

KAMUYU AYDINLATMA PLATFORMU

RE-PIE PORTFÖY YÖNETİMİ A.Ş. Financial Report Consolidated 2025 - 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 30.09.2025	Previous Period 31.12.2024
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	58.417.336	35.484.0
Financial Investments	6	146.403.310	155.056.9
Trade Receivables	7	385.176.723	297.565.4
Trade Receivables Due From Related Parties	3	379.050.793	295.069.6
Trade Receivables Due From Unrelated Parties	7	6.125.930	2.495.8
Other Receivables		81.153.488	141.058.6
Other Receivables Due From Related Parties	3	79.787.668	139.345.4
Other Receivables Due From Unrelated Parties	8	1.365.820	1.713.3
Inventories		15.349.252	4.582.0
Prepayments	10	18.032.212	16.569.0
Current Tax Assets		0	68.3
Other current assets SUB-TOTAL		454.826 704.987.147	205.: 650.590. :
Total current assets		704.987.147	650.590
NON-CURRENT ASSETS		104.561.141	030.330
	7	4 750 702 400	F 070 176
Trade Receivables	7	4.759.783.408	5.970.176.
Trade Receivables Due From Related Parties Investments accounted for using equity method	3 4	4.759.783.408 0	5.970.176. 34.329.
Property, plant and equipment	12	58.557.639	50.242.
Right of Use Assets	11	27.265.893	29.337.
Intangible assets and goodwill	13	8.722.203	9.521.
Prepayments	10	2.610.025	3.289.
Total non-current assets		4.856.939.168	6.096.897.
Total assets		5.561.926.315	6.747.487.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
		C 0C2 F2F	C 275 1
Current Borrowings Current Borrowings From Unrelated Parties		6.063.525 6.063.525	6.275.3 6.275.3
Lease Liabilities	11	6.063.525	6.275.3
Trade Payables	7	37.422.843	15.009.
Trade Payables to Unrelated Parties		37.422.843	15.009.
Employee Benefit Obligations	9	357.776	6.441.
Other Payables	8	68.024.213	111.093.
Other Payables to Related Parties	3	19.013.961	78.756.
Other Payables to Unrelated Parties	8	49.010.252	32.336.
Deferred Income Other Than Contract Liabilities	10	1.721.700	
Current tax liabilities, current	20	10.225.449	15.805.8
Current provisions	14	2.066.883	2.670.
Current provisions for employee benefits		2.066.883	2.670.
SUB-TOTAL SUB-TOTAL		125.882.389	157.296.0
Total current liabilities		125.882.389	157.296.0
NON-CURRENT LIABILITIES			
Long Term Borrowings		12.616.610	14.078.6
Long Term Borrowings From Unrelated Parties		12.616.610	14.078.0
Lease Liabilities	11	12.616.610	14.078.0
Deferred Income Other Than Contract Liabilities	10	1.859.988	
Non-current provisions		76.078.892	37.393.
Non-current provisions for employee benefits	14	4.289.855	3.352.0
Other non-current provisions	14	71.789.037	34.040.
Deferred Tax Liabilities	20	1.471.244.011	1.801.696.
Total non-current liabilities		1.561.799.501	1.853.168.
Total liabilities		1.687.681.890	2.010.465.
EQUITY			
		3.870.830.408	4.733.882.7
EQUITY	15 15	3.870.830.408 88.000.000 158.123.403	4.733.882.7 88.000.0 158.123.4

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-110.772	-110.772
Restricted Reserves Appropriated From Profits	15	56.880.222	34.051.740
Prior Years' Profits or Losses	15	4.293.859.717	3.722.091.529
Current Period Net Profit Or Loss		-725.922.162	731.726.878
Non-controlling interests		3.414.017	3.139.625
Total equity		3.874.244.425	4.737.022.403
Total Liabilities and Equity		5.561.926.315	6.747.487.989



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	845.529.146	1.685.922.948	267.707.320	150.968.86
Cost of sales		-182.143.020	-48.345.565	-100.442.787	-29.196.28
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		663.386.126	1.637.577.383	167.264.533	121.772.57
GROSS PROFIT (LOSS)		663.386.126	1.637.577.383	167.264.533	121.772.57
General Administrative Expenses	17, 18	-305.814.089	-297.601.806	-95.927.668	-98.132.06
Marketing Expenses	17, 19	-101.632.315	-52.238.245	-19.358.026	-26.415.64
Other Income from Operating Activities		83.936.735	236.143.495	14.831.034	28.118.67
Other Expenses from Operating Activities		-42.843.133	-1.442.310	-14.408.106	-244.02
PROFIT (LOSS) FROM OPERATING ACTIVITIES		297.033.324	1.522.438.517	52.401.767	25.099.52
Investment Activity Income		13.640.602	0	-6.903.306	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	-3.767.262	-9.864.653	0	-8.008.72
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		306.906.664	1.512.573.864	45.498.461	17.090.80
Finance income		21.190.304	19.665.064	4.097.992	7.581.0
Finance costs		-5.516.456	-4.854.910	-1.931.330	-1.572.2
Gains (losses) on net monetary position	23	-1.324.003.187	-1.563.158.063	-388.016.219	-371.769.7
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.001.422.675	-35.774.045	-340.351.096	-348.670.1
Tax (Expense) Income, Continuing Operations		275.774.905	-17.120.753	96.197.932	94.325.1
Current Period Tax (Expense) Income	20	-54.677.818	-94.066.135	-7.145.196	-23.724.3
Deferred Tax (Expense) Income	20	330.452.723	76.945.382	103.343.128	118.049.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-725.647.770	-52.894.798	-244.153.164	-254.344.9
PROFIT (LOSS)		-725.647.770	-52.894.798	-244.153.164	-254.344.9
Profit (loss), attributable to [abstract]					
Non-controlling Interests		274.392	341.951	299.864	235.6
Owners of Parent		-725.922.162	-53.236.749	-244.453.028	-254.580.5
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)		-725.647.770	-52.894.798	-244.153.164	-254.344.9
Total Comprehensive Income Attributable to					
Non-controlling Interests		274.392	341.951	299.864	235.6
Owners of Parent		-725.922.162	-53.236.749	-244.453.028	-254.580.59



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		196.159.115	72.545.99
Profit (Loss)		-725.647.770	-52.894.79
Profit (Loss) from Continuing Operations		-725.647.770	-52.894.79
Adjustments to Reconcile Profit (Loss)		1.084.799.988	449.042.58
Adjustments for depreciation and amortisation expense	11, 12, 13	24.197.288	17.853.20
Adjustments for provisions		39.670.800	411.59
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	1.922.660	4.735.44
Adjustments for (Reversal of) Other Provisions	14	37.748.140	-4.323.85
Adjustments for Interest (Income) Expenses		-21.190.304	-19.665.06
Adjustments for Interest Income		-21.190.304	-19.665.064
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		3.767.262	9.864.65
Adjustments for undistributed profits of associates	4	3.767.262	9.864.65
Adjustments for Tax (Income) Expenses	20	-275.774.905	17.120.753
Adjustments for losses (gains) on disposal of non-current assets		-2.413.563	,
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	4	-11.227.039	(
Adjustments Related to Gain and Losses on Net Monetary Position	23	1.327.770.449	1.563.158.063
Other adjustments to reconcile profit (loss)		0	-1.139.700.618
Changes in Working Capital		-123.164.678	-281.112.98
Decrease (Increase) in Financial Investments		-22.782.631	-97.543.84
Adjustments for decrease (increase) in trade accounts receivable		-165.392.359	-246.072.79
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-161.256.274	-246.002.670
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-4.136.085	-70.12
Adjustments for decrease (increase) in inventories		-10.766.594	-3.361.78
Adjustments for increase (decrease) in trade accounts payable		25.456.182	10.964.76
Other Adjustments for Other Increase (Decrease) in Working Capital		50.320.724	54.900.69
Cash Flows from (used in) Operations		235.987.540	115.034.80
Interest received		21.190.304	19.665.06
Payments Related with Provisions for Employee Benefits		-760.525	-925.06
Income taxes refund (paid)		-60.258.204	-61.228.80
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-18.224.244	-31.612.46
Proceeds from sales of property, plant, equipment and intangible assets		5.106.133	
Proceeds from sales of property, plant and equipment	12	5.106.133	
Purchase of Property, Plant, Equipment and Intangible Assets	12, 13	-23.330.377	-31.612.46
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-147.807.573	-10.775.46
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	848.58
Payments of Lease Liabilities		-10.677.365	-11.624.04
Dividends Paid		-137.130.208	
INFLATION EFFECT		-7.194.039	-5.776.69
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		22.933.259	24.381.37
Net increase (decrease) in cash and cash equivalents		22.933.259	24.381.37
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		35.484.077	21.885.57
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		58.417.336	46.266.948



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

						Equity attributable to owners of parent [member]						
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		Footnote Reference			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			Non-controlling interests [member	r]
			Issued Capital	Inflation Adjustments on Capital	Gains/Losses on Revaluation and Remeasurement [member]		Restricted Reserves Appropriated From Profits [member]					
						Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses Net	Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans							
	Statement of changes in equity [abstract]								·			
	Statement of changes in equity [line items]											
	Equity at beginning of period		88.000.000	158.123.40	-110.772		17.380.25	6 2.018.881.004	1.819.289.838	4.101.563.729	1.906.1	4.103.469.883
	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							1.819.289.838	-1.819.289.838			
	Total Comprehensive Income (Loss)											
	Profit (loss)								-53.236.749	-53.236.749	341.9	-52.894.798
	Other Comprehensive Income (Loss)								0	0		0 0
	Issue of equity											
	Capital Decrease Capital Advance											
	Effect of Merger or Liquidation or Division											
	Effects of Business Combinations Under Common											
	Control Advance Dividend Payments											
evious Period	Dividends Paid						16.671.48	4 -116.079.313		-99.407.829		-99.407.829
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										848.5	848.586
	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		88.000.000	158.123.40	-110.772		34.051.74	0 3.722.091.529	-53.236.749	3.948.919.151	3.096.6	3.952.015.842
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		88.000.000	158.123.40	3 -110.772		34.051.74	0 3.722.091.529	731.726.878	4.733.882.778	3.139.6	625 4.737.022.403
	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						22.828.48	2 708.898.396				
	Total Comprehensive Income (Loss)											
	Profit (loss)								-725.922.162	-725.922.162	274.3	-725.647.770
	Other Comprehensive Income (Loss)								0	0		0 0
	Issue of equity											
	Capital Decrease Capital Advance											
	Effect of Merger or Liquidation or Division											
	Effects of Business Combinations Under Common Control											
	Control Advance Dividend Payments											
	Dividends Paid											

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