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KAMUYU AYDINLATMA PLATFORMU

RODRİGO TEKSTİL SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	4.090.470	5.966.048
Financial Investments	5	1.682.236	791.149
Restricted Bank Balances	5	1.682.236	791.149
Trade Receivables	7	2.003.373	93.591
Trade Receivables Due From Unrelated Parties	7	2.003.373	93.591
Other Receivables	11	1.227.366	293.524
Other Receivables Due From Unrelated Parties	11	1.227.366	293.524
Inventories	9	68.810.642	58.744.726
Prepayments	10	866.985	3.072
Prepayments to Unrelated Parties	10	866.985	3.072
Other current assets	15	784.778	564.324
Other Current Assets Due From Unrelated Parties	15	784.778	564.324
SUB-TOTAL		**79.465.850**	**66.456.434**
Total current assets		**79.465.850**	**66.456.434**
NON-CURRENT ASSETS			
Investment property	14	14.644.687	14.822.336
Property, plant and equipment	12	10.092.218	20.705.897
Vehicles		248.777	379.499
Fixtures and fittings		2.702.404	3.039.830
Leasehold Improvements		7.141.037	17.286.568
Right of Use Assets	13	19.760.675	22.328.417
Total non-current assets		**44.497.580**	**57.856.650**
Total assets		**123.963.430**	**124.313.084**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	1.548.251	3.524.694
Current Borrowings From Unrelated Parties	6	1.548.251	3.524.694
Bank Loans	6	646.613	819.115
Lease Liabilities	6	901.638	2.080.223
Issued Debt Instruments	6		625.356
Trade Payables	7	33.491.972	25.149.921
Trade Payables to Unrelated Parties	7	33.491.972	25.149.921
Employee Benefit Obligations	8	500.231	390.504
Other Payables	11,25	14.717.672	20.878.618
Other Payables to Related Parties	25	14.717.672	20.878.618
Current provisions	18	75.837	32.337
Current provisions for employee benefits	18	75.837	32.337
Other Current Liabilities	15	429.146	53.028
Other Current Liabilities to Unrelated Parties	15	429.146	53.028
SUB-TOTAL		**50.763.109**	**50.029.102**
Total current liabilities		**50.763.109**	**50.029.102**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	7.160.013	22.091.261
Long Term Borrowings From Unrelated Parties	6	7.160.013	22.091.261
Bank Loans	6		417.689
Lease Liabilities	6	7.160.013	21.673.572
Non-current provisions	18	207.521	178.022
Non-current provisions for employee benefits	18	207.521	178.022
Deferred Tax Liabilities	17	9.729.869	5.840.371
Total non-current liabilities		**17.097.403**	**28.109.654**
Total liabilities		**67.860.512**	**78.138.756**
EQUITY			
Equity attributable to owners of parent		56.102.918	46.174.328
Issued capital	16	28.340.000	7.085.000
Inflation Adjustments on Capital	16	92.665.653	91.542.773
Share Premium (Discount)		37.797.306	37.797.306

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-304.989	-388.155
Gains (Losses) on Revaluation and Remeasurement		-304.989	-388.155
Gains (Losses) on Remeasurements of Defined Benefit Plans		-304.989	-388.155
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		22.698.963	21.956.135
Exchange Differences on Translation		22.698.963	21.956.135
Prior Years' Profits or Losses		-111.818.731	-112.512.390
Current Period Net Profit Or Loss		-13.275.284	693.659
Total equity		**56.102.918**	**46.174.328**
Total Liabilities and Equity		**123.963.430**	**124.313.084**

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	67.269.390	45.657.280	21.022.589	11.288.240
Cost of sales	20	-28.457.296	-12.900.778	-13.524.272	-2.375.988
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		38.812.094	32.756.502	7.498.317	8.912.252
GROSS PROFIT (LOSS)		38.812.094	32.756.502	7.498.317	8.912.252
General Administrative Expenses	21	-2.426.196	-2.523.564	-1.033.331	-537.714
Marketing Expenses	21	-39.903.012	-26.696.488	-13.004.702	-7.006.181
Other Income from Operating Activities	22	9.226.928	627.665	5.208.864	-572.900
Other Expenses from Operating Activities	22	-122.677	-230.223	388.831	-185.602
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.587.137	3.933.892	-942.021	609.855
Investment Activity Expenses	24	-177.649	-265.381	-109.574	-254.941
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.409.488	3.668.511	-1.051.595	354.914
Finance income	23	205.108	608.426	102.182	-34.907
Finance costs	23	-917.011	-3.145.587	-346.423	-2.417.141
Gains (losses) on net monetary position		-13.442.798	3.316.401	1.368.650	7.634.608
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-8.745.213	4.447.751	72.814	5.537.474
Tax (Expense) Income, Continuing Operations		-4.530.071	1.315.429	215.757	-170.396
Current Period Tax (Expense) Income	17		-32.092		-32.092
Deferred Tax (Expense) Income	17	-4.530.071	1.347.521	215.757	-138.304
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-13.275.284	5.763.180	288.571	5.367.078
PROFIT (LOSS)		-13.275.284	5.763.180	288.571	5.367.078
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-13.275.284	5.763.180	288.571	5.367.078
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		83.166	-250.704	315.834	177.850
Gains (Losses) on Remeasurements of Defined Benefit Plans		110.888	-325.590	401.723	197.246
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-27.722	74.886	-85.889	-19.396
Deferred Tax (Expense) Income		-27.722	74.886	-85.889	-19.396
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		742.828	13.647.646	-6.007.503	-1.610.961
Exchange Differences on Translation of Foreing Operations		742.828	13.647.646	-6.007.503	-1.610.961
Gains (losses) on exchange differences on translation of Foreign Operations		742.828	13.647.646	-6.007.503	-1.610.961
OTHER COMPREHENSIVE INCOME (LOSS)		**825.994**	**13.396.942**	**-5.691.669**	**-1.433.111**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.449.290**	**19.160.122**	**-5.403.098**	**3.933.967**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.449.290	19.160.122	-5.403.098	3.933.967

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-18.334.476**	**-7.519.096**
Profit (Loss)		-13.275.284	5.763.180
Profit (Loss) from Continuing Operations		-13.275.284	5.763.180
Adjustments to Reconcile Profit (Loss)		**-14.255.183**	**-25.719.312**
Adjustments for depreciation and amortisation expense	12,13,14	8.158.975	8.220.170
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-1.040.495
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9		-1.040.495
Adjustments for provisions		-634.101	-2.108.432
Adjustments for (Reversal of) Provisions Related with Employee Benefits		136.978	-24.858
Adjustments for (Reversal of) Other Provisions		-771.079	-2.083.574
Adjustments for Interest (Income) Expenses	23	-8.908.685	235.606
Adjustments for interest expense	23	-8.908.685	235.606
Adjustments for Tax (Income) Expenses	17	4.530.071	1.315.429
Adjustments Related to Gain and Losses on Net Monetary Position		-17.401.443	-32.341.590
Changes in Working Capital		**9.195.991**	**12.437.036**
Decrease (Increase) in Financial Investments		-1.099.911	-58.597
Adjustments for decrease (increase) in trade accounts receivable		-1.907.992	-1.203.531
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.907.992	-1.203.531
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.011.318	334.638
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.011.318	334.638
Adjustments for decrease (increase) in inventories		-10.065.917	11.622.571
Decrease (Increase) in Prepaid Expenses		-863.913	24.241
Adjustments for increase (decrease) in trade accounts payable		24.152.928	-4.846.625
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		24.152.928	-4.846.625
Increase (Decrease) in Employee Benefit Liabilities		212.801	202.002
Adjustments for increase (decrease) in other operating payables		-650.034	6.827.338
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-650.034	6.827.338
Increase (Decrease) in Government Grants and Assistance		27.722	-219.445
Other Adjustments for Other Increase (Decrease) in Working Capital		401.625	-245.556
Increase (Decrease) in Other Payables Related with Operations		401.625	-245.556
Cash Flows from (used in) Operations		**-18.334.476**	**-7.519.096**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-117.817**	**-3.188.145**
Purchase of Property, Plant, Equipment and Intangible Assets		-117.817	-3.188.145
Purchase of property, plant and equipment	12,13,14	-117.817	-3.188.145
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**12.090.714**	**7.597.555**
Proceeds from Capital Advances		21.255.000	
Repayments of borrowings		-8.249.522	10.182.185
Cash Outflows from Other Financial Liabilities		-8.249.522	10.182.185
Interest paid	23	-914.764	-2.584.630
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-6.361.579	-3.109.686
Effect of exchange rate changes on cash and cash equivalents		6.060.740	3.553.936
Net increase (decrease) in cash and cash equivalents		-300.839	444.250
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**5.966.048**	**5.132.576**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.574.739	748.683
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**4.090.470**	**6.325.509**

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]	
						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			Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]								
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains (Losses) on Remeasurements of Defined Benefit Plans	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			
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**7.085.000**	**91.542.753**	**37.797.306**	**-312.512**	**17.642.906**			**-51.801.486**	**-67.046.092**	**34.907.875**		**34.907.875**
	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									-67.046.092	67.046.092			
	Total Comprehensive Income (Loss)					-250.704	13.647.646				5.763.180	19.160.122		19.160.122
	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**	**91.542.753**	**37.797.306**	**-563.216**	**31.290.552**			**-118.847.578**	**5.763.180**	**54.067.997**		**54.067.997**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**7.085.000**	**91.542.273**	**37.797.306**	**-388.155**	**21.956.135**			**-112.512.390**	**693.659**	**46.174.328**		**46.174.328**
	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									693.659	-693.659			
	Total Comprehensive Income (Loss)					83.166	742.828				-13.275.284	-12.449.290		-12.449.290
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity		21.255.000	1.122.880								22.377.880		22.377.880
	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 - 30.09.2024														
	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**	**92.665.653**	**37.797.306**	**-304.989**	**22.698.963**			**-111.818.731**	**-13.275.284**	**56.102.918**		**56.102.918**