Date and time of publication on KAP: 06.11.2026 18:11:49
https://www.kap.org.tr/en/Bildirim/1694058

KAMUYU AYDINLATMA PLATFORMU

ÖZSU BALIK ÜRETİM A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4	502.291.586	865.943.280
Financial Investments	26	42.272.801	20.430.210
Trade Receivables		294.870.664	300.533.559
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties	6	294.870.664	300.533.559
Other Receivables		16.219.525	219.935
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	7	16.219.525	219.935
Inventories	8	59.596.749	67.270.366
Biological Assets	9	1.749.724.778	1.693.630.610
Prepayments	10	83.644.873	31.182.825
Current Tax Assets	22	604.124	20.090.122
Other current assets	19	3.808.893	17.967.538
SUB-TOTAL		**2.753.033.993**	**3.017.268.445**
Total current assets		**2.753.033.993**	**3.017.268.445**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	472.447.492	427.901.511
Biological assets	9	156.760.751	225.901.910
Property, plant and equipment	12	540.085.571	560.474.491
Right of Use Assets	14	4.518.314	0
Intangible assets and goodwill	13	80.212.357	84.642.753
Prepayments	10	33.579.147	18.796.072
Deferred Tax Asset	22	0	56.525.585
Total non-current assets		**1.287.603.632**	**1.374.242.322**
Total assets		**4.040.637.625**	**4.391.510.767**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		530.031.529	1.491.678.159
Current Borrowings From Unrelated Parties		530.031.529	1.491.678.159
Bank Loans	5	529.437.779	1.491.678.159
Lease Liabilities	5	593.750	0
Current Portion of Non-current Borrowings		77.519.024	323.017.035
Current Portion of Non-current Borrowings from Unrelated Parties	5	77.519.024	323.017.035
Trade Payables		440.487.272	1.027.944.286
Trade Payables to Related Parties	6, 25	234.381.381	785.208.925
Trade Payables to Unrelated Parties	6	206.105.891	242.735.361
Employee Benefit Obligations	17	19.093.828	14.079.222
Other Payables		1.856.982	125.879
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties	7, 25	1.856.982	125.879
Deferred Income Other Than Contract Liabilities		1.460.906	885.141
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	1.460.906	885.141
Current tax liabilities, current	22	31.200.412	21.553.441
Current provisions		14.458.245	13.085.627
Current provisions for employee benefits	17	10.819.963	9.026.990
Other current provisions	18	3.638.282	4.058.637
Other Current Liabilities		24.366.334	20.383.084
Other Current Liabilities to Unrelated Parties	19	24.366.334	20.383.084
SUB-TOTAL		**1.140.474.532**	**2.912.751.874**
Total current liabilities		**1.140.474.532**	**2.912.751.874**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.330.270.609	101.142.948
Long Term Borrowings From Unrelated Parties		1.330.270.609	101.142.948
Bank Loans	5	1.330.270.609	101.142.948
Lease Liabilities		0	0

Non-current provisions		23.747.083	20.322.696
Non-current provisions for employee benefits	17	23.747.083	20.322.696
Deferred Tax Liabilities	22	17.939.253	74.045.721
Total non-current liabilities		**1.371.956.945**	**195.511.365**
Total liabilities		**2.512.431.477**	**3.108.263.239**
EQUITY			
Equity attributable to owners of parent		1.528.206.148	1.280.266.572
Issued capital	20	120.000.000	120.000.000
Inflation Adjustments on Capital	20	328.126.179	328.126.179
Share Premium (Discount)		524.079.792	524.079.792
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-27.517.422	-24.633.567
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-55.869.684	-99.199.516
Restricted Reserves Appropriated From Profits		100.584.488	40.041.271
Prior Years' Profits or Losses		257.538.342	26.352.294
Current Period Net Profit Or Loss		281.264.453	365.500.119
Non-controlling interests		0	2.980.956
Total equity		**1.528.206.148**	**1.283.247.528**
Total Liabilities and Equity		**4.040.637.625**	**4.391.510.767**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	2.419.643.441	2.881.028.555	831.295.586	1.014.117.982
Cost of sales	21	-1.642.793.574	-2.129.462.347	-556.988.656	-822.019.599
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		776.849.867	751.566.208	274.306.930	192.098.383
Change in Fair Value of Biological Assets	21	-491.930	17.388.326	-133.261.685	75.732.652
GROSS PROFIT (LOSS)		776.357.937	768.954.534	141.045.245	267.831.035
General Administrative Expenses		-126.448.649	-192.323.411	-44.360.648	-67.749.943
Marketing Expenses		-282.002.364	-112.666.021	-113.885.472	-41.845.646
Other Income from Operating Activities		126.334.362	211.410.852	35.386.836	80.947.613
Other Expenses from Operating Activities		-68.237.708	-165.731.576	-9.719.397	-34.456.836
PROFIT (LOSS) FROM OPERATING ACTIVITIES		426.003.578	509.644.378	8.466.564	204.726.223
Investment Activity Income		5.677.658	303.633	1.207.522	73.603
Investment Activity Expenses		-1.586.388	-1.650.711	-239.525	-1.650.711
Share of Profit (Loss) from Investments Accounted for Using Equity Method		44.545.981	36.036.572	49.729.888	14.445.478
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		474.640.829	544.333.872	59.164.449	217.594.593
Finance income		231.810.350	63.860.462	60.800.914	38.745.697
Finance costs		-293.978.596	-603.054.127	-47.661.717	-148.485.100
Gains (losses) on net monetary position	23	-70.947.852	325.104.127	61.326.875	191.362.411
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		341.524.731	330.244.334	133.630.521	299.217.601
Tax (Expense) Income, Continuing Operations		-60.260.278	-62.254.769	-21.435.340	-56.280.075
Current Period Tax (Expense) Income	22	-59.391.080	-18.148.234	-39.264.450	-15.235.190
Deferred Tax (Expense) Income	22	-869.198	-44.106.535	17.829.110	-41.044.885
PROFIT (LOSS) FROM CONTINUING OPERATIONS		281.264.453	267.989.565	112.195.181	242.937.526
PROFIT (LOSS)		281.264.453	267.989.565	112.195.181	242.937.526
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	3.108.732		3.729.272
Owners of Parent		281.264.453	264.880.833	112.195.181	239.208.254
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		281.264.453	267.989.565	112.195.181	242.937.526
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-2.883.855**	**-1.901.879**	**-9.256.288**	**709.128**
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans		-3.333.936	-2.377.348	-11.830.513	886.411
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss, Net Of tax		450.081	475.469	2.574.225	-177.283
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**43.329.832**	**-80.593.843**	**-10.249.032**	**7.474.266**
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax		43.329.832	-80.593.843	-10.249.032	7.474.266
Gains (Losses) on Exchange Differences on Translation , net of tax		43.329.832	-80.593.843	-10.249.032	7.474.266
OTHER COMPREHENSIVE INCOME (LOSS)		**40.445.977**	**-82.495.722**	**-19.505.320**	**8.183.394**
TOTAL COMPREHENSIVE INCOME (LOSS)		**321.710.430**	**185.493.843**	**92.689.861**	**251.120.920**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	3.108.732	0	3.729.272
Owners of Parent		321.710.430	182.385.111	92.689.861	247.391.648

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-685.511.741**	**1.018.719.805**
Profit (Loss)		281.264.453	264.880.833
Adjustments to Reconcile Profit (Loss)		**-273.740.821**	**475.842.414**
Adjustments for depreciation and amortisation expense	12,13,14	138.521.707	73.018.764
Adjustments for provisions		12.087.947	12.788.895
Adjustments for Interest (Income) Expenses		143.424.084	347.728.771
Adjustments for Interest Income		-160.126.113	0
Adjustments for interest expense		262.902.044	373.795.951
Deferred Financial Expense from Credit Purchases		40.648.153	-26.067.180
Adjustments for unrealised foreign exchange losses (gains)		13.623.223	0
Adjustments for fair value losses (gains)		491.930	-17.388.326
Adjustments for Fair Value Losses (Gains) of Biological Assets and Agricultural Products	21	491.930	-17.388.326
Other Adjustments for Fair Value Losses (Gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	11	-44.545.981	-36.036.572
Adjustments for Tax (Income) Expenses	22	60.260.278	44.106.535
Adjustments for losses (gains) on disposal of non-current assets	12,13	-1.203.104	-73.603
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		-2.452.083	0
Adjustments Related to Gain and Losses on Net Monetary Position		-593.948.822	51.697.950
Changes in Working Capital		**-659.685.318**	**265.693.308**
Adjustments for decrease (increase) in trade accounts receivable	6	5.972.515	-51.770.054
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-69.086.068	-8.435.845
Adjustments for decrease (increase) in inventories	8	7.673.617	-5.110.320
Decrease (Increase) in Biological Assets	9	12.555.061	461.473.491
Adjustments for increase (decrease) in trade accounts payable	6	-628.105.167	-138.095.778
Adjustments for increase (decrease) in other operating payables		11.304.724	7.631.814
Cash Flows from (used in) Operations		**-652.161.686**	**1.006.416.555**
Payments Related with Provisions for Employee Benefits	17	-3.696.068	-2.329.890
Income taxes refund (paid)	22	-29.653.987	21.059.581
Other inflows (outflows) of cash		0	-6.426.441
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**51.164.668**	**-121.963.663**
Proceeds from sales of property, plant, equipment and intangible assets		58.127.858	0
Proceeds from sales of property, plant and equipment	12	58.127.858	0
Purchase of Property, Plant, Equipment and Intangible Assets		-147.698.795	-116.329.353
Purchase of property, plant and equipment	12	-147.698.795	-116.218.509
Purchase of intangible assets		0	-110.844
Interest received		160.126.113	0
Other inflows (outflows) of cash		-19.390.508	-5.634.310
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**71.111.162**	**-310.220.200**
Proceeds from borrowings		1.509.746.520	63.677.612
Repayments of borrowings		-1.093.495.379	0
Payments of Lease Liabilities		-5.486.125	-3.367.038
Dividends Paid		-76.751.810	
Interest paid		-262.902.044	-373.795.951
Other inflows (outflows) of cash		0	3.265.177
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-563.235.911	586.535.942
Effect of exchange rate changes on cash and cash equivalents		43.329.832	-80.593.843
Net increase (decrease) in cash and cash equivalents		-519.906.079	505.942.099
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**865.943.280**	**29.591.584**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		156.254.385	-58.424.758
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**502.291.586**	**477.108.925**

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]	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									
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**		**60.000.000**	**388.126.179**	**524.079.792**	**-24.251.801**	**-28.301.196**			**16.943.915**	**233.963.993**	**-184.514.343**	**986.046.539**	**-3.962.107**	**982.084.432**
	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														0
	Restated Balances														
	Transfers									23.097.356	-207.611.699	184.514.343			
	Total Comprehensive Income (Loss)														
	Profit (loss)											267.989.565	267.989.565	3.108.732	271.098.297
	Other Comprehensive Income (Loss)					-2.377.348	-80.593.843						-82.971.191		-82.971.191
	Issue of equity		60.000.000	-60.000.000											
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														0
	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														0
	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														0
	Equity at end of period		**120.000.000**	**328.126.179**	**524.079.792**	**-26.629.149**	**-108.895.039**			**40.041.271**	**26.352.294**	**267.989.565**	**1.171.064.913**	**-853.375**	**1.170.211.538**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**120.000.000**	**328.126.179**	**524.079.792**	**-24.633.567**	**-99.199.516**			**40.041.271**	**26.352.294**	**365.500.119**	**1.280.266.572**	**2.980.956**	**1.283.247.528**
	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														0
	Restated Balances														
	Transfers									60.543.217	304.956.902	-365.500.119			
	Total Comprehensive Income (Loss)														0
	Profit (loss)											281.264.453	281.264.453		281.264.453
	Other Comprehensive Income (Loss)					-2.883.855	43.329.832						40.445.977		40.445.977
	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 - 30.09.2026											-76.751.810		-76.751.810		-76.751.810
	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															0
	Transactions with noncontrolling shareholders										2.980.956		2.980.956	-2.980.956	0	
	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															0
	Equity at end of period		**120.000.000**	**328.126.179**	**524.079.792**	**-27.517.422**	**-55.869.684**			**100.584.488**	**257.538.342**	**281.264.453**	**1.528.206.148**	**0**	**1.528.206.148**	