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KAMUYU AYDINLATMA PLATFORMU

ORZAKS İLAÇ VE KİMYA SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Orzaks İlaç ve Kimya Sanayi Ticaret Anonim Şirketi Yönetim Kurulu'na

Giriş

Orzaks İlaç ve Kimya Sanayi Ticaret Anonim Şirketi Yönetim Kurulu'na ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kâr veya zarar, diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Konsolide Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi'ne uygun olarak yürütülmüştür. Ara dönem konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide 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 konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2026

PKF Aday Bağımsız Denetim Anonim Şirketi

(A Member Firm of PKF International)

Yunus Can Çarpatan

Sorumlu Denetçi

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		896.280.851	319.587.419
Financial Investments		38.431.180	27.092.754
Financial Assets at Fair Value Through Profit or Loss		38.431.180	27.092.754
Trade Receivables		2.216.151.893	2.627.591.043
Trade Receivables Due From Related Parties		30.709.754	25.108.082
Trade Receivables Due From Unrelated Parties		2.185.442.139	2.602.482.961
Other Receivables		1.760.979.824	2.637.526.592
Other Receivables Due From Related Parties		1.609.288.071	2.500.513.934
Other Receivables Due From Unrelated Parties		151.691.753	137.012.658
Inventories		2.061.542.204	1.440.077.682
Prepayments		1.249.258.074	912.004.140
Prepayments to Related Parties		164.895.084	97.318.886
Prepayments to Unrelated Parties		1.084.362.990	814.685.254
Other current assets		290.297.561	231.922.458
Other Current Assets Due From Unrelated Parties		290.297.561	231.922.458
SUB-TOTAL		**8.512.941.587**	**8.195.802.088**
Total current assets		**8.512.941.587**	**8.195.802.088**
NON-CURRENT ASSETS			
Financial Investments		3.722.053	3.722.053
Financial Assets at Fair Value Through Profit or Loss		3.722.053	3.722.053
Other Receivables		8.741.348	3.913.098
Other Receivables Due From Unrelated Parties		8.741.348	3.913.098
Property, plant and equipment		950.059.144	770.182.256
Right of Use Assets		386.410.299	223.024.278
Intangible assets and goodwill		236.227.422	222.441.670
Other intangible assets		236.227.422	222.441.670
Prepayments		13.793.209	19.451.794
Prepayments to Unrelated Parties		13.793.209	19.451.794
Total non-current assets		**1.598.953.475**	**1.242.735.149**
Total assets		**10.111.895.062**	**9.438.537.237**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		4.020.259.609	2.310.370.392
Current Portion of Non-current Borrowings		109.028.574	674.525.985
Other Financial Liabilities		1.029.745	2.400.153
Trade Payables		779.462.532	839.594.316
Trade Payables to Related Parties		105.814.447	66.470.424
Trade Payables to Unrelated Parties		673.648.085	773.123.892
Employee Benefit Obligations		199.533.173	148.534.394
Other Payables		408.691	50.308.075
Other Payables to Unrelated Parties		408.691	50.308.075
Deferred Income Other Than Contract Liabilities		57.620.722	68.618.255
Deferred Income Other Than Contract Liabilities from Unrelated Parties		57.620.722	68.618.255
Current tax liabilities, current		394.573	143.711.604
Current provisions		236.973.378	320.289.904
Current provisions for employee benefits		31.748.644	26.856.628
Other current provisions		205.224.734	293.433.276
Other Current Liabilities		53.395.560	3.953.236
Other Current Liabilities to Unrelated Parties		53.395.560	3.953.236
SUB-TOTAL		**5.458.106.557**	**4.562.306.314**
Total current liabilities		**5.458.106.557**	**4.562.306.314**
NON-CURRENT LIABILITIES			
Long Term Borrowings		979.395.838	515.853.999
Non-current provisions		67.570.830	41.085.005
Non-current provisions for employee benefits		67.570.830	41.085.005
Deferred Tax Liabilities		67.341.781	184.982.248
Total non-current liabilities		**1.114.308.449**	**741.921.252**

Total liabilities		**6.572.415.006**	**5.304.227.566**
EQUITY			
Equity attributable to owners of parent		3.539.480.056	4.134.309.671
Issued capital		307.000.000	307.000.000
Inflation Adjustments on Capital		589.328.918	589.328.918
Share Premium (Discount)		483.656.339	644.875.118
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.831.433	-1.831.433
Gains (Losses) on Revaluation and Remeasurement		-1.831.433	-1.831.433
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.831.433	-1.831.433
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-15.981.625	3.275.506
Exchange Differences on Translation		-15.981.625	3.275.506
Restricted Reserves Appropriated From Profits		168.374.809	20.587.461
Prior Years' Profits or Losses		1.702.483.585	1.444.435.908
Current Period Net Profit Or Loss		306.449.463	1.126.638.193
Total equity		**3.539.480.056**	**4.134.309.671**
Total Liabilities and Equity		**10.111.895.062**	**9.438.537.237**

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		4.525.914.424	3.325.253.307	1.709.536.596	1.297.908.778
Cost of sales		-1.562.443.490	-1.250.310.051	-566.258.996	-531.279.121
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.963.470.934	2.074.943.256	1.143.277.600	766.629.657
GROSS PROFIT (LOSS)		2.963.470.934	2.074.943.256	1.143.277.600	766.629.657
General Administrative Expenses		-327.235.708	-160.179.053	-128.385.784	-92.808.714
Marketing Expenses		-1.404.009.561	-991.597.655	-598.617.265	-402.896.919
Other Income from Operating Activities		179.414.567	148.827.339	85.740.091	90.732.459
Other Expenses from Operating Activities		-160.183.142	-58.986.818	-129.915.983	-45.787.782
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.251.457.090	1.013.007.069	372.098.659	315.868.701
Investment Activity Income		11.847.180	48.003.119	8.685.938	30.880.963
Investment Activity Expenses		-116.766		-565	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.263.187.504	1.061.010.188	380.784.032	346.749.664
Finance income		259.649.988	11.561.633	115.095.879	10.432.547
Finance costs		-983.144.817	-443.835.365	-613.714.280	-223.374.600
Gains (losses) on net monetary position		-172.383.052	-310.378.750	-87.726.242	-94.117.664
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		367.309.623	318.357.706	-205.560.611	39.689.947
Tax (Expense) Income, Continuing Operations		-60.860.160	-116.637.944	139.029.992	12.034.658
Current Period Tax (Expense) Income		-178.500.627	-58.365.788	-17.685.314	-935.189
Deferred Tax (Expense) Income		117.640.467	-58.272.156	156.715.306	12.969.847
PROFIT (LOSS) FROM CONTINUING OPERATIONS		306.449.463	201.719.762	-66.530.619	51.724.605
PROFIT (LOSS)		306.449.463	201.719.762	-66.530.619	51.724.605
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		306.449.463	201.719.762	-66.530.619	51.724.605
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		0	-5.205.058	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-6.940.078	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			1.735.020		
Deferred Tax (Expense) Income			1.735.020		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-19.257.131	2.139.354	-25.980.563	-4.609.311
Exchange Differences on Translation of Foreing Operations		-19.257.131	2.139.354	-25.980.563	-4.609.311
OTHER COMPREHENSIVE INCOME (LOSS)		**-19.257.131**	**-3.065.704**	**-25.980.563**	**-4.609.311**
TOTAL COMPREHENSIVE INCOME (LOSS)		**287.192.332**	**198.654.058**	**-92.511.182**	**47.115.294**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		287.192.332	198.654.058	-92.511.182	47.115.294

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		**601.063.789**	**290.774.485**
Profit (Loss)		306.449.463	201.719.762
Adjustments to Reconcile Profit (Loss)		**1.412.737.766**	**622.129.300**
Adjustments for depreciation and amortisation expense		136.474.075	170.874.133
Adjustments for Impairment Loss (Reversal of Impairment Loss)		61.297.686	-1.290.662
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		61.297.686	-1.290.662
Adjustments for provisions		-2.330.111	-59.118.244
Adjustments for Interest (Income) Expenses		723.494.829	432.273.732
Adjustments for Tax (Income) Expenses		60.860.160	116.637.944
Adjustments for losses (gains) on disposal of non-current assets		-7.235.453	-1.180.584
Other adjustments for which cash effects are investing or financing cash flow		4.494.961	40.270.657
Adjustments Related to Gain and Losses on Net Monetary Position		435.681.619	-76.337.676
Changes in Working Capital		**-839.083.766**	**-467.321.022**
Decrease (Increase) in Financial Investments		-15.985.747	240.830.255
Adjustments for decrease (increase) in trade accounts receivable		-46.137.464	-35.065.736
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		473.351.012	-342.171.836
Adjustments for decrease (increase) in inventories		-838.649.172	-165.110.468
Decrease (Increase) in Prepaid Expenses		-472.072.445	-98.392.080
Adjustments for increase (decrease) in trade accounts payable		66.491.245	-57.209.967
Increase (Decrease) in Employee Benefit Liabilities		80.193.752	12.748.528
Adjustments for increase (decrease) in other operating payables		-42.312.195	4.239.906
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-648.903	41.250.386
Other Adjustments for Other Increase (Decrease) in Working Capital		-43.313.849	-68.440.010
Cash Flows from (used in) Operations		**880.103.463**	**356.528.040**
Payments Related with Provisions for Employee Benefits		-6.793.827	-2.192.384
Income taxes refund (paid)		-272.245.847	-63.561.171
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-259.291.397**	**-214.658.116**
Proceeds from sales of property, plant, equipment and intangible assets		56.199.925	2.854.760
Purchase of Property, Plant, Equipment and Intangible Assets		-315.491.322	-217.512.876
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**283.119.471**	**-44.609.826**
Proceeds from borrowings		2.115.632.134	387.663.906
Payments of Lease Liabilities		-226.995.887	
Dividends Paid		-882.021.947	
Interest paid		-983.144.817	-443.835.365
Interest Received		259.649.988	11.561.633
INFLATION EFFECT		-48.198.431	-38.695.998
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		576.693.432	-7.189.455
Net increase (decrease) in cash and cash equivalents		576.693.432	-7.189.455
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**319.587.419**	**270.770.841**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**896.280.851**	**263.581.386**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
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		**307.000.000**	**589.328.918**	**806.093.894**	**3.373.626**	**3.443.454**			**20.587.461**	**507.098.587**	**776.118.543**	**3.013.044.483**		**3.013.044.483**
	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														
	Total Comprehensive Income (Loss)					-5.205.059	2.139.353					201.719.762	198.654.056		198.654.056
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	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		**307.000.000**	**589.328.918**	**806.093.894**	**-1.831.433**	**5.582.807**			**20.587.461**	**1.283.217.130**	**201.719.762**	**3.211.698.539**		**3.211.698.539**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**307.000.000**	**589.328.918**	**644.875.118**	**-1.831.433**	**3.275.506**			**20.587.461**	**1.444.435.908**	**1.126.638.193**	**4.134.309.671**		**4.134.309.671**
	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				-161.218.779						1.287.856.972	-1.126.638.193			
	Total Comprehensive Income (Loss)						-19.257.131					306.449.463	287.192.332		287.192.332
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	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										147.787.348	-1.029.809.295		-882.021.947		-882.021.947
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		**307.000.000**	**589.328.918**	**483.656.339**	**-1.831.433**	**-15.981.625**			**168.374.809**	**1.702.483.585**	**306.449.463**	**3.539.480.056**		**3.539.480.056**