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KAMUYU AYDINLATMA PLATFORMU

OBA MAKARNACILIK SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Oba Makarnacılık Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na;

Giriş

Oba Makarnacılık Sanayi ve Ticaret Anonim Şirketi ("Şirket") ve bağlı ortaklığının (" Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait 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 Standardı'na ("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.,

Eren Bağımsız Denetim Anonim Şirketi

A member firm of GRANT THORNTON International

Ömer Cihan Caymaz, SMMM

Sorumlu Denetçi

Ankara, Türkiye

18 Ağustos 2026

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	3.830.697.221	4.414.393.523
Trade Receivables		3.120.028.332	3.130.376.854
Trade Receivables Due From Related Parties	3,5	40.652.262	37.154.689
Trade Receivables Due From Unrelated Parties	5	3.079.376.070	3.093.222.165
Other Receivables		124.432.151	138.482.689
Other Receivables Due From Unrelated Parties	6	124.432.151	138.482.689
Inventories	7	1.932.606.885	1.089.291.497
Prepayments		802.990.618	611.250.208
Prepayments to Related Parties	8	0	22.266.300
Prepayments to Unrelated Parties	8	802.990.618	588.983.908
Current Tax Assets	22	1.676.268	0
Other current assets	9	27.526.268	5.406.566
SUB-TOTAL		**9.839.957.743**	**9.389.201.337**
Total current assets		**9.839.957.743**	**9.389.201.337**
NON-CURRENT ASSETS			
Property, plant and equipment	10	5.268.115.664	5.210.658.969
Right of Use Assets	11	28.675.412	32.771.899
Intangible assets and goodwill		19.200.611	311.508
Prepayments	8	154.701.748	122.564.055
Deferred Tax Asset	22	367.020.712	145.357.402
Total non-current assets		**5.837.714.147**	**5.511.663.833**
Total assets		**15.677.671.890**	**14.900.865.170**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	21	82.505	97.157
Current Portion of Non-current Borrowings	21	6.128.478	7.326.043
Current Portion of Non-current Borrowings from Unrelated Parties		6.128.478	7.326.043
Lease Liabilities		6.128.478	7.326.043
Other Financial Liabilities	21	22.866.816	5.039.555
Trade Payables		1.435.938.526	720.478.649
Trade Payables to Related Parties	3,5	2.450.428	0
Trade Payables to Unrelated Parties	5	1.433.488.098	720.478.649
Employee Benefit Obligations	13	76.409.232	56.692.234
Other Payables		13.274.915	24.603.288
Other Payables to Related Parties	6	20.000	0
Other Payables to Unrelated Parties	6	13.254.915	24.603.288
Deferred Income Other Than Contract Liabilities		1.042.425.002	1.035.040.429
Deferred Income Other Than Contract Liabilities From Related Parties	3,8	24.609.440	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	1.017.815.562	1.035.040.429
Current tax liabilities, current	22	32.808.400	1.114.693
Current provisions		49.730.502	29.824.547
Current provisions for employee benefits	13	21.452.261	10.865.330
Other current provisions	12	28.278.241	18.959.217
Other Current Liabilities		895.246	1.054.228
SUB-TOTAL		**2.680.559.622**	**1.881.270.823**
Total current liabilities		**2.680.559.622**	**1.881.270.823**
NON-CURRENT LIABILITIES			
Long Term Borrowings		20.054.036	25.223.090
Long Term Borrowings From Unrelated Parties		20.054.036	25.223.090
Lease Liabilities	21	20.054.036	25.223.090
Non-current provisions		67.272.172	56.199.354
Non-current provisions for employee benefits	13	67.272.172	56.199.354
Total non-current liabilities		**87.326.208**	**81.422.444**
Total liabilities		**2.767.885.830**	**1.962.693.267**
EQUITY			

Equity attributable to owners of parent		12.909.786.060	12.938.171.903
Issued capital	15	2.876.530.554	2.876.530.554
Inflation Adjustments on Capital	15	1.393.626.147	1.393.626.147
Share Premium (Discount)		5.512.699.255	5.512.699.255
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		611.254.799	630.053.159
Gains (Losses) on Revaluation and Remeasurement		611.254.799	630.053.159
Increases (Decreases) on Revaluation of Property, Plant and Equipment		737.508.481	737.508.481
Gains (Losses) on Remeasurements of Defined Benefit Plans		-126.253.682	-107.455.322
Restricted Reserves Appropriated From Profits		291.007.203	291.007.203
Prior Years' Profits or Losses		2.234.255.585	4.644.267.464
Current Period Net Profit Or Loss		-9.587.483	-2.410.011.879
Total equity		**12.909.786.060**	**12.938.171.903**
Total Liabilities and Equity		**15.677.671.890**	**14.900.865.170**

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	16	12.533.588.358	13.900.119.306	7.367.265.641	8.778.389.097
Cost of sales	16	-11.266.087.124	-12.798.754.556	-6.661.738.917	-8.469.749.594
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.267.501.234	1.101.364.750	705.526.724	308.639.503
GROSS PROFIT (LOSS)		1.267.501.234	1.101.364.750	705.526.724	308.639.503
General Administrative Expenses	17	-121.515.319	-123.086.648	-65.944.216	-43.264.759
Marketing Expenses	17	-882.046.391	-1.008.792.546	-501.800.244	-605.940.169
Other Income from Operating Activities	18	477.729.477	1.133.059.901	353.483.306	782.675.653
Other Expenses from Operating Activities	18	-291.998.256	-263.187.749	-42.742.497	-116.716.051
PROFIT (LOSS) FROM OPERATING ACTIVITIES		449.670.745	839.357.708	448.523.073	325.394.177
Investment Activity Income	19	5.044.175	280.206.928	1.799.265	274.025.846
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		454.714.920	1.119.564.636	450.322.338	599.420.023
Finance income	20	303.255.613	356.300.613	18.132.817	142.695.913
Finance costs	20	-23.934.910	-21.484.764	-13.284.318	-9.304.369
Gains (losses) on net monetary position	24	-908.563.463	-1.529.536.552	-289.059.530	-622.460.253
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-174.527.840	-75.156.067	166.111.307	110.351.314
Tax (Expense) Income, Continuing Operations		164.940.357	-237.207.134	766.027.628	-705.646.544
Current Period Tax (Expense) Income	22	-54.037.473	-64.256.494	-31.588.043	-100.684.091
Deferred Tax (Expense) Income	22	218.977.830	-172.950.640	797.615.671	-604.962.453
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-9.587.483	-312.363.201	932.138.935	-595.295.230
PROFIT (LOSS)		-9.587.483	-312.363.201	932.138.935	-595.295.230
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-9.587.483	-312.363.201	932.138.935	-595.295.230
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)		-0,00330000	-0,65150000	0,32400000	1,24170000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-18.798.360	-7.341.422	-10.311.870	-8.130.602
Gains (Losses) on Remeasurements of Defined Benefit Plans		-21.483.840	-9.788.562	-10.168.520	-10.840.800
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.685.480	2.447.140	-143.350	2.710.198
Taxes Relating to Remeasurements of Defined Benefit Plans		2.685.480	2.447.140	-143.350	2.710.198
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-18.798.360**	**-7.341.422**	**-10.311.870**	**-8.130.602**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-28.385.843**	**-319.704.623**	**921.827.065**	**-603.425.832**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-28.385.843	-319.704.623	921.827.065	-603.425.832

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		**396.203.696**	**1.618.719.960**
Profit (Loss)		-9.587.483	-312.363.201
Adjustments to Reconcile Profit (Loss)		**786.697.720**	**959.927.204**
Adjustments for depreciation and amortisation expense	10,11	279.506.646	289.387.068
Adjustments for Impairment Loss (Reversal of Impairment Loss)		9.986.197	-24.638.850
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		9.986.197	-24.638.850
Adjustments for provisions		27.385.071	14.701.579
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	15.206.918	6.918.147
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		12.178.153	7.783.432
Adjustments for Interest (Income) Expenses		9.643.820	-14.875.573
Adjustments for Interest Income	20	0	-22.273.466
Adjustments for interest expense	20	9.643.820	7.397.893
Adjustments for unrealised foreign exchange losses (gains)		649.193	738.838
Adjustments for fair value losses (gains)		0	0
Adjustments for Tax (Income) Expenses	22	-164.940.357	237.207.134
Adjustments for losses (gains) on disposal of non-current assets	19	-5.044.175	0
Adjustments Related to Gain and Losses on Net Monetary Position		629.511.325	457.407.008
Changes in Working Capital		**-345.502.497**	**1.064.348.461**
Adjustments for decrease (increase) in trade accounts receivable		362.324	493.816.965
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-3.497.574	-7.323.886
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		3.859.898	501.140.851
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		14.050.538	12.821.985
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		14.050.538	12.821.985
Adjustments for decrease (increase) in inventories		-843.315.388	721.353.541
Decrease (Increase) in Prepaid Expenses		-225.554.371	114.301.822
Adjustments for increase (decrease) in trade accounts payable		715.459.877	-111.891.489
Increase (Decrease) in Trade Accounts Payables to Related Parties		2.450.428	7.090.983
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		713.009.449	-118.982.472
Increase (Decrease) in Employee Benefit Liabilities		19.716.998	5.683.990
Adjustments for increase (decrease) in other operating payables		-11.328.373	-1.701.986
Increase (Decrease) in Other Operating Payables to Related Parties		20.000	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-11.348.373	-1.701.986
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		7.384.573	-257.867.262
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.278.675	87.830.895
Decrease (Increase) in Other Assets Related with Operations		-22.119.693	88.028.097
Increase (Decrease) in Other Payables Related with Operations		-158.982	-197.202
Cash Flows from (used in) Operations		**431.607.740**	**1.711.912.464**
Dividends paid		0	
Payments Related with Provisions for Employee Benefits	13	-11.384.010	-17.854.786
Income taxes refund (paid)	22	-24.020.034	-75.337.718
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-327.116.764**	**-295.505.662**
Proceeds from sales of property, plant, equipment and intangible assets		5.738.505	0
Proceeds from sales of property, plant and equipment	10	5.738.505	0

Purchase of Property, Plant, Equipment and Intangible Assets	10	-332.855.269	-295.505.662
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**17.163.416**	**-491.109.025**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	549.653.625
Cash Inflows from Sale of Acquired Entity's Shares		0	549.653.625
Proceeds from borrowings		0	0
Repayments of borrowings		17.163.416	-903.532.156
Dividends Paid			-159.310.275
Interest paid	20	0	-193.685
Interest Received	20	0	22.273.466
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		86.250.348	832.105.273
Net increase (decrease) in cash and cash equivalents		86.250.348	832.105.273
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**4.414.393.523**	**4.026.106.857**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-669.946.650	-469.968.128
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**3.830.697.221**	**4.388.244.002**

![KAP Kamuyu Aydınlatma Platformu Public Disclosure Platform]

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	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			
							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		**479.421.759**	**3.790.734.928**	**-549.953.625**	**5.512.699.255**	**737.508.481**	**-85.624.607**			**823.921.446**	**3.599.355.564**	**473.148.612**	**14.781.511.813**		**14.781.511.813**
	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										7.734.866	465.413.746	-473.148.612			
	Total Comprehensive Income (Loss)							-7.341.422					-312.363.201	-319.704.623		-319.704.623
	Profit (loss)															0
	Other Comprehensive Income (Loss)															
	Issue of equity															0
	Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid											-159.310.275		-159.310.275		-159.310.275
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				549.653.625									549.653.625		549.653.625
	Increase (Decrease) through Share-Based Payment Transactions															0
	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		**479.421.759**	**3.790.734.928**	**0**	**5.512.699.255**	**737.508.481**	**-92.966.029**			**831.656.312**	**3.905.459.035**	**-312.363.201**	**14.852.150.540**		**14.852.150.540**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**2.876.530.554**	**1.393.626.147**	**0**	**5.512.699.255**	**737.508.481**	**-107.455.322**			**291.007.203**	**4.644.267.464**	**-2.410.011.879**	**12.938.171.903**		**12.938.171.903**
	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											-2.410.011.879	2.410.011.879			
	Total Comprehensive Income (Loss)							-18.798.360					-9.587.483	-28.385.843		-28.385.843
	Profit (loss)															0
	Other Comprehensive Income (Loss)															
	Issue of equity															0
	Capital Decrease															0
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid															

Current Period																0
01.01.2026 - 30.06.2026	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions															0
	Increase (Decrease) through Share-Based Payment Transactions															0
	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		**2.876.530.554**	**1.393.626.147**	**0**	**5.512.699.255**	**737.508.481**	**-126.253.682**			**291.007.203**	**2.234.255.585**	**-9.587.483**	**12.909.786.060**		**12.909.786.060**