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KAMUYU AYDINLATMA PLATFORMU

REYSAŞ TAŞIMACILIK VE LOJİSTİK TİCARET A.Ş.
Financial Report
Consolidated
2024 - 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 KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN
SINIRLI DENETİM RAPORU
REYSAŞ TAŞIMACILIK VE LOJİSTİK TİCARET ANONİM ŞİRKETİ
Genel Kuruluna

1. Giriş

Reysaş Taşımacılık Ve Lojistik Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem özet konsolide 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 konsolide 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 konsolide 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 konsolide 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 konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 26/09/2024
ULUSLARARASI BAĞIMSIZ DENETİM ANONİM ŞİRKETİ
MUSTAFA OZAN MISIRLIOĞLU, SMMM
SORUMLU DENETÇİ

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		732.636.510	1.650.711.789
Financial Investments		1.418.029.156	430.203.203
Trade Receivables		773.022.690	881.429.919
Trade Receivables Due From Related Parties		30.172.944	22.419.315
Trade Receivables Due From Unrelated Parties		742.849.746	859.010.604
Other Receivables		362.024.639	489.748.953
Other Receivables Due From Unrelated Parties		362.024.639	489.748.953
Inventories		129.830.989	229.005.480
Prepayments		290.209.831	127.885.819
Current Tax Assets		31.464.941	130.834.747
Other current assets		108.277.140	42.784.805
SUB-TOTAL		**3.845.495.896**	**3.982.604.715**
Total current assets		**3.845.495.896**	**3.982.604.715**
NON-CURRENT ASSETS			
Financial Investments			94.119.971
Trade Receivables		6.445.000	133.680
Trade Receivables Due From Related Parties		6.445.000	
Trade Receivables Due From Unrelated Parties			133.680
Investment property		3.831.252.526	3.780.726.576
Property, plant and equipment		2.211.513.033	4.193.239.126
Prepayments		194.505.724	284.561.345
Deferred Tax Asset			1.421.410
Total non-current assets		**6.243.716.283**	**8.354.202.108**
Total assets		**10.089.212.179**	**12.336.806.823**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.457.642.941	320.096.817
Current Portion of Non-current Borrowings		969.512.202	2.150.679.435
Current Portion of Non-current Borrowings from Related Parties		969.512.202	2.150.679.435
Other Financial Liabilities			535.296.976
Trade Payables		273.637.835	586.745.370
Trade Payables to Related Parties		44.135.225	8.473.285
Trade Payables to Unrelated Parties		229.502.610	578.272.085
Employee Benefit Obligations		56.536.429	51.605.030
Other Payables		218.476.011	188.577.823
Other Payables to Related Parties		10.907.872	12.098.149
Other Payables to Unrelated Parties		207.568.139	176.479.674
Deferred Income Other Than Contract Liabilities		75.922.608	513.300
Current tax liabilities, current		6.235.168	187.631.178
Current provisions		51.029.043	61.623.343
Current provisions for employee benefits		12.101.628	8.880.698
Insurance Technical Reserves		38.927.415	52.742.645
SUB-TOTAL		**3.108.992.237**	**4.082.769.272**
Total current liabilities		**3.108.992.237**	**4.082.769.272**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.250.011.770	1.494.820.527
Long Term Borrowings From Related Parties		1.250.011.770	1.494.820.527
Other Financial Liabilities		145.233.434	208.629.380
Other Miscellaneous Financial Liabilities		145.233.434	208.629.380
Other Payables		20.211.162	63.130.467
Other Payables to Unrelated parties		20.211.162	63.130.467
Deferred Income Other Than Contract Liabilities		21.215.926	16.527
Non-current provisions		463.947.758	307.338.446
Non-current provisions for employee benefits		44.796.809	54.265.047
Other non-current provisions		419.150.949	253.073.399
Deferred Tax Liabilities		550.077.488	931.956.147
Total non-current liabilities		**2.450.697.538**	**3.005.891.494**

Total liabilities		**5.559.689.775**	**7.088.660.766**
EQUITY			
Equity attributable to owners of parent		4.418.976.507	4.012.329.298
Issued capital		500.000.000	500.000.000
Inflation Adjustments on Capital		3.483.095.150	3.483.095.150
Treasury Shares (-)		1.510.976	
Share Premium (Discount)		40.780.274	42.067.361
Effects of Business Combinations Under Common Control		77.014.732	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.865.676.472	573.949.835
Gains (Losses) on Revaluation and Remeasurement		1.138.134.289	185.669.685
Other Gains (Losses)		727.542.183	388.280.150
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			0
Gains (Losses) on Hedge			0
Gains (Losses) on Revaluation and Reclassification			0
Restricted Reserves Appropriated From Profits		89.627.511	756.523.798
Prior Years' Profits or Losses		-2.981.299.515	-2.084.209.739
Current Period Net Profit Or Loss		1.342.570.907	740.902.893
Non-controlling interests		110.545.897	1.235.816.759
Total equity		**4.529.522.404**	**5.248.146.057**
Total Liabilities and Equity		**10.089.212.179**	**12.336.806.823**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		5.203.728.706	2.252.117.845	2.907.359.171	1.155.191.579
Cost of sales		-2.457.316.691	-1.266.862.777	-1.413.761.445	-597.460.469
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.746.412.015	985.255.068	1.493.597.726	557.731.110
GROSS PROFIT (LOSS)		2.746.412.015	985.255.068	1.493.597.726	557.731.110
General Administrative Expenses		-427.835.757	-96.765.896	-206.189.689	-60.529.759
Marketing Expenses		-7.801.525	-6.303.495	-1.918.532	-3.327.791
Research and development expense		-251.507.637	-53.801.762	12.737.599	9.026.050
Other Income from Operating Activities		471.683.922	220.667.738	8.019.878	163.577.716
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.530.951.018	1.049.051.653	1.306.246.982	666.477.326
Investment Activity Income			109.007.589		109.007.589
Share of Profit (Loss) from Investments Accounted for Using Equity Method		9.535.841	16.816.750		10.923.279
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.540.486.859	1.174.875.992	1.306.246.982	786.408.194
Finance income		956.435.441	385.074.415	666.163.836	305.731.936
Finance costs		-1.602.806.574	-610.834.167	-1.026.443.981	-393.494.034
Gains (losses) on net monetary position		-936.071.490	-315.782.072	-420.434.580	-728.596.100
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		958.044.236	633.334.168	525.532.257	-29.950.004
Tax (Expense) Income, Continuing Operations		384.526.671	-58.653.233	45.583.289	-70.016.259
Current Period Tax (Expense) Income		-12.677.900	-59.166.420	33.971.610	-59.166.420
Deferred Tax (Expense) Income		397.204.571	513.187	11.611.679	-10.849.839
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.342.570.907	574.680.935	571.115.546	-99.966.263
PROFIT (LOSS)		1.342.570.907	574.680.935	571.115.546	-99.966.263
Profit (loss), attributable to [abstract]					
Non-controlling Interests		110.545.897	834.395.563	-40.782.986	421.581.535
Owners of Parent		1.232.025.010	-259.714.628	611.898.532	-521.547.798
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	28	2,68510000	2,29870000	1,14220000	-0,39990000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		1.342.570.907	574.680.935	571.115.546	-99.966.263
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.342.570.907**	**574.680.935**	**571.115.546**	**-99.966.263**
Total Comprehensive Income Attributable to					
Non-controlling Interests		110.545.897	834.395.563	-40.782.986	421.581.535
Owners of Parent		1.232.025.010	-259.714.628	611.898.532	-521.547.798

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1.825.720.013**	**626.261.252**
Profit (Loss)		1.342.570.907	574.680.935
Adjustments to Reconcile Profit (Loss)		**-302.379.714**	**19.799.510**
Adjustments for depreciation and amortisation expense		24.824.319	32.492.105
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	
Adjustments for provisions		-35.380.996	194.050.896
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-35.380.996	194.050.896
Adjustments for Interest (Income) Expenses		0	
Adjustments for fair value losses (gains)		0	
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	
Adjustments for Tax (Income) Expenses		-291.823.037	-206.743.491
Adjustments for losses (gains) on disposal of non-current assets		0	
Changes in Working Capital		**785.528.820**	**31.780.807**
Adjustments for decrease (increase) in trade accounts receivable		102.095.909	176.342.465
Decrease (Increase) in Trade Accounts Receivables from Related Parties		102.095.909	176.342.465
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		127.724.314	231.304.906
Decrease (Increase) in Other Related Party Receivables Related with Operations		127.724.314	231.304.906
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories		99.174.491	5.254.011
Adjustments for increase (decrease) in trade accounts payable		-313.107.536	-276.935.018
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-313.107.536	-276.935.018
Adjustments for Increase (Decrease) in Contract Liabilities		0	
Adjustments for increase (decrease) in other operating payables		38.902.304	16.264.972
Increase (Decrease) in Other Operating Payables to Related Parties		38.902.304	16.264.972
Other Adjustments for Other Increase (Decrease) in Working Capital		730.739.338	-120.450.529
Decrease (Increase) in Other Assets Related with Operations		730.739.338	-120.450.529
Cash Flows from (used in) Operations		**1.825.720.013**	**626.261.252**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**141.126.110**	**299.931.538**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-987.825.953	
Proceeds from sales of property, plant, equipment and intangible assets		1.053.542.755	978.832.154
Proceeds from sales of property, plant and equipment		1.053.542.755	
Purchase of Property, Plant, Equipment and Intangible Assets		0	-471.988.102
Cash advances and loans made to other parties		0	
Cash receipts from repayment of advances and loans made to other parties		0	
Proceeds from government grants		75.409.308	-206.912.514
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.884.921.402**	**-1.661.378.767**
Proceeds from Issuing Shares or Other Equity Instruments		0	
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-3.487.330
Payments to Acquire Entity's Shares			-3.487.330
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	
Proceeds from borrowings		1.137.546.125	-25.244.487
Proceeds from Loans		1.137.546.125	-25.244.487
Repayments of borrowings		-1.961.272.966	-935.961.045
Cash Outflows from Other Financial Liabilities		-1.961.272.966	-935.961.045
Other inflows (outflows) of cash		-2.061.194.561	-696.685.905

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-918.075.279	-735.185.977
Net increase (decrease) in cash and cash equivalents		-918.075.279	-735.185.977
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.650.711.789**	**1.025.385.644**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**732.636.510**	**290.199.667**

KAMUYU AYDINLATMA PLATFORMU

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Equity														
		Equity attributable to owners of parent [member]													Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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 01.01.2023 - 30.06.2023																
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**250.000.000**	**1.459.355.984**	**-3.487.330**	**-748.640**		**1.634.614**	**1.643.596.388**			**964.960.522**	**-3.626.544.909**	**249.164.129**	**937.930.759**	**-47.256.634**	**890.674.125**
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												-103.476.656	-249.164.129	-352.640.785	881.652.197	529.011.412
Total Comprehensive Income (Loss)						12.051.009	1.430.592.609				-2.406.582.600		574.680.935	-389.258.047		-389.258.047
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		**250.000.000**	**1.459.355.984**	**-3.487.330**	**-748.640**	**12.051.009**	**3.074.188.997**	**1.643.596.388**			**-1.441.622.077**	**-3.730.021.565**	**574.680.935**	**196.031.927**	**834.395.564**	**1.030.427.491**
Current 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		**500.000.000**	**3.483.095.150**	**0**	**42.067.361**	**0**	**185.669.685**	**388.280.150**			**756.523.798**	**-2.084.209.739**	**740.902.893**	**4.012.329.298**	**1.235.816.759**	**5.248.146.057**
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																0
Transfers												-1	-740.902.893	-740.902.893	-1.125.270.861	-1.866.173.755
Total Comprehensive Income (Loss)			1	1.510.976	-1.287.090	77.014.732	952.464.604	339.262.033			-666.896.287	-897.089.776	1.342.570.908	1.147.550.102		1.147.550.102
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																
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Increase (Decrease) through Treasury Share Transactions																
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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																
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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		500.000.000	3.483.095.150	-1.510.976	40.780.274	77.014.732	1.138.134.289	727.542.183			89.627.511	-2.981.299.515	1.342.570.907	4.418.976.507	110.545.897	4.529.522.404