



## KAMUYU AYDINLATMA PLATFORMU

# RUBENİS TEKSTİL SANAYİ TİCARET A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT  
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi  
Saklama ve Veri Depolama Kuruluşu

## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	264.437.741	16.004.780
Trade Receivables	9	1.731.303.786	1.920.770.479
Trade Receivables Due From Related Parties	9	658.375.952	188.795.119
Trade Receivables Due From Unrelated Parties	9	1.072.927.834	1.731.975.360
Other Receivables	10	330.502	1.929
Other Receivables Due From Related Parties	10	330.502	1.929
Other Receivables Due From Unrelated Parties	10	0	0
Inventories	12	1.879.887.746	1.011.813.276
Prepayments		474.494.638	615.432.886
Prepayments to Unrelated Parties	13	474.494.638	615.432.886
Current Tax Assets	32	41.158	0
Other current assets	21	7.884.850	28.151.216
<b>SUB-TOTAL</b>		<b>4.358.380.421</b>	<b>3.592.174.566</b>
<b>Total current assets</b>		<b>4.358.380.421</b>	<b>3.592.174.566</b>
<b>NON-CURRENT ASSETS</b>			
Investment property		0	199.750.110
Property, plant and equipment	15	1.830.835.954	1.970.162.570
<b>Total non-current assets</b>		<b>1.830.835.954</b>	<b>2.169.912.680</b>
<b>Total assets</b>		<b>6.189.216.375</b>	<b>5.762.087.246</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		420.541.119	528.384.489
Current Borrowings From Related Parties		420.541.119	528.384.489
Bank Loans	6	420.541.119	528.384.489
Current Portion of Non-current Borrowings	7	0	88.194.738
Trade Payables	9	475.204.259	406.493.459
Trade Payables to Related Parties	9	10.607.617	0
Trade Payables to Unrelated Parties	9	464.596.642	406.493.459
Employee Benefit Obligations	20	17.471.221	12.906.478
Deferred Income Other Than Contract Liabilities		0	41.788.480
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	0	41.788.480
Current provisions	19	7.891.614	9.848.201
Current provisions for employee benefits		2.591.921	2.139.427
Other current provisions		5.299.693	7.708.774
Other Current Liabilities	21	0	26.444.508
Other Current Liabilities to Unrelated Parties	21	0	26.444.508
<b>SUB-TOTAL</b>		<b>921.108.213</b>	<b>1.114.060.353</b>
<b>Total current liabilities</b>		<b>921.108.213</b>	<b>1.114.060.353</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	8	253.966.122	73.558.818
Long Term Borrowings From Related Parties		253.966.122	73.558.818
Bank Loans	8	253.966.122	73.558.818
Non-current provisions		15.430.822	17.090.978
Non-current provisions for employee benefits	14	15.430.822	17.090.978
Deferred Tax Liabilities	14	104.219.295	205.442.688
<b>Total non-current liabilities</b>		<b>373.616.239</b>	<b>296.092.484</b>
<b>Total liabilities</b>		<b>1.294.724.452</b>	<b>1.410.152.837</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		4.894.491.923	4.351.934.409
Issued capital	22	81.950.000	81.950.000
Inflation Adjustments on Capital	22	724.959.138	724.959.138
Share Premium (Discount)	22	1.496.586.278	1.496.586.277
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	22	801.220.115	106.406.174
Gains (Losses) on Revaluation and Remeasurement		801.220.115	106.406.174
Increases (Decreases) on Revaluation of Property, Plant and Equipment		115.760.348	110.755.259

Gains (Losses) on Remeasurements of Defined Benefit Plans		685.459.767	-4.349.085
Restricted Reserves Appropriated From Profits	19	62.301.681	60.662.085
Legal Reserves		62.301.681	60.662.085
Prior Years' Profits or Losses	19	1.674.842.530	2.049.546.317
Current Period Net Profit Or Loss	19	52.632.181	-168.175.582
<b>Total equity</b>		<b>4.894.491.923</b>	<b>4.351.934.409</b>
<b>Total Liabilities and Equity</b>		<b>6.189.216.375</b>	<b>5.762.087.246</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
<b>PROFIT (LOSS)</b>			
Revenue	23	417.946.395	343.595.536
Cost of sales	23	-453.912.250	-259.697.605
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>-35.965.855</b>	<b>83.897.931</b>
<b>GROSS PROFIT (LOSS)</b>		<b>-35.965.855</b>	<b>83.897.931</b>
General Administrative Expenses	24	-24.078.147	-6.316.444
Marketing Expenses	24	-608.158	-2.283.350
Other Income from Operating Activities	25	820.622.306	64.923.313
Other Expenses from Operating Activities		-41.099.225	-37.488.887
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>718.870.921</b>	<b>102.732.563</b>
Investment Activity Income		131.658.694	
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>850.529.615</b>	<b>102.732.563</b>
Finance income	27		119.795
Finance costs	27	-72.353.467	-67.407.247
Gains (losses) on net monetary position		-824.440.565	-48.601.035
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>-46.264.417</b>	<b>-13.155.924</b>
Tax (Expense) Income, Continuing Operations		98.896.598	-32.584.003
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>52.632.181</b>	<b>-45.739.927</b>
<b>PROFIT (LOSS)</b>		<b>52.632.181</b>	<b>-45.739.927</b>
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	
Owners of Parent		52.632.181	-45.739.927
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
<b>Diluted Earnings Per Share</b>			
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	1.435.448
Gains (Losses) on Remeasurements of Defined Benefit Plans			1.913.931
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-478.483
Deferred Tax (Expense) Income			-478.483
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>0</b>	<b>1.435.448</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>52.632.181</b>	<b>-44.304.479</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	1.435.448
Owners of Parent		52.632.181	-45.739.927

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>44.071.153</b>	<b>-1.791.274.034</b>
Profit (Loss)		52.632.181	-168.175.582
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>605.392.708</b>	<b>17.286.011</b>
Adjustments for depreciation and amortisation expense		609.009.451	9.784.693
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-3.616.743	7.501.318
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-3.616.743	7.501.318
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for losses (gains) on disposal of non-current assets		0	0
<b>Changes in Working Capital</b>		<b>-613.953.736</b>	<b>-1.640.384.463</b>
Adjustments for decrease (increase) in trade accounts receivable		189.466.692	-1.237.577.048
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		189.466.692	-1.237.577.048
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-328.576	2.508.366
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-328.576	2.508.366
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-868.074.469	-249.720.535
Adjustments for increase (decrease) in trade accounts payable		68.710.800	139.784.757
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		68.710.800	139.784.757
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		0	0
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.728.183	-295.380.003
Decrease (Increase) in Other Assets Related with Operations		-3.728.183	-295.380.003
<b>Cash Flows from (used in) Operations</b>		<b>44.071.153</b>	<b>-1.791.274.034</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-269.932.725</b>	<b>1.535.354.843</b>
Proceeds from sales of property, plant, equipment and intangible assets		0	1.535.354.843
Proceeds from sales of property, plant and equipment			1.535.354.843
Purchase of Property, Plant, Equipment and Intangible Assets		-469.682.835	0
Purchase of intangible assets		-469.682.835	
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
Other inflows (outflows) of cash		199.750.110	
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>474.294.533</b>	<b>270.546.834</b>
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		694.813.942	8.197.980
Cash Inflows from Sale of Acquired Entity's Shares		694.813.942	
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments			8.197.980
Proceeds from borrowings		72.563.933	397.856.828
Proceeds from Loans		72.563.933	397.856.828
Repayments of borrowings		-88.194.738	-136.091.280
Loan Repayments		-88.194.738	-136.091.280
Other inflows (outflows) of cash		-204.888.604	583.306
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>		<b>248.432.961</b>	<b>14.627.643</b>

Net increase (decrease) in cash and cash equivalents		248.432.961	14.627.643
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>16.004.780</b>	<b>1.377.137</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	0
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>264.437.741</b>	<b>16.004.780</b>

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)										Non-controlling interests (member)		
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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			Restricted Reserves Appropriated From Profits (member)			Retained Earnings	
				Gains/Losses on Revaluation and Remeasurement (member)		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)				Prior Years' Profits or Losses	Net Profit or Loss
<b>Statement of changes in equity [abstract]</b>													
<b>Statement of changes in equity [line items]</b>													
<b>Equity at beginning of period</b>	74.500.000	723.085.817	1.057.758.731			110.755.259	-3.261.505		60.662.085	1.995.799.690	53.163.321	4.072.463.399	4.072.463.399
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										53.746.626	-53.163.321	583.304	583.304
Total Comprehensive Income (Loss)												-168.175.582	-168.175.582
Profit (loss)													0
Other Comprehensive Income (Loss)													0
Issue of equity	7.450.000	1.873.321										9.323.321	9.323.321
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			438.827.547				-1.087.579				437.739.967		437.739.967
<b>Equity at end of period</b>	<b>81.950.000</b>	<b>724.959.138</b>	<b>1.496.586.277</b>			<b>110.755.259</b>	<b>-4.349.085</b>		<b>60.662.085</b>	<b>2.049.546.317</b>	<b>-168.175.582</b>	<b>4.351.934.409</b>	<b>4.351.934.409</b>
<b>Statement of changes in equity [abstract]</b>													
<b>Statement of changes in equity [line items]</b>													
<b>Equity at beginning of period</b>	81.950.000	724.959.138	1.496.586.278			110.755.259			60.662.085	2.049.546.317	-168.175.582	5.034.293.262	5.034.293.262
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						5.005.089			1.639.596	-374.703.787	168.175.582	-199.883.520	-199.883.520
Total Comprehensive Income (Loss)											52.632.181	52.632.181	52.632.181
Profit (loss)													0
Other Comprehensive Income (Loss)													0
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

Previous Period  
01.01.2025 - 31.03.2025

Current Period  
01.01.2026 - 31.03.2026

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
<b>Equity at end of period</b>																				<b>81,950,000</b>
																				<b>724,959,138</b>
																				<b>1,496,586,278</b>
																				<b>115,760,348</b>
																				<b>62,301,681</b>
																				<b>1,674,842,530</b>
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