

KAMUYU AYDINLATMA PLATFORMU

RE-PIE PORTFÖY YÖNETİMİ 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
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	34.710.447	16.419.0
Financial Investments	6	147.980.108	101.624.4
Trade Receivables	7	243.271.621	178.209.7
Trade Receivables Due From Related Parties	3	241.853.109	176.354.0
Trade Receivables Due From Unrelated Parties	7	1.418.512	1.855.
Other Receivables	8	82.118.461	72.975.
Other Receivables Due From Related Parties	3	80.700.812	71.961.
Other Receivables Due From Unrelated Parties	8	1.417.649	1.013.
Inventories		3.042.575	520.
Prepayments	10	3.785.681	53.
Current Tax Assets		233.316	44.
Other current assets		106.456	81.
SUB-TOTAL		515.248.665	369.929
Total current assets		515.248.665	369.929
NON-CURRENT ASSETS			
Trade Receivables	7	3.657.933.525	3.886.020
Trade Receivables Due From Related Parties	3	3.657.933.525	3.886.020
Investments accounted for using equity method	4	24.170.838	31.571
Property, plant and equipment	12	40.666.085	23.851
Right of Use Assets	11	22.286.430	21.523
Intangible assets and goodwill	13	7.263.592	7.864
Prepayments	10	5.498.219	6.021
Total non-current assets		3.757.818.689	3.976.852
Total assets		4.273.067.354	4.346.781
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.395.359	3.729.
Current Borrowings From Unrelated Parties		3.395.359	3.729
Lease Liabilities	11	3.395.359	3.729
Trade Payables	7	12.142.374	5.320
Trade Payables to Unrelated Parties		12.142.374	5.320
Employee Benefit Obligations	9	354.068	56
Other Payables	8	82.841.671	14.011
Other Payables to Related Parties	3	48.158.402	
Other Payables to Unrelated Parties	8	34.683.269	14.011
Current tax liabilities, current	20	44.562.993	19.927
Current provisions	14	1.974.033	642
Current provisions for employee benefits		1.974.033	642
SUB-TOTAL		145.270.498	43.687
Total current liabilities		145.270.498	43.687
NON-CURRENT LIABILITIES			
Long Term Borrowings		11.576.822	13.309
Long Term Borrowings From Unrelated Parties		11.576.822	13.309
Lease Liabilities	11	11.576.822	13.309
Non-current provisions		32.271.539	34.486
Non-current provisions for employee benefits	14	2.316.887	1.287
Other non-current provisions	14	29.954.652	33.198
Deferred Tax Liabilities	20	1.119.062.224	1.176.788
Total non-current liabilities		1.162.910.585	1.224.583
Total liabilities		1.308.181.083	1.268.271
EQUITY			
Equity attributable to owners of parent		2.962.563.067	3.077.080
Issued capital	15	2.962.563.067 88.000.000	3.077.080 88.000
Inflation Adjustments on Capital	15	96.647.009	96.647
initation Aujustinents on Capital	13	96.647.009	96.647
Other Accumulated Comprehensive Income (Local)			
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-83.104	-83.

Restricted Reserves Appropriated From Profits	15	25.546.339	13.039.037
Prior Years' Profits or Losses		2.792.392.163	1.514.607.432
Current Period Net Profit Or Loss		-39.939.340	1.364.869.898
Non-controlling interests		2.323.204	1.430.038
Total equity		2.964.886.271	3.078.510.310
Total Liabilities and Equity		4.273.067.354	4.346.781.975



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	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	16	1.264.815.223	1.606.172.795	113.260.048	1.154.915.580
Cost of sales		-36.269.870	0	-21.903.675	C
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.228.545.353	1.606.172.795	91.356.373	1.154.915.580
GROSS PROFIT (LOSS)		1.228.545.353	1.606.172.795	91.356.373	1.154.915.580
General Administrative Expenses	17, 18	-223.267.199	-149.919.792	-73.620.756	-63.655.936
Marketing Expenses	17, 19	-39.190.242	-45.874.160	-19.817.580	-14.336.966
Other Income from Operating Activities		177.159.869	98.820.992	21.095.230	79.633.610
Other Expenses from Operating Activities		-1.082.052	-3.360.971	-183.070	-2.261.679
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.142.165.729	1.505.838.864	18.830.197	1.154.294.61
Other income (expense) from subsidiaries, jointly controlled entities and associates	4	-7.400.672	0	-6.008.315	(
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.134.765.057	1.505.838.864	12.821.882	1.154.294.61
Finance income		14.753.149	1.484.675	5.687.472	115.57
Finance costs		-3.642.257	-1.322.670	-1.179.538	-542.32
Gains (losses) on net monetary position		-1.172.714.396	-1.026.668.754	-278.909.571	-632.641.44
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-26.838.447	479.332.115	-261.579.755	521.226.42
Tax (Expense) Income, Continuing Operations		-12.844.355	-265.547.441	70.764.757	-269.889.02
Current Period Tax (Expense) Income	20	-70.570.414	-79.104.956	-17.798.483	-47.140.27
Deferred Tax (Expense) Income	20	57.726.059	-186.442.485	88.563.240	-222.748.74
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-39.682.802	213.784.674	-190.814.998	251.337.40
PROFIT (LOSS)		-39.682.802	213.784.674	-190.814.998	251.337.40
Profit (loss), attributable to [abstract]					
Non-controlling Interests		256.538	0	176.774	
Owners of Parent		-39.939.340	213.784.674	-190.991.772	251.337.40
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		0	0	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	
TOTAL COMPREHENSIVE INCOME (LOSS)		-39.682.802	213.784.674	-190.814.998	251.337.40
Total Comprehensive Income Attributable to					
Non-controlling Interests		256.538	0	176.774	(
Owners of Parent		-39.939.340	213.784.674	-190.991.772	251.337.400



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		54.425.547	32.546.97
Profit (Loss)		-39.682.802	213.784.67
Profit (Loss) from Continuing Operations		-39.682.802	213.784.67
Adjustments to Reconcile Profit (Loss)		336.881.287	127.007.34
Adjustments for depreciation and amortisation expense	11, 12, 13	13.393.852	8.200.76
Adjustments for provisions		308.784	28.628.39
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	3.552.630	447.61
Adjustments for (Reversal of) Other Provisions	14	-3.243.846	28.180.78
Adjustments for Interest (Income) Expenses		-14.753.149	-1.245.66
Adjustments for Interest Income		-14.753.149	-1.245.66
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	4	7.400.672	
Adjustments for undistributed profits of associates		7.400.672	
Adjustments for Tax (Income) Expenses		12.844.355	265.547.44
Adjustments Related to Gain and Losses on Net Monetary Position		1.172.714.396	1.026.668.75
Other adjustments to reconcile profit (loss)		-855.027.623	-1.200.792.35
Changes in Working Capital		-210.896.936	-275.941.47
Decrease (Increase) in Financial Investments		-73.179.469	-29.952.20
Adjustments for decrease (increase) in trade accounts receivable		-184.623.845	-251.459.18
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-184.571.236	-198.883.11
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-52.609	-52.576.06
Adjustments for decrease (increase) in inventories		-2.522.086	
Adjustments for increase (decrease) in trade accounts payable		8.225.995	4.971.95
Other Adjustments for Other Increase (Decrease) in Working Capital		41.202.469	497.95
Cash Flows from (used in) Operations		86.301.549	64.850.54
Interest received		14.753.149	1.245.66
Payments Related with Provisions for Employee Benefits		-694.003	-186.51
Income taxes refund (paid)		-45.935.148	-33.362.71
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-23.716.339	-10.866.30
Proceeds from sales of property, plant, equipment and intangible assets	12	0	3.745.40
Purchase of Property, Plant, Equipment and Intangible Assets	12, 13	-23.716.339	-14.611.70
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-8.083.982	-5.546.88
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		636.627	
Payments of Lease Liabilities		-8.720.609	-5.546.88
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		22.625.226	16.133.78
Net increase (decrease) in cash and cash equivalents		22.625.226	16.133.78
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	16.419.021	21.166.29
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.333.800	-7.041.789
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	34.710.447	30.258.29



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Consolidated

						Equity attributable to owners of	parent [member]					
		Footnote Reference			Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Or Loss Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss			Retained Earnings			
			Issued Capital	Inflation Adjustments on Capital	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [member]	1
					Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
State	ment of changes in equity [abstract]					"						
	Statement of changes in equity [line items]											
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		7.500.000	39.729.531	-83.10	4		13.039.037	1.478.541.173	244.877.831	1.783.604.468	1.783.604.
	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 Total Comprehensive Income (Loss)		80.500.000	56.917.478					107.460.353		213.784.674	213.784
	Profit (loss)										213.784.674	213.784
	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											
23	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											
г	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											
Г	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								-71.394.094		-71.304.094	-71.304
	Equity at end of period		88.000.000	96.647.009	-83.10	4		13.039.037	1.514.607.432	213.784.674	1.925.995.048	1.925.995
State	ment of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		88.000.000	96.647.009	-83.10	4		13.039.037	1.514.607.432	1.364.869.898	3.077.080.272 1.430.03	38 3.078.510.
	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 Total Comprehensive Income (Loss)								1.364.869.898	-1.364.869.898	-39.939.340 256.53	38 -39.682
	Profit (loss)											38 -39.682 38 -39.682
	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											

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