



KAMUYU AYDINLATMA PLATFORMU

OYLUM SINAİ YATIRIMLAR A.Ş. Financial Report Unconsolidated 2026 - 3. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	156.474.321	178.747.952
Financial Investments	5	34.424.404	26.919.594
Other Financial Investments	5	34.424.404	26.919.594
Trade Receivables		177.165.386	202.176.652
Trade Receivables Due From Related Parties	6	49.010.234	81.882.504
Trade Receivables Due From Unrelated Parties	7	128.155.152	120.294.148
Other Receivables		7.101.414	4.287.731
Other Receivables Due From Unrelated Parties	8	7.101.414	4.287.731
Inventories	9	114.002.442	104.927.554
Prepayments		13.068.567	11.999.837
Prepayments to Unrelated Parties	10	13.068.567	11.999.837
Other current assets		31.299.673	41.150.770
Other Current Assets Due From Unrelated Parties	17	31.299.673	41.150.770
SUB-TOTAL		533.536.207	570.210.090
Total current assets		533.536.207	570.210.090
NON-CURRENT ASSETS			
Financial Investments		12.872.063	12.872.063
Other Financial Investments	5	12.872.063	12.872.063
Investment property	12	64.083	64.083
Property, plant and equipment	13	1.163.214.450	1.156.828.488
Land and Premises		237.179.845	237.179.845
Land Improvements		4.792.464	5.013.236
Buildings		531.141.131	533.693.619
Machinery And Equipments		365.479.329	358.572.882
Vehicles		16.266.648	17.712.186
Fixtures and fittings		6.405.410	4.656.720
Leasehold Improvements		0	
Construction in Progress		1.949.623	0
Intangible assets and goodwill	14	3.387.205	2.909.606
Other intangible assets	14	3.387.205	2.909.606
Deferred Tax Asset	19		57.371.299
Total non-current assets		1.179.537.801	1.230.045.539
Total assets		1.713.074.008	1.800.255.629
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		141.042.290	120.083.829
Current Borrowings From Unrelated Parties	4	141.042.290	120.083.829
Current Portion of Non-current Borrowings	4	1.752.095	1.453.821
Other Financial Liabilities		1.640.991	3.419.267
Other Miscellaneous Financial Liabilities	4	1.640.991	3.419.267
Trade Payables		51.995.824	74.921.117
Trade Payables to Unrelated Parties	7	51.995.824	74.921.117
Employee Benefit Obligations	15	11.957.257	10.985.893
Other Payables		191.569	238.153
Other Payables to Unrelated Parties	8	191.569	238.153
Deferred Income Other Than Contract Liabilities		19.674.142	23.901.512
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	19.674.142	23.901.512
Current tax liabilities, current	19	0	5.264.589
Current provisions		102.550	127.487
Other current provisions	11	102.550	127.487
Other Current Liabilities		1.669.126	1.507.993
Other Current Liabilities to Unrelated Parties	17	1.669.126	1.507.993
SUB-TOTAL		230.025.844	241.903.661
Total current liabilities		230.025.844	241.903.661
NON-CURRENT LIABILITIES			
Long Term Borrowings		578.686	2.867.925
Long Term Borrowings From Unrelated Parties		578.686	2.867.925

Bank Loans	4	578.686	2.867.925
Non-current provisions		28.405.646	22.257.876
Non-current provisions for employee benefits	15	28.405.646	22.257.876
Deferred Tax Liabilities	19	194.835.310	207.386.471
Total non-current liabilities		223.819.642	232.512.272
Total liabilities		453.845.486	474.415.933
EQUITY			
Equity attributable to owners of parent	18	1.259.228.522	1.325.839.696
Issued capital		85.000.000	85.000.000
Inflation Adjustments on Capital		598.436.587	598.436.587
Treasury Shares (-)	15	-15.157.043	-8.140.575
Share Premium (Discount)		88.053.474	88.053.474
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		221.931.215	229.572.643
Gains (Losses) on Revaluation and Remeasurement		221.931.215	229.572.643
Increases (Decreases) on Revaluation of Property, Plant and Equipment		244.611.732	244.611.732
Gains (Losses) on Remeasurements of Defined Benefit Plans		-22.680.517	-15.039.089
Restricted Reserves Appropriated From Profits		15.157.043	8.140.575
Prior Years' Profits or Losses		317.760.524	452.714.867
Current Period Net Profit Or Loss		-51.953.278	-127.937.875
Total equity		1.259.228.522	1.325.839.696
Total Liabilities and Equity		1.713.074.008	1.800.255.629

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	699.065.649	722.302.198	181.675.145	257.288.963
Cost of sales	20	-563.172.119	-586.553.652	-145.675.569	-216.893.243
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		135.893.530	135.748.546	35.999.576	40.395.720
GROSS PROFIT (LOSS)		135.893.530	135.748.546	35.999.576	40.395.720
General Administrative Expenses	21	-53.263.105	-95.833.285	-19.146.214	-33.512.094
Marketing Expenses	21	-55.086.235	-45.546.855	-19.318.198	-16.115.084
Other Income from Operating Activities	23	31.390.513	22.754.980	11.163.826	7.019.074
Other Expenses from Operating Activities	23	-7.813.662	-12.277.823	-3.545.860	-2.204.479
PROFIT (LOSS) FROM OPERATING ACTIVITIES		51.121.041	4.845.563	5.153.130	-4.416.863
Investment Activity Income	24	4.245.605	8.658.725	731.897	5.518.673
Investment Activity Expenses	24	-234.907		-234.907	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		55.131.739	13.504.288	5.650.120	1.101.810
Finance income	25	34.307.376	54.967.803	10.476.697	21.421.765
Finance costs	25	-33.796.963	-43.309.571	-10.292.760	-9.860.907
Gains (losses) on net monetary position	26	-37.365.645	-76.890.298	2.571.964	-15.323.306
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		18.276.507	-51.727.778	8.406.021	-2.660.638
Tax (Expense) Income, Continuing Operations		-70.229.785	-41.694.720	-15.986.930	-28.020.736
Current Period Tax (Expense) Income	19	-9.773.200	-15.691.718	968.335	-15.691.718
Deferred Tax (Expense) Income	19	-60.456.585	-26.003.002	-16.955.265	-12.329.018
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-51.953.278	-93.422.498	-7.580.909	-30.681.374
PROFIT (LOSS)		-51.953.278	-93.422.498	-7.580.909	-30.681.374
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	27	-51.953.278	-93.422.498	-7.580.909	-30.681.374
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>		-0,61000000	-1,10000000	-0,09000000	-0,36000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-7.641.428	229.636	-1.225.276	-1.167.914
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.188.571	306.181	-1.633.701	-1.557.219
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.547.143	-76.545	408.425	389.305
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		2.547.143	-76.545	408.425	389.305
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-7.641.428	229.636	-1.225.276	-1.167.914
TOTAL COMPREHENSIVE INCOME (LOSS)		-59.594.706	-93.192.862	-8.806.185	-31.849.288
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-59.594.706	-93.192.862	-8.806.185	-31.849.288

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-75.637.874	-77.501.918
Profit (Loss)		-51.953.278	-93.422.498
Profit (Loss) from Continuing Operations		-51.953.278	-93.422.498
Adjustments to Reconcile Profit (Loss)		51.042.302	30.579.599
Adjustments for depreciation and amortisation expense	13,14	16.663.132	42.421.142
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-754.266	6.384.009
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	-754.266	6.384.009
Adjustments for provisions		4.068.421	6.809.293
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	4.068.421	6.809.293
Adjustments for Interest (Income) Expenses		-6.750.649	-18.304.573
Adjustments for Interest Income	25	-34.307.376	-54.967.803
Adjustments for interest expense	25	27.556.727	36.663.230
Adjustments for Tax (Income) Expenses	19	70.229.785	41.694.720
Adjustments for losses (gains) on disposal of non-current assets			-1.479.895
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	13		-1.479.895
Adjustments Related to Gain and Losses on Net Monetary Position	26	-32.414.121	-46.945.097
Changes in Working Capital		-68.181.719	-2.517.002
Decrease (Increase) in Financial Investments	5	-15.288.304	-5.097.094
Adjustments for decrease (increase) in trade accounts receivable		-13.781.472	12.787.044
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	16.855.546	-2.768.330
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-30.637.018	15.555.374
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.652.390	20.203.157
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-3.652.390	20.203.157
Adjustments for decrease (increase) in inventories	9	-29.599.367	-35.389.408
Decrease (Increase) in Prepaid Expenses	10	-3.415.972	-3.384.176
Adjustments for increase (decrease) in trade accounts payable		-8.270.259	8.092.924
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-8.270.259	8.092.924
Increase (Decrease) in Employee Benefit Liabilities	15	3.120.273	5.711.914
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	447.914	4.742.799
Other Adjustments for Other Increase (Decrease) in Working Capital		2.257.858	-10.184.162
Decrease (Increase) in Other Assets Related with Operations	17	1.801.752	-10.394.570
Increase (Decrease) in Other Payables Related with Operations	17	456.106	210.408
Cash Flows from (used in) Operations		-69.092.695	-65.359.901
Payments Related with Provisions for Employee Benefits	15	-1.280.590	
Income taxes refund (paid)	19	-5.264.589	-10.456.067
Other inflows (outflows) of cash			-1.685.950
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		10.780.683	40.806.439
Proceeds from sales of property, plant, equipment and intangible assets			4.438.033
Proceeds from sales of property, plant and equipment	13		4.438.033
Purchase of Property, Plant, Equipment and Intangible Assets		-23.526.693	-18.599.397
Purchase of property, plant and equipment	13	-22.708.150	-16.880.058
Purchase of intangible assets	14	-818.543	-1.719.339
Interest received	25	34.307.376	54.967.803
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		7.619.355	-50.471.941
Payments to Acquire Entity's Shares or Other Equity Instruments		-7.016.468	-7.223.488
Payments to Acquire Entity's Shares	18	-7.016.468	-7.223.488

Proceeds from borrowings		43.301.996	
Proceeds from Loans	4	43.301.996	
Repayments of borrowings		-1.109.446	-6.585.223
Loan Repayments	4		-2.347.176
Cash Outflows from Other Financial Liabilities	4	-1.109.446	-4.238.047
Interest paid	4	-27.556.727	-36.663.230
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-57.237.836	-87.167.420
Effect of exchange rate changes on cash and cash equivalents		34.964.205	39.770.544
Net increase (decrease) in cash and cash equivalents		-22.273.631	-47.396.876
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		178.747.952	196.165.309
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		156.474.321	148.768.433

Previous Period
01.01.2025 - 30.09.2025

100%

Current Period 01.01.2026 - 30.09.2026																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				-7.016.468						7.016.468	-7.016.468		-7.016.468		-7.016.468
	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		85.000.000	598.436.587	-15.157.043	88.053.474		-22.680.517	244.611.732			15.157.043	317.760.524	-51.953.278	1.259.228.522	1.259.228.522