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KAMUYU AYDINLATMA PLATFORMU

RUBENİS TEKSTİL SANAYİ TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

RUBENİS TEKSTİL SANAYİ TİCARET ANONİM ŞİRKETİ

Genel Kuruluna

1. Giriş

Rubenis Tekstil Sanayi Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İSTANBUL, 10 AĞUSTOS 2026

ULUSLARARASI BAĞIMSIZ DENETİM AŞ

MUSTAFA OZAN MISIRLIOĞLU, SMMM

SORUMLU DENETÇİ

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		200.217.835	17.126.384
Trade Receivables		1.841.138.489	2.055.376.778
Trade Receivables Due From Related Parties		1.595.805.044	1.853.351.025
Trade Receivables Due From Unrelated Parties		245.333.445	202.025.753
Other Receivables		255.826	2.059
Other Receivables Due From Unrelated Parties		255.826	2.059
Inventories		1.995.925.151	1.082.720.468
Prepayments		952.680.681	658.562.008
Other current assets		14.904.512	30.124.036
SUB-TOTAL		**5.005.122.494**	**3.843.911.733**
Total current assets		**5.005.122.494**	**3.843.911.733**
NON-CURRENT ASSETS			
Investment property			213.748.463
Property, plant and equipment		1.529.524.219	2.108.230.234
Prepayments		62.433	0
Prepayments to Unrelated Parties		62.433	
Total non-current assets		**1.529.586.652**	**2.321.978.697**
Total assets		**6.534.709.146**	**6.165.890.430**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		174.050.051	565.413.317
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		174.050.051	565.413.317
Current Portion of Non-current Borrowings		66.907.383	94.375.366
Current Portion of Non-current Borrowings from Related Parties		66.907.383	94.375.366
Trade Payables		541.265.810	434.980.246
Trade Payables to Unrelated Parties		541.265.810	434.980.246
Other Payables		13.475.895	13.810.953
Other Payables to Unrelated Parties		13.475.895	13.810.953
Deferred Income Other Than Contract Liabilities		1.038	44.716.989
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.038	44.716.989
Current provisions		8.219.190	10.538.357
Current provisions for employee benefits		2.919.497	2.289.357
Other current provisions		5.299.693	8.249.000
Other Current Liabilities		8.090.434	28.297.720
Other Current Liabilities to Unrelated Parties		8.090.434	28.297.720
SUB-TOTAL		**812.009.801**	**1.192.132.948**
Total current liabilities		**812.009.801**	**1.192.132.948**
NON-CURRENT LIABILITIES			
Long Term Borrowings		262.859.226	78.713.771
Long Term Borrowings From Unrelated Parties		262.859.226	78.713.771
Bank Loans		262.859.226	78.713.771
Non-current provisions		6.354.292	18.288.701
Non-current provisions for employee benefits		6.354.292	18.288.701
Deferred Tax Liabilities		37.658.846	219.839.974
Total non-current liabilities		**306.872.364**	**316.842.446**
Total liabilities		**1.118.882.165**	**1.508.975.394**
EQUITY			
Equity attributable to owners of parent		5.415.826.981	4.656.915.036
Issued capital		81.950.000	81.950.000
Inflation Adjustments on Capital		781.506.786	781.506.786
Capital Advance		677.704.644	
Share Premium (Discount)		1.360.038.420	1.601.466.034
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		342.579.312	113.863.048
Gains (Losses) on Revaluation and Remeasurement		343.840.118	118.516.913

Other Gains (Losses)		-1.260.806	-4.653.865
Restricted Reserves Appropriated From Profits		93.279.218	64.913.243
Prior Years' Profits or Losses		2.013.215.927	2.193.177.141
Current Period Net Profit Or Loss		65.552.674	-179.961.216
Total equity		**5.415.826.981**	**4.656.915.036**
Total Liabilities and Equity		**6.534.709.146**	**6.165.890.430**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		998.251.279	825.242.127	551.015.483	457.567.648
Cost of sales		-746.631.177	-654.992.305	-260.909.063	-377.095.267
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		251.620.102	170.249.822	290.106.420	80.472.381
GROSS PROFIT (LOSS)		251.620.102	170.249.822	290.106.420	80.472.381
General Administrative Expenses		-22.109.426	-20.555.514	3.656.101	-13.796.418
Marketing Expenses		-742.499	-3.865.526	-91.722	-1.422.160
Other Income from Operating Activities		90.959.622	92.909.271	-787.171.340	23.436.176
Other Expenses from Operating Activities		-16.164.442	-53.826.669	27.814.989	-13.710.586
PROFIT (LOSS) FROM OPERATING ACTIVITIES		303.563.357	184.911.384	-465.685.552	74.979.393
Investment Activity Income				-140.885.246	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		303.563.357	184.911.384	-606.570.798	74.979.393
Finance income		26.271.139	257.257	26.271.139	129.066
Finance costs		-198.004.715	-118.426.178	-120.580.766	-46.295.077
Gains (losses) on net monetary position		-150.782.879	-107.846.875	733.274.158	-55.839.842
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-18.953.098	-41.104.412	32.393.733	-27.026.460
Tax (Expense) Income, Continuing Operations		84.505.772	-83.082.999	-60.820.511	-48.215.530
Current Period Tax (Expense) Income		-1.972.288	-1.015.169	-1.972.288	-378.214
Deferred Tax (Expense) Income		86.478.060	-82.067.830	-58.848.223	-47.837.316
PROFIT (LOSS) FROM CONTINUING OPERATIONS		65.552.674	-124.187.411	-28.426.778	-75.241.990
PROFIT (LOSS)		65.552.674	-124.187.411	-28.426.778	-75.241.990
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		65.552.674	-124.187.411	-28.426.778	-75.241.990
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		2.544.794	1.809.560	2.544.794	273.516
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.393.059	2.412.746	3.393.059	364.688
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-848.265	-603.186	-848.265	-91.172
Deferred Tax (Expense) Income		-848.265	-603.186	-848.265	-91.172
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**2.544.794**	**1.809.560**	**2.544.794**	**273.516**
TOTAL COMPREHENSIVE INCOME (LOSS)		**68.097.468**	**-122.377.851**	**-25.881.984**	**-74.968.474**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		68.097.468	-122.377.851	-25.881.984	-74.968.474

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-3.141.977.432**	**39.633.785**
Profit (Loss)		27.893.830	-124.187.411
Profit (Loss) from Continuing Operations		27.893.830	-124.187.411
Adjustments to Reconcile Profit (Loss)		**-289.506.896**	**196.406.203**
Adjustments for depreciation and amortisation expense		26.049.431	74.822.402
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-1.665.100
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)			-1.665.100
Adjustments for provisions		-12.048.517	7.581.864
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-12.048.517	7.581.864
Adjustments for Interest (Income) Expenses		5.906.605	128.383.084
Adjustments for interest expense		5.906.605	128.383.084
Adjustments for unrealised foreign exchange losses (gains)		21.876.437	-18.994
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		-331.290.852	54.585.052
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position			-67.282.105
Changes in Working Capital		**-2.880.364.366**	**-32.585.007**
Adjustments for decrease (increase) in trade accounts receivable		-1.263.173.872	153.106.551
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.263.173.872	153.106.551
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.643.254	13.259.515
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		4.643.254	13.259.515
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-1.160.074.384	-20.351.081
Adjustments for increase (decrease) in trade accounts payable		246.766.456	9.099.884
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		246.766.456	9.099.884
Increase (Decrease) in Employee Benefit Liabilities		4.661.333	304.340
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-30.098.538	-43.836.250
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-30.098.538	-43.836.250
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			-698.501
Other Adjustments for Other Increase (Decrease) in Working Capital		-683.088.615	-143.469.465
Decrease (Increase) in Other Assets Related with Operations		-683.088.615	-143.469.465
Cash Flows from (used in) Operations		**-3.141.977.432**	**39.633.785**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**2.177.064.575**	**-7.893.155**
Proceeds from sales of property, plant, equipment and intangible assets		2.177.064.575	0
Proceeds from sales of property, plant and equipment		2.177.064.575	
Purchase of Property, Plant, Equipment and Intangible Assets		0	-7.893.155
Purchase of property, plant and equipment			-7.893.155
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.161.764.017**	**-29.847.602**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from Capital Advances		677.704.644	

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		225.323.205	0
Cash Inflows from Sale of Acquired Entity's Shares		225.323.205	
Proceeds from borrowings		445.412.350	614.019.209
Proceeds from Loans		445.412.350	614.019.209
Repayments of borrowings		-227.134.018	-533.153.335
Loan Repayments		-227.134.018	-533.153.335
Interest paid			-110.858.958
Interest Received			145.482
Other inflows (outflows) of cash		40.457.836	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		196.851.160	1.893.028
Net increase (decrease) in cash and cash equivalents		196.851.160	1.893.028
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**3.366.674**	**1.473.646**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**200.217.834**	**3.366.674**

Statement of changes in equity [abstract]

Presentation Currency	1.000 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	Capital Advance	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]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**74.500.000**	**779.115.243**		**1.131.885.748**	**118.516.913**	**-3.490.070**			**64.913.243**	**2.135.663.987**	**41.012.916**	**4.821.674.960**		**4.821.674.960**
	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											41.012.916	-41.012.916			
	Total Comprehensive Income (Loss)							1.809.560					-124.187.411	-122.377.851		-122.377.851
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	Issue of equity		7.450.000	2.391.543		469.580.287								-135.149		-135.149
	Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid															
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions															
	Increase (Decrease) through Share-Based Payment Transactions											624.183		624.184		624.184
	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		**81.950.000**	**781.506.786**		**1.601.466.034**	**118.516.913**	**-1.680.510**			**64.913.243**	**2.177.301.086**	**-124.187.411**	**4.699.786.144**		**4.699.786.144**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**81.950.000**	**781.641.935**		**1.601.466.034**	**118.516.913**	**-4.653.865**			**64.913.243**	**2.193.177.141**	**-179.961.214**	**4.656.915.038**		**4.656.915.038**
	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					-241.427.614	225.323.205	3.393.059			28.365.975	-179.961.214	179.961.214	15.654.626		15.654.626
	Total Comprehensive Income (Loss)				677.704.644								65.552.674	743.257.318		743.257.318
	Profit (loss)															
	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															
	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		81.950.000	781.641.935	677.704.644	1.360.038.420	343.840.118	-1.260.806			93.279.218	2.013.215.927	65.552.674	5.415.826.981		5.415.826.981