



## KAMUYU AYDINLATMA PLATFORMU

# RODRİGO TEKSTİL SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 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	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 2025 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 Yeminli Mali Müşavirlik ve Bağımsız Denetim A.Ş.

**İrfan VURAL, YMM**

**Sorumlu Denetçi**

**Ankara, 12 Ağustos 2025**



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash Accounts Regarding Real Estate Projects	4	4.489.626	3.452.217
Financial Investments	5	101.294	1.715.467
Restricted Bank Balances	5	101.294	1.715.467
Trade Receivables	7	1.142.199	1.673.342
Trade Receivables Due From Unrelated Parties	7	1.142.199	1.673.342
Other Receivables	11	110.000	1.035.231
Other Receivables Due From Unrelated Parties	11	110.000	1.035.231
Inventories	9	65.781.599	84.628.314
Prepayments	10	310.285	501.202
Prepayments to Unrelated Parties	10	310.285	501.202
Current Tax Assets	17	43.193	
Other current assets	15	66.547	19.951
SUB-TOTAL		72.044.743	93.025.724
Total current assets		72.044.743	93.025.724
NON-CURRENT ASSETS			
Investment property	14	17.937.990	18.084.700
Property, plant and equipment	12	9.357.427	16.292.873
Vehicles	12		191.656
Fixtures and fittings	12	520.377	1.727.028
Leasehold Improvements	12	8.837.050	14.374.189
Right of Use Assets	13	19.065.828	20.486.397
Total non-current assets		46.361.245	54.863.970
Total assets		118.405.988	147.889.694
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		5.488.983	1.810.800
Current Borrowings From Unrelated Parties	6	5.488.983	1.810.800
Bank Loans	6	5.488.983	1.810.800
Trade Payables	7	25.223.597	38.098.705
Trade Payables to Unrelated Parties	7	25.223.597	38.098.705
Employee Benefit Obligations	8	516.694	581.336
Other Payables	11,25	17.579.589	17.718.376
Other Payables to Related Parties	25	17.579.589	17.718.376
Current provisions	18	102.521	61.382
Current provisions for employee benefits	18	102.521	61.382
Other Current Liabilities	15	52.795	94.744
SUB-TOTAL		48.964.179	58.365.343
Total current liabilities		48.964.179	58.365.343
NON-CURRENT LIABILITIES			
Long Term Borrowings		6.514.613	8.113.055
Long Term Borrowings From Unrelated Parties	6	6.514.613	8.113.055
Bank Loans	6	6.514.613	8.113.055
Non-current provisions	18	92.154	60.054
Non-current provisions for employee benefits	18	92.154	60.054
Deferred Tax Liabilities	17	7.956.538	12.405.678
Total non-current liabilities		14.563.305	20.578.787
Total liabilities		63.527.484	78.944.130
EQUITY			
Equity attributable to owners of parent		54.878.504	68.945.564
Issued capital	16	28.340.000	28.340.000
Inflation Adjustments on Capital	16	121.694.154	121.694.154
Share Premium (Discount)		46.864.644	46.864.644
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-658.408	-636.342
Gains (Losses) on Revaluation and Remeasurement		-658.408	-636.342
Gains (Losses) on Remeasurements of Defined Benefit Plans		-658.408	-636.342

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		14.908.170	15.141.264
Exchange Differences on Translation		14.908.170	15.141.264
Prior Years' Profits or Losses		-142.458.156	-135.192.982
Current Period Net Profit Or Loss		-13.811.900	-7.265.174
Non-controlling interests		0	0
Total equity		54.878.504	68.945.564
Total Liabilities and Equity		118.405.988	147.889.694



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	39.555.953	53.332.230	17.793.681	31.376.404
Cost of sales	20	-15.415.184	-22.261.156	-7.184.442	-8.182.096
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		24.140.769	31.071.074	10.609.239	23.194.308
GROSS PROFIT (LOSS)		24.140.769	31.071.074	10.609.239	23.194.308
General Administrative Expenses	21	-2.468.853	-1.727.005	-1.046.610	-807.142
Marketing Expenses	21	-21.720.719	-26.418.253	-10.414.409	-16.323.712
Other Income from Operating Activities	22	526.333	4.981.971	-1.362.082	-51.316
Other Expenses from Operating Activities	22	-2.654.008	-634.216	-2.409.406	-634.184
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.176.478	7.273.571	-4.623.268	5.377.954
Investment Activity Income	24				6.698
Investment Activity Expenses	24	-146.710	-62.500	-75.865	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.323.188	7.211.071	-4.699.133	5.384.652
Finance income	23	154.423	127.617	54.477	99.703
Finance costs	23	-321.475	-707.469	-187.271	-116.379
Gains (losses) on net monetary position	27	-13.960.285	-8.971.440	-245.234	-24.380.038
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-16.450.525	-2.340.221	-5.077.161	-19.012.062
Tax (Expense) Income, Continuing Operations	17	2.638.625	-5.884.323	430.456	-1.248.826
Deferred Tax (Expense) Income	17	2.638.625	-5.884.323	430.456	-1.248.826
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-13.811.900	-8.224.544	-4.646.705	-20.260.888
PROFIT (LOSS)		-13.811.900	-8.224.544	-4.646.705	-20.260.888
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-13.811.900	-8.224.544	-4.646.705	-20.260.888
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		-22.066	17.640	-63.262	54.181
Gains (Losses) on Remeasurements of Defined Benefit Plans		-29.421	22.909	-84.349	71.631
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.355	-5.269	21.087	-17.450
Deferred Tax (Expense) Income		7.355	-5.269	21.087	-17.450
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-953.514	7.219.202	-3.340.917	1.214.946
Exchange Differences on Translation of Foreing Operations		-953.514	7.219.202	-3.340.917	1.214.946
Gains (losses) on exchange differences on translation of Foreign Operations		-953.514	7.219.202	-3.340.917	1.214.946
OTHER COMPREHENSIVE INCOME (LOSS)		-975.580	7.236.842	-3.404.179	1.269.127
TOTAL COMPREHENSIVE INCOME (LOSS)		-14.787.480	-987.702	-8.050.884	-18.991.761
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-14.787.480	-987.702	-8.050.884	-18.991.761

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-512.548</b>	<b>-35.843.786</b>
Profit (Loss)		-13.811.900	-8.224.544
Profit (Loss) from Continuing Operations		-13.811.900	-8.224.544
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-948.553</b>	<b>-29.853.040</b>
Adjustments for depreciation and amortisation expense	12,13,14	9.714.694	6.944.283
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-719.626
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables			-719.626
Adjustments for provisions		52.590	241.585
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	52.590	241.585
Adjustments for Interest (Income) Expenses	23	3.229.806	-4.159.165
Adjustments for Interest Income		3.229.806	-4.159.165
Adjustments for Tax (Income) Expenses	17	-2.638.625	5.884.323
Adjustments Related to Gain and Losses on Net Monetary Position		-11.307.018	-38.044.440
<b>Changes in Working Capital</b>		<b>14.247.905</b>	<b>2.233.798</b>
Decrease (Increase) in Financial Investments		1.369.015	379.325
Adjustments for decrease (increase) in trade accounts receivable		362.131	-2.108.366
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		362.131	-2.108.366
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		777.286	-1.425.741
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		777.286	-1.425.741
Decrease (Increase) in Derivative Financial Assets		21.038	494.714
Adjustments for decrease (increase) in inventories		18.846.715	-18.874.654
Decrease (Increase) in Prepaid Expenses		190.917	-521.451
Adjustments for increase (decrease) in trade accounts payable		-9.687.796	26.343.137
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-9.687.796	26.343.137
Increase (Decrease) in Employee Benefit Liabilities		18.437	-59.440
Adjustments for increase (decrease) in other operating payables		2.393.355	-1.724.592
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.393.355	-1.724.592
Increase (Decrease) in Government Grants and Assistance		-43.193	-269.134
<b>Cash Flows from (used in) Operations</b>		<b>-512.548</b>	<b>-35.843.786</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-87.941</b>	<b>-146.082</b>
Purchase of Property, Plant, Equipment and Intangible Assets	12,13,14	-87.941	-146.082
Purchase of property, plant and equipment		-87.941	-146.082
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>3.950.827</b>	<b>27.121.114</b>
Proceeds from Capital Advances			28.704.592
Proceeds from borrowings		5.478.870	1.556.532
Proceeds from Loans		5.478.870	1.556.532
Repayments of borrowings		-1.233.383	-2.435.576
Loan Repayments		-1.233.383	-2.435.576
Interest paid	23	-294.660	-704.434
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>		<b>3.350.338</b>	<b>-8.868.754</b>
Effect of exchange rate changes on cash and cash equivalents		-1.819.571	9.545.077
Net increase (decrease) in cash and cash equivalents		1.530.767	676.323
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>3.452.217</b>	<b>7.625.657</b>
<b>INFLATION EFFECT ON CASH AND CASH EQUIVALENTS</b>		<b>-493.358</b>	<b>-1.648.944</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>4.489.626</b>	<b>6.653.036</b>

[illegible]



Current Period 01.01.2025 - 30.06.2025														
	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	121.694.154	46.864.644		-658.408	14.908.170			-142.458.156	-13.811.900	54.878.504	54.878.504