables		3.718	4.378
Investments accounted for using equity method		81.898.174	83.169.647
Investment property	11	2.540.669.156	2.540.669.156
Property, plant and equipment	10	829.334.956	851.583.316
Intangible assets and goodwill		346.628	416.099
Total non-current assets		**3.470.252.632**	**3.497.922.578**
Total assets		**3.905.507.200**	**3.963.313.494**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		23.073.198	43.977.863
Current Borrowings From Unrelated Parties		23.073.198	43.977.863
Bank Loans	7	23.038.056	43.571.165
Other short-term borrowings	7	35.142	406.698
Current Portion of Non-current Borrowings		22.683.208	5.734.665
Current Portion of Non-current Borrowings from Unrelated Parties		22.683.208	5.734.665
Bank Loans	7	22.683.208	5.599.597
Lease Liabilities	7		135.068
Trade Payables		45.880.232	64.460.551
Trade Payables to Related Parties	4	1.967.030	2.549.713
Trade Payables to Unrelated Parties	8	43.913.202	61.910.838
Employee Benefit Obligations		16.802.334	19.584.773
Other Payables		5.591.820	7.311.450
Other Payables to Related Parties		1.125.601	2.405.406
Other Payables to Unrelated Parties		4.466.219	4.906.044
Deferred Income Other Than Contract Liabilities		41.705.138	46.735.269
Current provisions		7.309.370	6.219.947
Current provisions for employee benefits		6.907.076	5.746.206
Other current provisions		402.294	473.741
SUB-TOTAL		**163.045.300**	**194.024.518**
Total current liabilities		**163.045.300**	**194.024.518**
NON-CURRENT LIABILITIES			
Long Term Borrowings		71.104.128	48.014.322
Long Term Borrowings From Unrelated Parties		71.104.128	48.014.322
Bank Loans	7	71.104.128	48.014.322
Non-current provisions		14.523.615	13.548.251
Non-current provisions for employee benefits	13	14.523.615	13.548.251
Deferred Tax Liabilities	18	254.341.713	145.344.008
Total non-current liabilities		**339.969.456**	**206.906.581**
Total liabilities		**503.014.756**	**400.931.099**

EQUITY			
Equity attributable to owners of parent		3.042.306.379	3.184.510.797
Issued capital		796.500.000	590.000.000
Inflation Adjustments on Capital		871.555.231	1.078.055.231
Share Premium (Discount)		64.337.154	64.337.154
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		192.064.995	191.772.709
Gains (Losses) on Revaluation and Remeasurement		192.064.995	191.772.709
Increases (Decreases) on Revaluation of Property, Plant and Equipment		202.960.053	202.960.053
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.895.058	-11.187.344
Restricted Reserves Appropriated From Profits		62.559.661	62.559.661
Prior Years' Profits or Losses		1.197.786.042	1.192.978.737
Current Period Net Profit Or Loss		-142.496.704	4.807.305
Non-controlling interests		360.186.065	377.871.598
Total equity		**3.402.492.444**	**3.562.382.395**
Total Liabilities and Equity		**3.905.507.200**	**3.963.313.494**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	233.457.249	229.217.784	106.334.443	105.753.823
Cost of sales	15	-175.439.886	-177.993.634	-74.710.281	-78.888.964
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		58.017.363	51.224.150	31.624.162	26.864.859
GROSS PROFIT (LOSS)		58.017.363	51.224.150	31.624.162	26.864.859
General Administrative Expenses		-44.833.814	-49.003.804	-24.067.628	-25.508.712
Marketing Expenses		-31.905.706	-31.082.595	-18.110.416	-16.078.715
Research and development expense		-311.786	-38.103	-51.507	-35.614
Other Income from Operating Activities	16	6.407.074	10.834.241	3.898.561	4.401.780
Other Expenses from Operating Activities	16	-8.153.099	-13.347.396	-4.791.139	-6.226.315
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-20.779.968	-31.413.507	-11.497.967	-16.582.717
Investment Activity Income	17	6.041.852	13.723.180	2.475.909	6.496.180
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-588.829	-718.249	16.769	-32.096
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-15.326.945	-18.408.576	-9.005.289	-10.118.633
Finance income		4.929.657	4.815.022	2.376.496	2.366.120
Finance costs		-13.273.184	-12.885.215	-5.803.218	-647.172
Gains (losses) on net monetary position	20	-17.025.424	571.729	-11.391.444	-4.336.223
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-40.695.896	-25.907.040	-23.823.455	-12.735.908
Tax (Expense) Income, Continuing Operations		-118.647.201	-53.363.898	-41.672.651	-6.205.874
Current Period Tax (Expense) Income			-767.501		-767.501
Deferred Tax (Expense) Income	18	-118.647.201	-52.596.397	-41.672.651	-5.438.373
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-159.343.097	-79.270.938	-65.496.106	-18.941.782
PROFIT (LOSS)		-159.343.097	-79.270.938	-65.496.106	-18.941.782
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-16.846.393	-20.725.048	-7.657.174	-6.962.342
Owners of Parent		-142.496.704	-58.545.890	-57.838.932	-11.979.440
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	19	-0,17890000	-0,07350000	-0,07260000	-0,01500000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		292.286	526.906	-156.773	-2.800.016
Gains (Losses) on Remeasurements of Defined Benefit Plans		378.489	702.542	-207.484	-3.733.354
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-86.203	-175.636	50.711	933.338
Taxes Relating to Remeasurements of Defined Benefit Plans		-86.203	-175.636	50.711	933.338
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**292.286**	**526.906**	**-156.773**	**-2.800.016**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-159.050.811**	**-78.744.032**	**-65.652.879**	**-21.741.798**
Total Comprehensive Income Attributable to					
Non-controlling Interests		839.140	10.974.196	1.266.243	592.754
Owners of Parent		-159.889.951	-89.718.228	-66.919.122	-22.334.552

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		**-22.438.125**	**-23.165.521**
Profit (Loss)		-159.343.097	-79.270.938
Adjustments to Reconcile Profit (Loss)		**137.324.876**	**45.609.293**
Adjustments for depreciation and amortisation expense	10	23.248.404	21.639.491
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-6.500.982	-9.497.056
Adjustments for provisions		3.452.624	1.899.918
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	3.524.071	1.988.535
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-71.447	-88.617
Adjustments for Interest (Income) Expenses		3.559.265	-1.915.773
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		1.271.473	647.272
Adjustments for Tax (Income) Expenses	18	118.647.201	52.596.397
Adjustments for losses (gains) on disposal of non-current assets	10	-384.407	
Adjustments Related to Gain and Losses on Net Monetary Position		-5.968.702	-19.760.956
Changes in Working Capital		**589.444**	**12.478.295**
Decrease (Increase) in Financial Investments		2.530.553	2.089.001
Adjustments for decrease (increase) in trade accounts receivable	8	23.447.658	45.632.234
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-14.882	304.355
Adjustments for decrease (increase) in inventories	9	-1.751.876	-30.161.531
Decrease (Increase) in Prepaid Expenses		-1.087.172	-1.191.737
Adjustments for increase (decrease) in trade accounts payable	8	-18.580.319	-2.145.572
Increase (Decrease) in Employee Benefit Liabilities		-732.735	1.573.193
Adjustments for increase (decrease) in other operating payables		-1.736.182	-1.216.879
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-5.030.131	-22.307
Other Adjustments for Other Increase (Decrease) in Working Capital	14	3.544.530	-2.382.462
Cash Flows from (used in) Operations		**-21.428.777**	**-21.183.350**
Payments Related with Provisions for Employee Benefits	13	-1.009.348	-1.982.171
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**10.608.327**	**9.223.046**
Proceeds from sales of property, plant, equipment and intangible assets	10	3.559.736	1.441.463
Purchase of Property, Plant, Equipment and Intangible Assets	10	-2.588.609	-4.933.314
Interest received		9.637.200	12.714.897
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**5.937.219**	**-23.647.100**
Proceeds from borrowings	7	19.133.684	
Repayments of borrowings	7		-13.186.588
Interest paid		-13.196.465	-10.799.123
Other inflows (outflows) of cash			338.611
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.892.579	-37.589.575
Net increase (decrease) in cash and cash equivalents		-5.892.579	-37.589.575
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**40.603.537**	**93.718.177**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.123.430	-13.393.313
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**28.587.528**	**42.735.289**

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]		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		**157.417.015**	**1.510.638.216**	**64.337.154**	**100.939.495**	**-12.079.076**			**62.372.818**	**1.006.264.985**	**186.900.594**	**3.076.791.201**	**378.341.598**	**3.455.132.799**
	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		432.582.985	-432.582.985							186.900.594	-186.900.594			
	Total Comprehensive Income (Loss)						526.906					-58.545.890	-58.018.984	-31.699.244	-89.718.228
	Profit (loss)											-58.545.890	-58.545.890	-20.725.048	-79.270.938
	Other Comprehensive Income (Loss)						526.906						526.906	-10.974.196	-10.447.290
	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														
	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		**590.000.000**	**1.078.055.231**	**64.337.154**	**100.939.495**	**-11.552.170**			**62.372.818**	**1.193.165.579**	**-58.545.890**	**3.018.772.217**	**346.642.354**	**3.365.414.571**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**590.000.000**	**1.078.055.231**	**64.337.154**	**202.960.053**	**-11.187.344**			**62.559.661**	**1.192.978.737**	**4.807.305**	**3.184.510.797**	**377.871.598**	**3.562.382.395**
	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		206.500.000	-206.500.000							4.807.305	-4.807.305			
	Total Comprehensive Income (Loss)						292.286					-142.496.704	-142.204.418	-17.685.533	-159.889.951
	Profit (loss)											-142.496.704	-142.496.704	-16.846.393	-159.343.097
	Other Comprehensive Income (Loss)						292.286						292.286	-839.140	-546.854
	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		**796.500.000**	**871.555.231**	**64.337.154**	**202.960.053**	**-10.895.058**			**62.559.661**	**1.197.786.042**	**-142.496.704**	**3.042.306.379**	**360.186.065**	**3.402.492.444**