

KAMUYU AYDINLATMA PLATFORMU

REYSAŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		1.188.393.634	1.611.879.04
Financial Investments		1.068.180.000	455.981.60
Trade Receivables		259.676.079	116.637.3
Trade Receivables Due From Related Parties		215.113.431	42.131.9
Trade Receivables Due From Unrelated Parties		44.562.648	74.505.3
Other Receivables		8.482.632	230.047.4
Other Receivables Due From Unrelated Parties		8.482.632	230.047.4
Prepayments		4.439.887	47.165.9
Prepayments to Unrelated Parties		4.439.887	47.165.9
Current Tax Assets		25.506.031	4.078.1
Other current assets SUB-TOTAL		2.554.678.263	2.465.789.6
Total current assets		2.554.678.263	2.465.789.6
NON-CURRENT ASSETS		2.554.016.205	2.403.763.0
Inventories		104.221.293	207.891.2
Investments accounted for using equity method		202.811.972	582.065.8
Investment property		40.943.745.075	40.943.745.0
Property, plant and equipment		2.519.076.956	1.734.722.7
Prepayments		472.794.260	156.177.9
Total non-current assets		44.242.649.556	43.624.602.9
Total assets		46.797.327.819	46.090.392.5
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		481.253.753	231.386.5
Current Portion of Non-current Borrowings		1.155.978.680	2.068.050.9
Trade Payables		45.877.940	950.088.6
Trade Payables to Related Parties		19.795.503	787.016.7
Trade Payables to Unrelated Parties		26.082.437	163.071.8
Employee Benefit Obligations		1.045.742	871.1
Other Payables		39.257.911	138.176.1
Other Payables to Unrelated Parties		39.257.911	138.176.1
Deferred Income Other Than Contract Liabilities		35.015.119	125.3
Current provisions		2.526.291	7.992.3
Other current provisions		2.526.291	7.992.3
SUB-TOTAL		1.760.955.436	3.396.691.1
Total current liabilities		1.760.955.436	3.396.691.1
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.221.410.546	1.661.365.3
Long Term Borrowings From Related Parties		2.221.410.546	1.661.365.3
Bank Loans		2.124.998.593	1.477.582.5
Lease Liabilities		96.411.953	183.782.8
Other Payables		3.997.165	5.430.5
Other Payables to Unrelated parties Deferred Income Other Than Contract Liabilities		3.997.165	5.430.5
Non-current provisions		425.775 865.229	18.0 1.315.3
Non-current provisions for employee benefits		865.229	1.315.3
Total non-current liabilities		2.226.698.715	1.668.129.2
Total liabilities		3.987.654.151	5.064.820.3
EQUITY		0.001.001.1202	0.00020.0
·		40,000,670,660	41.005.573
Equity attributable to owners of parent		42.809.673.668	41.025.572.1
Issued capital		2.000.000.000	500.000.0
Inflation Adjustments on Capital Share Premium (Discount)		3.998.623.214 1.905.691	3.998.623.2
Other Accumulated Comprehensive Income (Loss)			1.905.6
that will be Reclassified in Profit or Loss		200.921.754	200.921.7
Gains (Losses) on Hedge		0	
Gains (Losses) on Revaluation and Reclassification		200.921.754	200.921.7

Restricted Reserves Appropriated From Profits	74.115.205	195.446.054
Prior Years' Profits or Losses	34.661.472.485	27.591.745.104
Current Period Net Profit Or Loss	1.872.635.319	8.536.930.378
Total equity	42.809.673.668	41.025.572.195
Total Liabilities and Equity	46.797.327.819	46.090.392.591



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	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		2.592.190.996	1.072.367.435	995.627.090	442.375.09
Cost of sales		-144.767.698	-105.830.647	-48.865.682	-39.608.79
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.447.423.298	966.536.788	946.761.408	402.766.30
GROSS PROFIT (LOSS)		2.447.423.298	966.536.788	946.761.408	402.766.30
General Administrative Expenses		-27.530.074	-13.520.317	-12.417.567	-5.545.30
Other Income from Operating Activities		495.583.105	308.037.483	128.980.236	36.732.08
Other Expenses from Operating Activities		-78.884.224	-55.154.774	-31.985.330	-47.492.41
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.836.592.105	1.205.899.180	1.031.338.747	386.460.66
Share of Profit (Loss) from Investments Accounted for Using Equity Method		49.175.667	13.968.719	-110.171.928	13.297.63
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.885.767.772	1.219.867.899	921.166.819	399.758.28
Finance income		1.447.379.331	368.262.023	589.851.442	81.411.92
Finance costs		-1.268.281.057	-818.122.309	-245.986.894	-315.824.0
Gains (losses) on net monetary position		-1.192.230.726	-257.685.827	-453.361.323	-64.812.1
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.872.635.320	512.321.786	811.670.044	100.533.9
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.872.635.320	512.321.786	811.670.044	100.533.9
PROFIT (LOSS)		1.872.635.320	512.321.786	811.670.044	100.533.9
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		1.872.635.320	512.321.786	811.670.044	100.533.9
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)	25	0,93630000	1,02460000	0,40580000	0,201100
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		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		71.802.310	719.467.588	0	
TOTAL COMPREHENSIVE INCOME (LOSS)		1.944.437.630	1.231.789.374	811.670.044	100.533.99
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		1.944.437.630	1.231.789.374	811.670.044	100.533.99



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.263.694.610	751.874.15
Profit (Loss)		1.872.635.320	512.321.78
Adjustments to Reconcile Profit (Loss)		-101.321.320	134.859.68
Adjustments for depreciation and amortisation expense		72.939.345	50.607.72
Adjustments for Impairment Loss (Reversal of Impairment Loss)			
Adjustments for provisions		-6.899.460	32.189.50
Adjustments for fair value losses (gains)			
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			
Adjustments for Tax (Income) Expenses		-316.616.308	52.062.46
Adjustments for losses (gains) on disposal of non-current assets			
Adjustments Related to Gain and Losses on Net Monetary Position		149.255.103	
Changes in Working Capital		-507.619.390	104.692.67
Adjustments for decrease (increase) in trade accounts receivable		-143.038.720	18.872.53
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-143.038.720	18.872.53
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories		103.669.979	-6.667.00
Decrease (Increase) in Prepaid Expenses		221.564.827	131.80
Adjustments for increase (decrease) in trade accounts payable		-904.210.702	21.098.35
Increase (Decrease) in Trade Accounts Payables to Related Parties		-904.210.702	21.098.35
Adjustments for Increase (Decrease) in Contract Liabilities		0	
Adjustments for increase (decrease) in other operating payables		-186.331.516	70.117.12
Increase (Decrease) in Other Operating Payables to Related Parties		-186.331.516	70.117.12
Other Adjustments for Other Increase (Decrease) in Working Capital		400.726.742	1.139.85
Decrease (Increase) in Other Assets Related with Operations		400.726.742	1.139.85
Cash Flows from (used in) Operations		1.263.694.610	751.874.15
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-988.515.577	-1.498.815.23
Purchase of Property, Plant, Equipment and Intangible Assets		-988.515.577	-1.498.815.23
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.124.119.962	843.212.58
Proceeds from borrowings			843.212.58
Repayments of borrowings		-1.124.119.962	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-848.940.929	96.271.49
Effect of exchange rate changes on cash and cash equivalents		425.455.517	
Net increase (decrease) in cash and cash equivalents		-423.485.412	96.271.49
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.611.879.046	542.115.44
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	(
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.188.393.634	638.386.938



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

									ity attributable to owners of	parent [member]							
		Footnote Reference						Other Accumulated Comprehensive Income That Will Not Be R	Reclassified In Profit Or Loss	Other Accumulated	Comprehensive Income That Will Be Reclassified In Profi			Retained Earni	ings	Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capita	sl Share premiums or discounts	s Effects of Combinations of Entities or Businesses Under Common (n Control 🕒	Gains/Losses on Revaluation and Remeasurement [member] Oth	her Reserves Of Other Gains	(Losses) Reserve Of Gains or Losses on Hedg	ge Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss		
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		500.000.000	3.998.623.2	14 331.24	44	2.816.351	92.415.234	6	1.302.923			9.568.612	3.292.441.078	8.329.472.076 16.286.970.731		16.286.970.731
	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 Other Restatements																0
	Restated Balances																0
	Transfers														-8.329.472.076 -8.329.472.076		-8.329.472.076
	Total Comprehensive Income (Loss)							405.454.252	-2	7.576.993			-3.052.438	4.311.576.984	512.321.788 5.198.723.592		5.198.723.592
	Profit (loss)																0
	Other Comprehensive Income (Loss)																0
	Issue of equity																0
	Capital Advance																0
	Capital Advance Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common																0
	Control Advance Dividend Payments																0
Previous Period	Dividends Paid																0
.01.2023 - 30.09.2023	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 Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																0
	control, equity 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																0
	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																0
	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																0
	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
	Equity at end of period		500.000.000	3.998.623.2	14 331.24	44	2.816.351	497.869.486	5	3.725.930			6.516.17	7.604.018.062	512.321.788 13.156.222.247		13.156.222.247
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		500.000.000	3.998.623.2	14 1.905.69	91					200.921.7	4 (195.446.05	27.591.745.104	8.536.930.378 41.025.572.195		41.025.572.195
	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														-8.536.930.378 -8.536.930.378		-8.536.930.378
	Total Comprehensive Income (Loss)												-121.330.850	7.069.727.381	1.872.635.320 8.821.031.851		8.821.031.851
	Profit (loss)																
	Other Comprehensive Income (Loss)		1														
	Issue of equity Capital Decrease		1.500.000.000												1.500.000.000		1.500.000.000
	Capital Advance														1.500.000.000		1.500.000.000
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control																
	Advance Dividend Payments																
Current Period	Dividends Paid																
.01.2024 - 30.09.2024	Decrease through Other Distributions to Owners																

	ease (Decrease) through Treasury Share nsactions									
	ease (Decrease) through Share-Based Payment nsactions									
Acqu	uisition or Disposal of a Subsidiary									
inter	ease (decrease) through changes in ownership rests in subsidiaries that do not result in loss of trol, equity									
Tran	nsactions with noncontrolling shareholders									
Incre	ease through Other Contributions by Owners									
Hed Carr or Fi	ount Removed from Reserve of Cash Flow ges and Included in Initial Cost or Other ying Amount of Non-Financial Asset (Liability) irm Commitment for which Fair Value Hedge ounting is Applied									
of Ti Cost Asse	ount Removed from Reserve of Change in Value ime Value of Options and Included in Initial t or Other Carrying Amount of Non-Financial et (Liability) or Firm Commitment for which Fair ie Hedge Accounting is Applied									
of Fo Inclu Non Com	ount Removed from Reserve of Change in Value orward Elements of Forward Contracts and uded in Initial Cost or Other Carrying Amount of -Financial Asset (Liability) or Firm unitment for which Fair Value Hedge ounting is Applied									
of Fo Initi Non Com	ount Removed from Reserve of Change in Value oreign Currency Basis Spreads and Included in al Cost or Other Carrying Amount of -Financial Asset (Liability) or Firm omitment for which fair Value Hedge ounting is Applied									
Incre	ease (decrease) through other changes, equity									
Equi	ity at end of period	2.000.00	0.000 3.998.623.214	1.905.691		200.921.754	74.115.205	34.661.472.485 1.872.635.319	42.809.673.668	42.809.673.668