



KAMUYU AYDINLATMA PLATFORMU

RUBENİS TEKSTİL SANAYİ TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Company	FINANSAL EKSEN BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Rubenis Tekstil Sanayi Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

Rubenis Tekstil Sanayi Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara 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 finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Exclusive Member of GGI Global Alliance AG

Ufuk Doğruer

Sorumlu Denetçi

İstanbul, 11 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	2.548.556	1.115.543
Trade Receivables		437.516.395	553.417.307
Trade Receivables Due From Related Parties	4	227.020.861	425.120.569
Trade Receivables Due From Unrelated Parties	6	210.495.534	128.296.738
Other Receivables		3.708.580	2.033.450
Other Receivables Due From Related Parties	4	843.519	857.983
Other Receivables Due From Unrelated Parties	7	2.865.061	1.175.467
Inventories	8	632.734.952	617.329.283
Prepayments	9	478.998.026	370.392.341
Prepayments to Unrelated Parties		478.998.026	370.392.341
Other current assets	10	6.763.354	18.475.872
SUB-TOTAL		1.562.269.863	1.562.763.796
Total current assets		1.562.269.863	1.562.763.796
NON-CURRENT ASSETS			
Investment property	11	144.321.682	145.785.112
Property, plant and equipment	12	2.805.869.633	2.855.071.316
Total non-current assets		2.950.191.315	3.000.856.428
Total assets		4.512.461.178	4.563.620.224
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		245.923.399	142.561.363
Current Borrowings From Related Parties		245.923.399	142.561.363
Bank Loans	13	245.923.399	133.668.735
Lease Liabilities	13	0	8.892.628
Current Portion of Non-current Borrowings	13	73.433.009	181.681.729
Trade Payables		222.934.574	216.046.006
Trade Payables to Unrelated Parties	6	222.934.574	216.046.006
Employee Benefit Obligations	15	17.253.518	17.023.134
Deferred Income Other Than Contract Liabilities		12.202.876	12.731.638
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	12.202.876	12.731.638
Current provisions		3.626.824	3.730.135
Current provisions for employee benefits	17	1.872.139	1.739.986
Other current provisions	17	1.754.685	1.990.149
Other Current Liabilities		6.436.037	39.167.415
Other Current Liabilities to Unrelated Parties	18	6.436.037	39.167.415
SUB-TOTAL		581.810.237	612.941.420
Total current liabilities		581.810.237	612.941.420
NON-CURRENT LIABILITIES			
Long Term Borrowings		48.609.179	22.757.834
Long Term Borrowings From Related Parties		48.609.179	22.757.834
Bank Loans	13	48.609.179	22.757.834
Non-current provisions		16.525.899	12.015.402
Non-current provisions for employee benefits	14	16.525.899	12.015.402
Deferred Tax Liabilities	16	307.800.683	266.023.456
Total non-current liabilities		372.935.761	300.796.692
Total liabilities		954.745.998	913.738.112
EQUITY			
Equity attributable to owners of parent		3.557.715.180	3.649.882.112
Issued capital	19	81.950.000	74.500.000
Inflation Adjustments on Capital	19	571.682.574	571.580.267
Capital Advance	19	0	363.022.293
Share Premium (Discount)	19	1.212.301.975	856.831.989
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	88.444.587	87.074.759
Gains (Losses) on Revaluation and Remeasurement		88.444.587	87.074.759
Increases (Decreases) on Revaluation of Property, Plant and Equipment		89.716.725	89.716.725

Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.272.138	-2.641.966
Restricted Reserves Appropriated From Profits	19	49.139.009	49.139.009
Legal Reserves		49.139.009	49.139.009
Prior Years' Profits or Losses	19	1.648.206.299	1.616.687.218
Current Period Net Profit Or Loss	19	-94.009.264	31.046.577
Total equity		3.557.715.180	3.649.882.112
Total Liabilities and Equity		4.512.461.178	4.563.620.224

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	624.704.264	905.663.026	346.376.477	520.530.214
Cost of sales	21	-495.825.979	-662.392.901	-285.459.277	-407.622.432
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		128.878.285	243.270.125	60.917.200	112.907.782
GROSS PROFIT (LOSS)		128.878.285	243.270.125	60.917.200	112.907.782
General Administrative Expenses	22	-15.560.424	-9.432.148	-10.443.821	-4.875.230
Marketing Expenses	22	-2.926.184	-2.985.534	-1.076.568	-1.085.877
Other Income from Operating Activities	24	70.331.865	73.795.615	17.741.071	31.401.376
Other Expenses from Operating Activities	24	-40.746.526	-50.022.222	-10.378.847	-20.547.411
PROFIT (LOSS) FROM OPERATING ACTIVITIES		139.977.016	254.625.836	56.759.035	117.800.640
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		139.977.016	254.625.836	56.759.035	117.800.640
Finance income	25	194.742	136.735	97.702	18.510
Finance costs	25	-89.648.039	-91.330.586	-35.045.147	-66.668.551
Gains (losses) on net monetary position	26	-81.639.558	-56.257.545	-42.270.488	12.077.469
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-31.115.839	107.174.440	-20.458.898	63.228.068
Tax (Expense) Income, Continuing Operations		-62.893.425	-17.987.765	-36.498.921	-52.836.485
Current Period Tax (Expense) Income	16	-768.478	-3.898.040	-286.306	-1.857.675
Deferred Tax (Expense) Income	16	-62.124.947	-14.089.725	-36.212.615	-50.978.810
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-94.009.264	89.186.675	-56.957.819	10.391.583
PROFIT (LOSS)		-94.009.264	89.186.675	-56.957.819	10.391.583
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent	19	-94.009.264	89.186.675	-56.957.819	10.391.583
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		1.369.828	-412.256	207.050	-1.008.606
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	1.826.437	-549.675	276.067	-1.344.809
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-456.609	137.419	-69.017	336.203
Taxes Relating to Remeasurements of Defined Benefit Plans		-456.609	137.419	-69.017	336.203
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		1.369.828	-412.256	207.050	-1.008.606
TOTAL COMPREHENSIVE INCOME (LOSS)		-92.639.436	88.774.419	-56.750.769	9.382.977
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-92.639.436	88.774.419	-56.750.769	9.382.977

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		30.002.582	-285.778.490
Profit (Loss)		-94.009.264	89.186.676
Profit (Loss) from Continuing Operations	19	-94.009.264	89.186.676
Adjustments to Reconcile Profit (Loss)		149.939.010	-31.263.921
Adjustments for depreciation and amortisation expense	11,12	56.640.193	64.982.654
Adjustments for provisions		5.739.434	4.542.995
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	5.739.434	4.542.995
Adjustments for Interest (Income) Expenses		97.185.368	-45.584.495
Adjustments for interest expense	13,25	97.185.368	-45.584.495
Adjustments for unrealised foreign exchange losses (gains)		-14.378	1.903.451
Adjustments for Tax (Income) Expenses	16	41.320.618	17.987.765
Adjustments Related to Gain and Losses on Net Monetary Position	26	-50.932.225	-75.096.291
Changes in Working Capital		-24.666.691	-340.249.268
Adjustments for decrease (increase) in trade accounts receivable	6	115.900.912	-210.163.077
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		10.037.388	42.416.297
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	10.037.388	42.416.297
Adjustments for decrease (increase) in inventories	8	-15.405.669	261.398.535
Decrease (Increase) in Prepaid Expenses	9	-108.605.685	-281.491.319
Adjustments for increase (decrease) in trade accounts payable	6	6.888.568	-137.473.552
Increase (Decrease) in Employee Benefit Liabilities	14	230.384	3.426.005
Adjustments for increase (decrease) in other operating payables		-33.183.827	-17.077.381
Increase (Decrease) in Other Operating Payables to Unrelated Parties	18	-33.183.827	-17.077.381
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-528.762	-1.284.776
Cash Flows from (used in) Operations		31.263.055	-282.326.513
Payments Related with Provisions for Employee Benefits	14	-1.260.473	-3.451.977
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-5.975.080	-156.573.503
Proceeds from sales of property, plant, equipment and intangible assets		0	-9.017.722
Proceeds from sales of property, plant and equipment	12	0	-9.017.722
Purchase of Property, Plant, Equipment and Intangible Assets		-5.975.080	0
Purchase of property, plant and equipment	12	-5.975.080	0
Cash Outflows from Acquisition of Investment Property		0	-147.555.781
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-22.594.489	441.373.918
Proceeds from borrowings		464.809.545	583.196.251
Proceeds from Loans	13	464.809.545	583.196.251
Repayments of borrowings		-403.594.473	-141.822.333
Loan Repayments	13	-403.594.473	-141.822.333
Interest paid	25	-83.919.690	0
Interest Received		110.129	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.433.013	-978.075
Net increase (decrease) in cash and cash equivalents		1.433.013	-978.075
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	1.115.543	3.201.050
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	2.548.556	2.222.975

Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		74.500.000	571.580.267	862.516.797	89.716.725	-1.764.670				45.197.093		1.531.744.033	88.885.100	3.262.375.345	0	3.262.375.345	
	Adjustments Related to Accounting Policy Changes																0	
	Adjustments Related to Required Changes in Accounting Policies																0	
	Adjustments Related to Voluntary Changes in Accounting Policies																0	
	Adjustments Related to Errors																0	
	Other Restatements																0	
	Restated Balances																0	
	Transfers												87.050.933	-88.885.100			0	
	Total Comprehensive Income (Loss)						-412.256							89.186.675	88.774.419		88.774.419	
	Profit (loss)													89.186.675	89.186.675		89.186.675	
	Other Comprehensive Income (Loss)						-412.256								-412.256		-412.256	
	Issue of equity																0	
	Capital Decrease																0	
	Capital Advance																0	
	Effect of Merger or Liquidation or Division																0	
	Effects of Business Combinations Under Common Control																0	
	Advance Dividend Payments																0	
	Dividends Paid																0	
	Decrease through Other Distributions to Owners																0	
	Increase (Decrease) through Treasury Share Transactions																0	
	Increase (Decrease) through Share-Based Payment Transactions																0	
	Acquisition or Disposal of a Subsidiary																0	
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0	
	Transactions with noncontrolling shareholders																0	
	Increase through Other Contributions by Owners																0	
	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																0	
	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																0	
	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																0	
	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																0	
	Increase (decrease) through other changes, equity																0	
	Equity at end of period		74.500.000	571.580.267	862.516.797	89.716.725	-2.176.926				47.031.260		1.618.794.966	89.186.675	2.796.147.633	0	2.796.147.633	
	Current Period 01.07.2024 - 30.06.2025	Statement of changes in equity (abstract)																
		Statement of changes in equity (line items)																
		Equity at beginning of period	19	74.500.000	571.580.267	586.831.989	89.716.725	-2.641.966				49.139.009	363.022.293	1.616.687.218	31.046.577	2.796.147.633	0	2.796.147.633
		Adjustments Related to Accounting Policy Changes																0
Adjustments Related to Required Changes in Accounting Policies																	0	
Adjustments Related to Voluntary Changes in Accounting Policies																	0	
Adjustments Related to Errors																	0	
Other Restatements																	0	
Restated Balances																	0	
Transfers													31.046.577	-31.046.577			0	
Total Comprehensive Income (Loss)							1.369.828							-94.009.264	-92.639.436		-92.639.436	
Profit (loss)														-94.009.264	-94.009.264		-94.009.264	
Other Comprehensive Income (Loss)							1.369.828								1.369.828		1.369.828	
Issue of equity																	0	
Capital Decrease																	0	
Capital Advance			7.450.000	102.307	355.469.986								-363.022.293				0	
Effect of Merger or Liquidation or Division																	0	
Effects of Business Combinations Under Common Control																	0	
Advance Dividend Payments																	0	
Dividends Paid																	0	

Current Period 01.01.2025 - 30.06.2025																	0
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions											472.504					472.504
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
	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																0
	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																0
	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																0
	Increase (decrease) through other changes, equity																0
	Equity at end of period	19	81.950.000	571.682.574	1.212.301.975	89.716.725	-1.272.138			49.139.009	0	1.648.206.299	-94.009.264	3.557.715.180			0 3.557.715.180