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KAMUYU AYDINLATMA PLATFORMU

OSTİM ENDÜSTRİYEL YATIRIMLAR VE İŞLETME 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	5	33.459.407	42.864.005
Financial Investments	6	12.045.131	14.941.245
Trade Receivables		84.118.065	93.312.477
Trade Receivables Due From Related Parties	4	13.165.950	16.050.329
Trade Receivables Due From Unrelated Parties	8	70.952.115	77.262.148
Other Receivables		8.524.950	7.540.177
Other Receivables Due From Related Parties	4	1.401.938	323.802
Other Receivables Due From Unrelated Parties		7.123.012	7.216.375
Inventories	9	309.571.035	308.631.601
Prepayments		5.922.465	5.118.877
Current Tax Assets		2.550.326	3.570.239
Other current assets		8.312.998	15.321.289
SUB-TOTAL		**464.504.377**	**491.299.910**
Total current assets		**464.504.377**	**491.299.910**
NON-CURRENT ASSETS			
Trade Receivables		17.625.000	23.309.207
Trade Receivables Due From Related Parties	4	17.625.000	23.309.207
Other Receivables		3.718	4.622
Investments accounted for using equity method		87.639.581	87.799.821
Investment property	11	2.682.111.846	2.682.111.846
Property, plant and equipment	10	862.246.429	898.992.183
Intangible assets and goodwill		297.527	439.264
Total non-current assets		**3.649.924.101**	**3.692.656.943**
Total assets		**4.114.428.478**	**4.183.956.853**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		12.841.986	46.426.173
Current Borrowings From Unrelated Parties		12.841.986	46.426.173
Bank Loans	7	12.750.000	45.996.834
Other short-term borrowings	7	91.986	429.339
Current Portion of Non-current Borrowings		39.697.844	6.053.922
Current Portion of Non-current Borrowings from Unrelated Parties		39.697.844	6.053.922
Bank Loans	7	39.697.844	5.911.334
Lease Liabilities	7		142.588
Trade Payables		49.061.535	68.049.161
Trade Payables to Related Parties	4	2.598.650	2.691.659
Trade Payables to Unrelated Parties	8	46.462.885	65.357.502
Employee Benefit Obligations		21.320.232	20.675.086
Other Payables		5.387.465	7.718.489
Other Payables to Related Parties	4	1.486.392	2.539.318
Other Payables to Unrelated Parties		3.901.073	5.179.171
Deferred Income Other Than Contract Liabilities		42.775.939	49.337.089
Current provisions		7.309.370	6.566.221
Current provisions for employee benefits		6.907.076	6.066.106
Other current provisions		402.294	500.115
SUB-TOTAL		**178.394.371**	**204.826.141**
Total current liabilities		**178.394.371**	**204.826.141**
NON-CURRENT LIABILITIES			
Long Term Borrowings		69.323.022	50.687.348
Long Term Borrowings From Unrelated Parties		69.323.022	50.687.348
Bank Loans	7	69.323.022	50.687.348
Non-current provisions		16.313.181	14.302.502
Non-current provisions for employee benefits	13	16.313.181	14.302.502
Deferred Tax Liabilities	18	299.585.297	153.435.518
Total non-current liabilities		**385.221.500**	**218.425.368**
Total liabilities		**563.615.871**	**423.251.509**

EQUITY			
Equity attributable to owners of parent	14	3.172.455.064	3.361.797.091
Issued capital		796.500.000	590.000.000
Inflation Adjustments on Capital		964.418.261	1.170.918.261
Share Premium (Discount)		67.918.896	67.918.896
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		202.744.557	202.448.973
Gains (Losses) on Revaluation and Remeasurement		202.744.557	202.448.973
Increases (Decreases) on Revaluation of Property, Plant and Equipment		214.259.132	214.259.132
Gains (Losses) on Remeasurements of Defined Benefit Plans		-11.514.575	-11.810.159
Restricted Reserves Appropriated From Profits		66.042.447	66.042.447
Prior Years' Profits or Losses		1.264.468.514	1.259.393.576
Current Period Net Profit Or Loss		-189.637.611	5.074.938
Non-controlling interests		378.357.543	398.908.253
Total equity		**3.550.812.607**	**3.760.705.344**
Total Liabilities and Equity		**4.114.428.478**	**4.183.956.853**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	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	15	377.661.543	397.304.264	131.207.394	155.325.597
Cost of sales	15	-282.284.489	-318.414.947	-97.077.613	-130.512.153
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		95.377.054	78.889.317	34.129.781	24.813.444
GROSS PROFIT (LOSS)		95.377.054	78.889.317	34.129.781	24.813.444
General Administrative Expenses		-67.532.619	-73.467.722	-20.202.842	-21.735.805
Marketing Expenses		-46.990.966	-51.142.707	-13.309.024	-18.329.700
Research and development expense		-339.717	-38.525	-10.573	1.699
Other Income from Operating Activities	16	9.666.468	18.295.019	2.902.703	6.857.620
Other Expenses from Operating Activities	16	-12.529.573	-17.957.631	-3.922.579	-3.867.167
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-22.349.353	-45.422.249	-412.534	-12.259.909
Investment Activity Income	17	8.224.292	18.213.919	1.846.081	3.726.751
Share of Profit (Loss) from Investments Accounted for Using Equity Method		774.394	-1.201.564	1.396.004	-443.330
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-13.350.667	-28.409.894	2.829.551	-8.976.488
Finance income		6.480.512	7.578.203	1.276.414	2.495.122
Finance costs		-23.407.365	-18.028.339	-9.395.244	-4.425.786
Gains (losses) on net monetary position	20	-21.484.804	21.051.307	-3.511.550	20.447.749
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-51.762.324	-17.808.723	-8.800.829	9.540.597
Tax (Expense) Income, Continuing Operations		-158.609.325	-70.211.557	-33.356.864	-13.876.814
Current Period Tax (Expense) Income					810.229
Deferred Tax (Expense) Income	18	-158.609.325	-70.211.557	-33.356.864	-14.687.043
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-210.371.649	-88.020.280	-42.157.693	-4.336.217
PROFIT (LOSS)		-210.371.649	-88.020.280	-42.157.693	-4.336.217
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-20.734.038	-23.420.375	-2.949.782	-1.541.534
Owners of Parent		-189.637.611	-64.599.905	-39.207.911	-2.794.683
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		-0,23810000	-0,08110000	-0,04920000	-0,00350000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		295.584	517.411	-12.974	-333.161
Gains (Losses) on Remeasurements of Defined Benefit Plans		393.829	689.882	-5.731	-444.215
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-98.245	-172.471	-7.243	111.054
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets		-98.245	-172.471	-7.243	111.054
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**295.584**	**517.411**	**-12.974**	**-333.161**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-210.076.065**	**-87.502.869**	**-42.170.667**	**-4.669.378**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-183.328	11.246.817	-1.069.184	-338.329
Owners of Parent		-209.892.737	-98.749.686	-41.101.483	-4.331.049

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		**-8.911.907**	**-27.007.397**
Profit (Loss)		-210.371.649	-88.020.280
Adjustments to Reconcile Profit (Loss)		**201.558.218**	**64.486.532**
Adjustments for depreciation and amortisation expense	10	37.683.256	33.648.628
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-8.912.209	-17.049.434
Adjustments for provisions		7.999.734	1.811.372
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	8.097.555	1.944.088
Adjustments for (Reversal of) Restructuring Provisions		-97.821	-132.716
Adjustments for Interest (Income) Expenses		10.414.827	-2.272.478
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		160.240	1.131.867
Adjustments for Tax (Income) Expenses	18	158.609.325	70.211.557
Adjustments for losses (gains) on disposal of non-current assets	10	-408.634	-1.111.210
Adjustments Related to Gain and Losses on Net Monetary Position		-3.988.321	-21.883.770
Changes in Working Capital		**4.753.601**	**463.629**
Decrease (Increase) in Financial Investments		2.896.114	2.935.018
Adjustments for decrease (increase) in trade accounts receivable	4	23.790.828	48.330.171
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-983.869	249.459
Adjustments for decrease (increase) in inventories	9	-939.434	-47.381.604
Decrease (Increase) in Prepaid Expenses		-808.591	734.743
Adjustments for increase (decrease) in trade accounts payable	4	-18.987.626	-2.164.356
Increase (Decrease) in Employee Benefit Liabilities	13	135.527	3.698.737
Adjustments for increase (decrease) in other operating payables		-2.377.958	-3.353.105
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-6.561.150	-1.806.392
Other Adjustments for Other Increase (Decrease) in Working Capital		8.589.760	-779.042
Decrease (Increase) in Other Assets Related with Operations		8.033.207	907.601
Increase (Decrease) in Other Payables Related with Operations		556.553	-1.686.643
Cash Flows from (used in) Operations		**-4.059.830**	**-23.070.119**
Payments Related with Provisions for Employee Benefits	13	-4.852.077	-3.937.278
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**12.526.444**	**12.378.435**
Proceeds from sales of property, plant, equipment and intangible assets	10	4.450.389	410.501
Purchase of Property, Plant, Equipment and Intangible Assets	10	-4.839.764	-6.680.869
Interest received		12.915.819	18.648.803
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-4.635.237**	**-42.949.522**
Proceeds from borrowings	7	18.695.409	
Repayments of borrowings	7		-26.566.237
Interest paid		-23.330.646	-16.376.325
Other inflows (outflows) of cash	7		-6.960
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.020.700	-57.578.484
Net increase (decrease) in cash and cash equivalents		-1.020.700	-57.578.484
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**42.864.005**	**98.935.604**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-8.383.898	-20.058.200
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**33.459.407**	**21.298.920**

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]		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 - 30.09.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**157.417.015**	**1.603.501.246**	**67.918.896**	**106.558.941**	**-11.861.410**			**65.845.202**	**1.062.285.199**	**197.305.622**	**3.248.970.711**	**399.404.418**	**3.648.375.129**
	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										197.305.622	-197.305.622			
	Total Comprehensive Income (Loss)						517.411					-64.599.905	-64.082.494	-34.667.192	-98.749.686
	Profit (loss)											-64.599.905	-64.599.905	-23.420.375	-88.020.280
	Other Comprehensive Income (Loss)						517.411						517.411	-11.246.817	-10.729.406
	Issue of equity		432.582.985	-432.582.985											
	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		**590.000.000**	**1.170.918.261**	**67.918.896**	**106.558.941**	**-11.343.999**			**65.845.202**	**1.259.590.821**	**-64.599.905**	**3.184.888.217**	**364.737.226**	**3.549.625.443**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**590.000.000**	**1.170.918.261**	**67.918.896**	**214.259.132**	**-11.810.159**			**66.042.447**	**1.259.393.576**	**5.074.938**	**3.361.797.091**	**398.908.253**	**3.760.705.344**
	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										5.074.938	-5.074.938			
	Total Comprehensive Income (Loss)						295.584					-189.637.611	-189.342.027	-20.550.710	-209.892.737
	Profit (loss)											-189.637.611	-189.637.611	-20.734.038	-210.371.649
	Other Comprehensive Income (Loss)						295.584						295.584	183.328	478.912
	Issue of equity		206.500.000	-206.500.000											
	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																
	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		**796.500.000**	**964.418.261**	**67.918.896**	**214.259.132**	**-11.514.575**			**66.042.447**	**1.264.468.514**	**-189.637.611**	**3.172.455.064**	**378.357.543**	**3.550.812.607**