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KAMUYU AYDINLATMA PLATFORMU

ÖZERDEN AMBALAJ SANAYİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Özerden Ambalaj Sanayi A.Ş.

Genel Kurulu'na

Finansal Tabloların Sınırlı Denetimi

Giriş

Özerden Ambalaj Sanayi Anonim Şirketi (Şirket veya Grup) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem 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 konsolide finansal bilgilere 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 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 finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı bağımsız denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Hususlar

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tabloların denetimi başka bir sorumlu denetçi tarafından yapılmış, söz konusu sorumlu denetçi tarafından hazırlanan ilgili döneme ait 6 Mart 2026 tarihli bağımsız denetim raporunda olumlu görüş verilmiştir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal tabloların, Grup'un 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MİTRA BAĞIMSIZ DENETİM A.Ş.

İstanbul, 31 Ağustos 2026

Zafer Uysal

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	3	81.567.256	94.825.777
Trade Receivables		144.588.674	97.982.198
Trade Receivables Due From Unrelated Parties	5	144.588.674	97.982.198
Other Receivables		2.000	1.541.971
Other Receivables Due From Unrelated Parties		2.000	1.541.971
Inventories	6	72.563.853	68.481.848
Prepayments		21.826.519	17.794.972
Prepayments to Unrelated Parties	7	21.826.519	17.794.972
Current Tax Assets		3.281.199	2.650.470
Other current assets		1.990.939	1.329.302
SUB-TOTAL		**325.820.440**	**284.606.538**
Total current assets		**325.820.440**	**284.606.538**
NON-CURRENT ASSETS			
Other Receivables		9.446	11.123
Other Receivables Due From Unrelated Parties		9.446	11.123
Property, plant and equipment	9	137.274.799	184.741.198
Intangible assets and goodwill		774.694	1.006.458
Other intangible assets	11	774.694	1.006.458
Total non-current assets		**138.058.939**	**185.758.779**
Total assets		**463.879.379**	**470.365.317**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.071.108	805.270
Current Borrowings From Related Parties		2.071.108	805.270
Other short-term borrowings	12	2.071.108	805.270
Trade Payables		58.446.607	39.880.781
Trade Payables to Unrelated Parties	5	58.446.607	39.880.781
Employee Benefit Obligations	8	34.329.637	11.658.412
Other Payables		0	0
Deferred Income Other Than Contract Liabilities		6.246.564	4.195.098
Current provisions		2.604.136	11.580.285
Current provisions for employee benefits	13	1.798.878	10.632.014
Other current provisions	13	805.258	948.271
Other Current Liabilities		1.122.850	335.244
SUB-TOTAL		**104.820.902**	**68.455.090**
Total current liabilities		**104.820.902**	**68.455.090**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Non-current provisions		8.207.865	6.978.828
Non-current provisions for employee benefits	13	8.207.865	6.978.828
Deferred Tax Liabilities		6.672.043	12.958.749
Total non-current liabilities		**14.879.908**	**19.937.577**
Total liabilities		**119.700.810**	**88.392.667**
EQUITY			
Equity attributable to owners of parent		344.178.569	381.972.650
Issued capital	15	73.500.000	73.500.000
Inflation Adjustments on Capital	15	360.648.711	360.648.711
Treasury Shares (-)	15	-6.317.541	-6.317.541
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-13.734.036	-5.782.556
Gains (Losses) on Revaluation and Remeasurement		-14.241.034	-6.027.147
Gains (Losses) on Remeasurements of Defined Benefit Plans		-14.241.034	-6.027.147
Exchange Differences on Translation		506.998	244.591
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			0
Restricted Reserves Appropriated From Profits		20.865.946	20.865.946

Prior Years' Profits or Losses		-60.941.910	8.043.238
Current Period Net Profit Or Loss		-29.842.601	-68.985.148
Total equity		**344.178.569**	**381.972.650**
Total Liabilities and Equity		**463.879.379**	**470.365.317**

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	336.446.493	317.073.169	179.725.594	144.677.066
Cost of sales	16	-179.721.958	-210.487.964	-86.341.952	-99.389.197
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		156.724.535	106.585.205	93.383.642	45.287.869
GROSS PROFIT (LOSS)		156.724.535	106.585.205	93.383.642	45.287.869
General Administrative Expenses	17	-72.723.518	-61.550.185	-44.966.831	-30.342.813
Marketing Expenses	17	-63.018.548	-63.446.980	-36.914.353	-31.344.647
Research and development expense	17	-432.958	-860.602	119.065	-181.755
Other Income from Operating Activities	18	11.445.749	19.615.121	5.744.821	9.789.651
Other Expenses from Operating Activities	18	-3.718.481	-6.991.701	-1.493.169	-4.069.094
PROFIT (LOSS) FROM OPERATING ACTIVITIES		28.276.779	-6.649.142	15.873.175	-10.860.789
Investment Activity Income	19	6.203.706	10.587.428	2.869.730	5.682.236
Investment Activity Expenses	19	-35.675.849		-35.675.849	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.195.364	3.938.286	-16.932.944	-5.178.553
Finance income	19	1.903.773	3.396.861	623.610	3.033.174
Finance costs	19	-1.693.837	-956.706	729.447	-382.458
Gains (losses) on net monetary position		-32.405.917	-32.622.999	-16.573.089	-10.417.672
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-33.391.345	-26.244.558	-32.152.976	-12.945.509
Tax (Expense) Income, Continuing Operations		3.548.744	-7.826.908	6.635.843	-2.328.759
Deferred Tax (Expense) Income	20	3.548.744	-7.826.908	6.635.843	-2.328.759
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.842.601	-34.071.466	-25.517.133	-15.274.268
PROFIT (LOSS)		-29.842.601	-34.071.466	-25.517.133	-15.274.268
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-29.842.601	-34.071.466	-25.517.133	-15.274.268
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		-8.213.887	0	-8.813.243	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.951.849		-11.750.990	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.737.962	0	2.937.747	0
Deferred Tax (Expense) Income		2.737.962	0	2.937.747	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		262.407	1.103.459	200.006	920.036
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		262.407	1.103.459	200.006	920.036
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		262.407	1.103.459	200.006	920.036
OTHER COMPREHENSIVE INCOME (LOSS)		**-7.951.480**	**1.103.459**	**-8.613.237**	**920.036**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-37.794.081**	**-32.968.007**	**-34.130.370**	**-14.354.232**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-37.794.081	-32.968.007	-34.130.370	-14.354.232

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		**-5.169.930**	**8.730.936**
Profit (Loss)		-29.842.601	-34.071.466
Profit (Loss) from Continuing Operations		-29.842.601	-34.071.466
Adjustments to Reconcile Profit (Loss)		**67.302.986**	**48.367.593**
Adjustments for depreciation and amortisation expense		12.744.063	14.395.743
Adjustments for Impairment Loss (Reversal of Impairment Loss)		47.693.709	-640.730
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-309.940	-640.730
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		12.327.800	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Biological Assets		35.675.849	
Adjustments for provisions		-15.899.977	1.926.204
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-15.899.977	1.926.204
Adjustments for Interest (Income) Expenses		-5.284.573	-9.779.911
Adjustments for Interest Income		-6.203.706	-10.587.428
Adjustments for interest expense		919.133	807.517
Adjustments for Tax (Income) Expenses		-3.548.744	7.826.908
Adjustments for losses (gains) on disposal of non-current assets			0
Adjustments Related to Gain and Losses on Net Monetary Position		31.598.508	34.639.379
Changes in Working Capital		**-41.599.857**	**-6.709.304**
Decrease (Increase) in Financial Investments			9.421.909
Adjustments for decrease (increase) in trade accounts receivable		-61.073.676	-8.657.224
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-61.073.676	-8.657.224
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		445.304	1.082.114
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		445.304	1.082.114
Adjustments for decrease (increase) in inventories		-26.737.863	-14.578.369
Decrease (Increase) in Prepaid Expenses		-6.715.287	-2.469.781
Adjustments for increase (decrease) in trade accounts payable		25.368.034	-5.185.697
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		25.368.034	-5.185.697
Increase (Decrease) in Employee Benefit Liabilities		24.429.483	1.952.770
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.684.148	11.724.974
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**-4.139.472**	**7.586.823**
Income taxes refund (paid)		-1.030.458	1.144.113
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-721.749**	**-654.871**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-721.749	-654.871
Purchase of property, plant and equipment		-721.749	-654.871
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**6.671.857**	**8.804.428**
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings			0
Repayments of borrowings		1.387.284	-490.542
Loan Repayments		1.387.284	-490.542
Payments of Lease Liabilities			-484.941
Interest paid		-919.133	-807.517
Interest Received		6.203.706	10.587.428
INFLATION EFFECT		-14.301.106	-11.948.014
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-13.520.928	4.932.479

Effect of exchange rate changes on cash and cash equivalents		262.407	1.103.459
Net increase (decrease) in cash and cash equivalents		-13.258.521	6.035.938
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**94.825.777**	**83.604.865**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**81.567.256**	**89.640.803**

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	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		**73.500.000**	**360.648.711**	**-6.317.541**	**-5.415.280**	**-1.254.383**			**20.865.946**	**86.371.051**	**-78.327.816**	**450.070.688**		**450.070.688**
	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										-78.327.816	78.327.816			
	Total Comprehensive Income (Loss)						1.103.459					-34.071.466	-32.968.007		-32.968.007
	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		**73.500.000**	**360.648.711**	**-6.317.541**	**-5.415.280**	**-150.924**			**20.865.946**	**8.043.235**	**-34.071.466**	**417.102.681**		**417.102.681**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**73.500.000**	**360.648.711**	**-6.317.541**	**-6.027.147**	**244.591**			**20.865.946**	**8.043.238**	**-68.985.148**	**381.972.650**		**381.972.650**
	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										-68.985.148	68.985.148			
	Total Comprehensive Income (Loss)					-8.213.887	262.407					-29.842.601	-37.794.081		-37.794.081
	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 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		73.500.000	360.648.711	-6.317.541	-14.241.034	506.998			20.865.946	-60.941.910	-29.842.601	344.178.569		344.178.569