KAMUYU AYDINLATMA PLATFORMU

RODRİGO TEKSTİL SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	BAKIŞ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Rodrigo Tekstil Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na

Giriş

Rodrigo Tekstil Sanayi ve Ticaret Anonim Şirketi ("Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem 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 gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu özet konsolide 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 Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi*"ne uygun olarak yürütülmüştür. Ara dönem 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 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 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 özet konsolide finansal bilgilerin, tüm önemli yönleri ile Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak, doğru ve gerçeğe uygun bir görünüm sağlamadığı kanaati oluşmasına neden olacak herhangi bir olumsuz husus dikkatimizi çekmemiştir.

Bakış YMM ve Bağımsız Denetim A.Ş.

İrfan VURAL, YMM

Sorumlu Denetçi

Ankara, 26 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	5.487.290	5.646.600
Financial Investments	5	445.481	726.361
Restricted Bank Balances	5	445.481	726.361
Trade Receivables	7	1.262.655	85.927
Trade Receivables Due From Unrelated Parties	7	1.262.655	85.927
Other Receivables	11	1.271.772	269.487
Other Receivables Due From Unrelated Parties	11	1.271.772	269.487
Inventories	9	70.019.652	56.043.464
Prepayments	10	388.941	2.820
Prepayments to Unrelated Parties	10	388.941	2.820
Current Tax Assets		65.508	
Other current assets	15	52.606	518.111
Other Current Assets Due From Unrelated Parties	15	52.606	518.111
SUB-TOTAL		**78.993.905**	**63.292.770**
Total current assets		**78.993.905**	**63.292.770**
NON-CURRENT ASSETS			
Investment property	14	13.499.883	13.608.519
Property, plant and equipment	12	22.476.204	26.710.997
Vehicles		272.776	345.679
Fixtures and fittings		2.658.428	2.781.576
Leasehold Improvements		19.545.000	23.583.742
Right of Use Assets	13	18.935.223	20.499.919
Total non-current assets		**54.911.310**	**60.819.435**
Total assets		**133.905.215**	**124.112.205**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		628.872	700.826
Current Borrowings From Unrelated Parties	6	628.872	700.826
Bank Loans	6	628.872	700.826
Current Portion of Non-current Borrowings	6	899.307	2.535.227
Current Portion of Non-current Borrowings from Related Parties		899.307	2.535.227
Bank Loans	6		625.356
Lease Liabilities	6	899.307	1.909.871
Trade Payables	7	34.355.636	23.073.028
Trade Payables to Unrelated Parties	7	34.355.636	23.073.028
Employee Benefit Obligations	8	243.416	358.525
Other Payables	11,25	14.090.691	19.168.845
Other Payables to Related Parties	25	14.090.691	19.168.845
Current tax liabilities, current	17		133.779
Current provisions	18	81.039	29.689
Current provisions for employee benefits	18	81.039	29.689
Other Current Liabilities	15	60.639	48.685
SUB-TOTAL		**50.359.600**	**46.048.604**
Total current liabilities		**50.359.600**	**46.048.604**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	7.476.893	20.282.183
Long Term Borrowings From Unrelated Parties	6	7.476.893	20.282.183
Bank Loans	6	116.677	383.484
Lease Liabilities	6	7.360.216	19.898.699
Non-current provisions	18	498.707	163.443
Non-current provisions for employee benefits	18	498.707	163.443
Deferred Tax Liabilities	17	9.514.450	6.696.986
Total non-current liabilities		**17.490.050**	**27.142.612**
Total liabilities		**67.849.650**	**73.191.216**
EQUITY			
Equity attributable to owners of parent		66.055.565	50.920.989

Issued capital	16	28.340.000	7.085.000
Inflation Adjustments on Capital	16	82.756.369	82.407.622
Share Premium (Discount)		34.702.043	34.702.043
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-553.640	-340.026
Gains (Losses) on Revaluation and Remeasurement		-553.640	-340.026
Gains (Losses) on Remeasurements of Defined Benefit Plans		-553.640	-340.026
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		28.153.674	21.956.135
Exchange Differences on Translation		28.153.674	21.956.135
Prior Years' Profits or Losses		-94.889.785	-99.905.973
Current Period Net Profit Or Loss		-12.453.096	5.016.188
Non-controlling interests		0	0
Total equity		**66.055.565**	**50.920.989**
Total Liabilities and Equity		**133.905.215**	**124.112.205**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	42.459.600	31.554.522	25.225.330	20.774.601
Cost of sales	20	-13.710.142	-9.662.903	-2.658.755	-3.930.495
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		28.749.458	21.891.619	22.566.575	16.844.106
GROSS PROFIT (LOSS)		28.749.458	21.891.619	22.566.575	16.844.106
General Administrative Expenses	21	-1.278.802	-1.823.227	-556.754	-665.848
Marketing Expenses	21	-24.695.578	-18.077.846	-16.771.848	-13.322.489
Other Income from Operating Activities	22	3.689.020	1.102.249	-261.869	-791.462
Other Expenses from Operating Activities	22	-469.620	-40.967	-469.595	-39.746
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.994.478	3.051.828	4.506.509	2.024.561
Investment Activity Expenses	24	-62.500	-9.585	-8.183	36.636
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.931.978	3.042.243	4.498.326	2.061.197
Finance income	23	94.497	590.650	72.586	85.800
Finance costs	23	-523.862	-668.793	-59.885	-31.714
Gains (losses) on net monetary position		-13.598.522	-3.964.584	-25.693.533	-8.587.255
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-8.095.909	-1.000.484	-21.182.506	-6.471.972
Tax (Expense) Income, Continuing Operations		-4.357.187	1.364.149	-798.957	2.543.778
Current Period Tax (Expense) Income					15.556
Deferred Tax (Expense) Income	17	-4.357.187	1.364.149	-798.957	2.528.222
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.453.096	363.665	-21.981.463	-3.928.194
PROFIT (LOSS)		-12.453.096	363.665	-21.981.463	-3.928.194
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.453.096	363.665	-21.981.463	-3.928.194
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		-213.614	-393.459	-184.931	-361.013
Gains (Losses) on Remeasurements of Defined Benefit Plans		-267.018	-480.020	-228.774	-437.883
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		53.404	86.561	43.843	76.870
Deferred Tax (Expense) Income		53.404	86.561	43.843	76.870
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.197.539	14.009.063	1.484.486	12.540.803
Exchange Differences on Translation of Foreing Operations		6.197.539	14.009.063	1.484.486	12.540.803
Gains (losses) on exchange differences on translation of Foreign Operations		6.197.539	14.009.063	1.484.486	12.540.803
OTHER COMPREHENSIVE INCOME (LOSS)		**5.983.925**	**13.615.604**	**1.299.555**	**12.179.790**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-6.469.171**	**13.979.269**	**-20.681.908**	**8.251.596**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-6.469.171	13.979.269	-20.681.908	8.251.596

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-25.980.496**	**-2.501.781**
Profit (Loss)		-12.453.096	363.665
Adjustments to Reconcile Profit (Loss)		**-15.181.468**	**-5.492.686**
Adjustments for depreciation and amortisation expense	12.13.14	5.142.060	3.576.897
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-712.209
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9		-712.209
Adjustments for provisions		-353.977	-1.389.281
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	178.887	-195.044
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-532.864	-1.194.237
Adjustments for Interest (Income) Expenses	23	-3.079.753	-466.274
Adjustments for interest expense	23	-3.079.753	-466.274
Adjustments for Tax (Income) Expenses	17	4.357.187	1.364.149
Adjustments Related to Gain and Losses on Net Monetary Position		-21.246.985	-7.865.968
Changes in Working Capital		**1.654.068**	**2.627.240**
Decrease (Increase) in Financial Investments		280.880	283.580
Adjustments for decrease (increase) in trade accounts receivable		-1.561.190	-3.226.494
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.561.190	-3.226.494
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.055.724	78.239
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.055.724	78.239
Adjustments for decrease (increase) in inventories		-13.976.188	1.430.944
Decrease (Increase) in Prepaid Expenses		-386.121	27
Adjustments for increase (decrease) in trade accounts payable		19.506.404	-629.931
Increase (Decrease) in Trade Accounts Payables to Related Parties		19.506.404	-629.931
Increase (Decrease) in Employee Benefit Liabilities		-44.014	26.991
Adjustments for increase (decrease) in other operating payables		-1.277.015	5.023.364
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.277.015	5.023.364
Increase (Decrease) in Government Grants and Assistance		-199.287	-2.877
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		366.323	-356.603
Cash Flows from (used in) Operations		**-25.980.496**	**-2.501.781**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-108.170**	**-3.569.445**
Purchase of Property, Plant, Equipment and Intangible Assets		-108.170	-3.569.445
Purchase of property, plant and equipment	12.13.14	-108.170	-3.569.445
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**20.082.476**	**-2.249.566**
Proceeds from Issuing Shares or Other Equity Instruments		21.255.000	
Proceeds from issuing other equity instruments		21.255.000	
Repayments of borrowings		-1.803.480	-2.218.460
Cash Outflows from Other Financial Liabilities		-1.803.480	-2.218.460
Interest paid	23	-521.615	-583.880
Other inflows (outflows) of cash		1.152.571	552.774
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-6.006.190	-8.320.792
Effect of exchange rate changes on cash and cash equivalents		7.067.880	4.930.867
Net increase (decrease) in cash and cash equivalents		1.061.690	-3.389.925
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**5.646.600**	**4.797.771**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.221.000	5.406.506
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**5.487.290**	**6.814.352**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period	Line item	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 Not Be Reclassified In Profit Or Loss / Exchange Differences on Translation	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		7.085.000	82.407.622	34.702.043	-253.503	17.642.906			-47.693.299	-52.212.674	41.678.095		41.678.095
	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									-52.212.674	52.212.674			
	Total Comprehensive Income (Loss)					-393.459	14.009.063				363.665	13.979.269		13.979.269
	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		7.085.000	82.407.622	34.702.043	-646.962	31.651.969			-99.905.973	363.665	55.657.364		55.657.364
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		7.085.000	82.407.622	34.702.043	-340.026	21.956.135			-99.905.973	5.016.188	50.920.989		50.920.989
	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									5.016.188	-5.016.188			
	Total Comprehensive Income (Loss)					-213.614	6.197.539				-12.453.096	-6.469.171		-6.469.171
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		21.255.000	348.747								21.603.747		21.603.747
	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 01.01.2024 - 30.06.2024														
	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		**28.340.000**	**82.756.369**	**34.702.043**	**-553.640**	**28.153.674**			**-94.889.785**	**-12.453.096**	**66.055.565**		**66.055.565**