



KAMUYU AYDINLATMA PLATFORMU

REYSAŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Consolidated 2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		1.189.597.774	1.614.956.374
Financial Investments		1.068.180.000	455.980.465
Trade Receivables		268.260.748	123.578.130
Trade Receivables Due From Related Parties		215.113.431	54.839.677
Trade Receivables Due From Unrelated Parties		53.147.317	68.738.453
Other Receivables		8.997.595	230.152.394
Other Receivables Due From Unrelated Parties		8.997.595	230.152.394
Inventories		977.746	983.602
Prepayments		4.462.107	51.582.387
Prepayments to Unrelated Parties		4.462.107	51.582.387
Current Tax Assets		25.506.031	4.078.167
Other current assets		6.516.980	6.832.073
SUB-TOTAL		2.572.498.981	2.488.143.592
Total current assets		2.572.498.981	2.488.143.592
NON-CURRENT ASSETS			
Other Receivables		268	323
Other Receivables Due From Unrelated Parties		268	323
Inventories		104.570.366	208.270.315
Investments accounted for using equity method		202.811.972	892.645.485
Investment property		40.943.847.704	40.943.847.704
Property, plant and equipment		2.530.507.293	1.739.434.031
Prepayments		473.318.235	156.179.810
Deferred Tax Asset			5.016.012
Total non-current assets		44.255.055.838	43.945.393.680
Total assets		46.827.554.819	46.433.537.272
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		481.253.753	231.386.505
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		481.253.753	231.386.505
Bank Loans		481.253.753	231.386.505
Current Portion of Non-current Borrowings		1.155.978.680	2.068.050.972
Trade Payables		73.933.926	960.671.038
Trade Payables to Related Parties		54.138.422	389.708.256
Trade Payables to Unrelated Parties		19.795.504	570.962.782
Employee Benefit Obligations		2.837.795	3.347.558
Other Payables		22.416.411	140.840.614
Other Payables to Unrelated Parties		22.416.411	140.840.614
Deferred Income Other Than Contract Liabilities		35.147.850	125.331
Current tax liabilities, current			2.614.360
Current provisions		6.633.840	8.855.017
Current provisions for employee benefits		1.732.627	862.664
Other current provisions		4.901.213	7.992.353
SUB-TOTAL		1.778.202.255	3.415.891.395
Total current liabilities		1.778.202.255	3.415.891.395
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.221.410.545	1.661.365.369
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Unrelated Parties		2.221.410.545	1.661.365.369
Bank Loans		2.124.998.593	1.477.582.512
Lease Liabilities		96.411.952	183.782.857
Other Payables		3.997.166	5.813.890
Other Payables to Unrelated parties		3.997.166	5.813.890
Deferred Income Other Than Contract Liabilities		1.620.351	18.001
Non-current provisions		3.959.699	5.448.036
Non-current provisions for employee benefits		3.959.699	5.448.036
Deferred Tax Liabilities		1.092.292	

Total non-current liabilities		2.232.080.053	1.672.645.296
Total liabilities		4.010.282.308	5.088.536.691
EQUITY			
Equity attributable to owners of parent		42.817.272.511	41.345.000.581
Issued capital		2.000.000.000	500.000.000
Inflation Adjustments on Capital		4.002.008.184	4.002.008.184
Share Premium (Discount)		1.905.691	1.905.691
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		204.480.687	204.589.035
Restricted Reserves Appropriated From Profits		233.289.652	233.914.014
Prior Years' Profits or Losses		34.502.001.303	27.703.514.704
Current Period Net Profit Or Loss		1.873.586.994	8.699.068.953
Total equity		42.817.272.511	41.345.000.581
Total Liabilities and Equity		46.827.554.819	46.433.537.272

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		2.712.417.002	1.138.679.701	1.037.968.189	473.962.620
Cost of sales		-162.030.634	-131.388.475	-59.336.979	-48.817.810
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.550.386.368	1.007.291.226	978.631.210	425.144.810
GROSS PROFIT (LOSS)		2.550.386.368	1.007.291.226	978.631.210	425.144.810
General Administrative Expenses		-110.862.408	-39.897.693	-38.905.425	-17.082.717
Marketing Expenses		-3.480.444	-1.265.347	968.218.473	-536.381
Other Income from Operating Activities		496.772.635	309.384.044	-29.561.268	36.829.516
Other Expenses from Operating Activities		-80.265.394	-56.466.169	-32.428.688	-48.049.397
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.852.550.757	1.219.046.061	1.845.954.302	396.305.831
Investment Activity Income			127.500.608		12.057.788
Share of Profit (Loss) from Investments Accounted for Using Equity Method		49.175.668	13.968.719	38.319.214	13.297.616
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.901.726.425	1.360.515.388	1.884.273.516	421.661.235
Finance income		1.448.063.970	240.784.450	590.497.033	69.362.447
Finance costs		-1.277.401.576	-821.068.557	-1.218.108.014	-316.874.432
Gains (losses) on net monetary position		-1.192.836.618	-261.375.066	-451.903.027	-67.827.529
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.879.552.201	518.856.215	804.759.508	106.321.721
Tax (Expense) Income, Continuing Operations		-5.965.207	800.403	-2.187.942	108.350
Deferred Tax (Expense) Income		-5.965.207	800.403	-2.187.942	108.350
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.873.586.994	519.656.618	802.571.566	106.430.071
PROFIT (LOSS)		1.873.586.994	519.656.618	802.571.566	106.430.071
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.873.586.994	519.656.618	802.571.566	106.430.071
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	26	0,93680000	1,03930000	0,40130000	0,21290000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		71.802.310	719.467.588		
Gains (Losses) on Revaluation of Property, Plant and Equipment		89.752.887	719.467.588		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-17.950.577	0		
Deferred Tax (Expense) Income		-17.950.577			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		71.802.310	719.467.588	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		1.945.389.304	1.239.124.206	802.571.566	106.430.071
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.945.389.304	1.239.124.206	802.571.566	106.430.071

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		847.441.727	726.524.768
Profit (Loss)		680.750.375	519.656.618
Adjustments to Reconcile Profit (Loss)		358.584.245	82.024.266
Adjustments for depreciation and amortisation expense		61.285.649	18.551.811
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions		-6.652.262	6.264.870
Adjustments for Tax (Income) Expenses		-316.046.134	57.207.585
Adjustments Related to Gain and Losses on Net Monetary Position		619.996.992	
Changes in Working Capital		-191.892.893	124.843.884
Adjustments for decrease (increase) in trade accounts receivable		-144.682.618	13.480.879
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		221.154.854	774.439
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories		103.705.805	51.748.500
Adjustments for increase (decrease) in trade accounts payable		-886.737.113	20.583.780
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		-205.681.093	38.010.361
Other Adjustments for Other Increase (Decrease) in Working Capital		720.347.272	245.925
Cash Flows from (used in) Operations		847.441.727	726.524.768
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.607.086.188	-1.467.637.997
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-1.429.535.927	-1.467.637.997
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
Other inflows (outflows) of cash		-177.550.261	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.284.738.401	841.915.025
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		0	0
Proceeds from borrowings		0	841.915.025
Repayments of borrowings		-1.284.738.401	0
INFLATION EFFECT		426.187.644	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.618.195.218	100.801.796
Net increase (decrease) in cash and cash equivalents		-1.618.195.218	100.801.796
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.614.956.374	0
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			539.997.996
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		-3.238.844	640.799.792

		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	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 - 30.09.2023	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		500.000.000	4.002.008.184	-3.052.439	331.244	92.415.234	61.833.174			12.384.963	3.282.555.665	8.338.680.843	16.287.156.867		16.287.156.867
	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												-8.338.680.843	-8.338.680.843		-8.338.680.843
	Total Comprehensive Income (Loss)						405.454.252	-25.134.554			-2.442.439	4.316.103.227	519.656.618	5.213.637.104		5.213.637.104
	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		500.000.000	4.002.008.184	-3.052.439	331.244	497.869.486	36.698.620			9.942.524	7.598.658.892	519.656.618	13.162.113.128		13.162.113.128	
Current Period 01.01.2024 - 30.09.2024	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		500.000.000	4.002.008.184		1.905.691		204.589.034			233.914.014	27.703.412.074	8.699.068.953	41.344.897.950		41.344.897.950
	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												-8.699.068.953	-8.699.068.953		-8.699.068.953
	Total Comprehensive Income (Loss)							-108.347			-624.362	6.798.589.230	1.873.586.994	8.671.443.514		8.671.443.514
	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		1,500,000,000										1,500,000,000			1,500,000,000
	Equity at end of period		2,000,000,000	4,002,008,184		1,905,691		204,480,687			233,289,652	34,502,001,303	1,873,586,994	42,817,272,511		42,817,272,511