

KAMUYU AYDINLATMA PLATFORMU

ARENA BİLGİSAYAR SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2022 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	PwC Bağımsız denetim ve serbest muhasebeci mali müşavirlik a.ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Arena Bilgisayar Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Arena Bilgisayar Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2022 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup 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 özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimii'ne 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.

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.
PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.
Mert Tüten, SMMM
Sorumlu Denetçi
İstanbul, 9 Ağustos 2022



Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

Financial Investments		Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Cubach Assets Cash and cash equivalents 3	atement of Financial Position (Balance Sheet)			
Cash and cash equivalents	Assets [abstract]			
Financial Investments 10 20,031,578 2,281, 1746 2,281, 1746 2,281, 1746 1,281,1746	CURRENT ASSETS			
Trade Receivables 2,775,14,156 2,239 Trade Receivables Due From Unrelated Parties 5 2,775,14,156 2,239 Derivative Financial Assets 7 1,476,75,688 9,10 Inventories 7 1,476,75,688 9,10 Trade Receivables 9 10,007,75,10 Total current assets 9 10,007,75,10 Total current assets 7,304,00,67 3,713 Total current assets 7,304,00,67 3,713 Total current assets 7,304,00,67 3,713 Total current assets 7,304,00,67 3,713 Total current assets 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Trade Receivables Due From Unrelated Parties 7,304,00,67 3,713 Total non-current Assets 7,304,00,67 3,713 Total non-current Assets 7,304,00,67 3,713 Total non-current Assets 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Trade Payables to Unrelated Parties 7,304,00,67 3,713 Deferred Income Other Than Contract Liabilities From Unrelated Parties 7,304,00,67 Deferred Income Other Than Contract Liabilities 7,304	Cash and cash equivalents	3	614.674.196	494.692
Trade Receivables Due From Unrelated Parties 5 2,787.6(14.186 22.33 16.16 14.76.751.588 90.35 90.35	Financial Investments	10	202.013.628	
Denotative Financial Assets 10	Trade Receivables		2.797.614.186	2.239.814
Description 1.4767.51.668 901.		5		2.239.814
Prespayments				16.886
Other current assets 9 100.072.625 3.37.13. Total current assets 5.304.200.267 3.71.3. Total current assets 5.304.200.267 3.71.3. Trade Receivables 4.085.590 2.2 Trade Receivables 4.085.590 2.2 Investment property 110.075.594 1.00 Right of Use Assets 5.501.81.43 4.6. Right of Use Assets and goodwill 16.181.65.412 1744. Goodwill 6.181.65.412 1744. Goodwill 7.000.000 1.000.000 General assets 2.001.55 1.1. Total assets 2.001.55 1.1. Total assets 2.001.55 1.1. Total assets 2.001.55 1.1. Total asset 2.001.55 1.1. Total asset 2.001.55 1.1. Total asset 2.000.000 LIBERTIES AND COUNTY CURRENT LIBERTIES 1.488.878.025 86.11 Rank Loans 4 1.476.130.355 86.11 Rank Loans 4 1.476.130.355 85.11 Rank Loans 4 1.476.130.355 85.11 Rank Loans 4 1.776.400 1.0. Trade Payables 1.713.3011 2.58 Current Borrowings From Unrelated Parties 2.285.157.112 1.963. Employee Benefit Obligations 6.503.751 9.9 Employee Benefit Obligations 6.503.751 9.9 Employee Benefit Obligations 6.503.751 9.9 Current provisions 6.503.751 9.9 Employee Benefit Obligations 6.503.751 9.9 Current provisions for employee benefits 0 1.1 Current provisions for employee benefits 1.133.011 2.58 Current tacklabilities 1.133.011 2.58 Current provisions for employee benefits 1.300.000 1.000.000 English Statistics 1.182.7036 1.1 Non-current provisions for employee benefits 1.182.7036 1.1 Non-current provisions for employee benefits 1.182.7036 1.1 Non-current provisions for employee benefits 1.182.7036 1.1 Non-current provisions for employee benefits 1.182.7036 1.1 Non-current provisions for employee benefits 1.182.7036 1.1 Non-current pr				901.84
SUB-TOTAL S.304.200.267 3.713. 7.701				26.660
Total current assets \$.394,200,267 3.713. MON-CURRENT ASSETS		9		
NON-CURRENT ASSETS				
Trade Receivables			5.304.200.267	3.713.090
Trade Receivables Due From Unrelated Parties 1,814,840 1,814				
Impestment property 18.148.401 14.4 Property, plant and equipment 11.067.584 3.00 1.067.584 3.00 1.067.584 3.00 1.067.584 3.00 1.067.584 3.00				2.009
Property, plant and equipment 11.067.584 13.08 16.184.5412 174 16.00 16.184.5412 174		5		2.00
Fight of Use Assets 15,918,143 46,6 168,154,12 174,				14.13
Intangible assets and goodwill 83.683.081 83.00 83.00 83.00 83.00 83.00 83.00 83.00 83.00 84.462.331 90.00 9				10.68
Goodwill 83,8630,81 83,6830,81 83,6830,81 84,62,331 90.0 9	-			
Other intangible assets 84.462.331 90.0 Deferred Tax Asset 0 4.2 Other Non-current Assets 20.21965 1.2 Total non-current assets 259.387.085 254. Total assets 5.563.597.352 3.958. LABRUTES AND EQUITY CUrrent Borrowings 1.488.878.025 861. Current Borrowings From Unrelated Parties 1.488.878.025 861. Bank Loans 4 1.476.103.385 851. Lease Liabilities 4 1.2,747.640 10. Trade Payables to Unrelated Parties 5 2.959.157.212 1.963. Trade Payables to Unrelated Parties 5 2.959.157.212 1.963. Employee Benefit Obligations 6.503.751 9. 0. Other Payables to Unrelated Parties 6 17.133.011 28. Deferred Income Other Than Contract Liabilities 6 17.133.011 28. Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84. Current provisions Current provisions for employee benefits 0				
Deferred Tax Asset 0				90.99
Other Non-current Assets 2,021,965 1 Total aon-current assets 259,387,065 254. Total assets 5,563,587,352 3,968. LABILITIES AND EQUITY CURRENT LABILITIES Current Borrowings 1,488,678.025 861. Current Borrowings From Unrelated Parties 1,476,130,355 851. Bank Loans 4 1,777,640 10. Trade Payables 2,895,157,212 1,963. Trade Payables to Unrelated Parties 5 2,895,157,212 1,963. Employee Benefit Obligations 6,503,751 9. 0,01. Other Payables to Unrelated Parties 6 17,133,011 28. Other Payables to Unrelated Parties 6 17,133,011 28. Other Payables to Unrelated Parties 6 17,133,011 28. Other Payables to Unrelated Parties 6 17,133,011 28. Other Payables to Unrelated Parties 6 17,133,011 28. Current provisions 0 1 Current provisions				4.58
Total non-current assets 259.387.085 254. Total assets 5.563.587.352 3.968. LIABILITIES Current Borrowings 1.488.878.025 861. Current Borrowings From Unrelated Parties 1.488.878.025 861. Bank Loans 4 1.2747.60 10. Trade Payables 2.895.157.212 1.963. Trade Payables to Unrelated Parties 5 2.895.157.212 1.963. Employee Benefit Obligations 6.503.751 9.9 0.0 Other Payables to Unrelated Parties 6 17.133.011 28. Other Payables to Unrelated Parties 6 17.133.011 28. Deferred Income Other Than Contract Liabilities 67.224.939 84. Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84. Current tax liabilities, current 0 1. 0 1. Current tax liabilities, current 0 1. 0 1. Current tax liabilities, current 0 1. 0 1. <td></td> <td></td> <td></td> <td>1.39</td>				1.39
Current Borrowings 1.488.878.025 861.1				254.35
Current Borrowings 1.488.878.025 861.1				3.968.04
Current Borrowings	LIABILITIES AND EQUITY			
Current Borrowings				
Current Borrowings From Unrelated Parties 1.488.878.025 861.1 Bank Loans 4 1.476.130.385 851.1 Lease Liabilities 4 1.2747.640 10. Trade Payables 2.895.157.212 1.963.1 Employee Benefit Obligations 6.503.751 9. Other Payables to Unrelated Parties 6 17.133.011 28. Other Payables to Unrelated Parties 6 17.133.011 28. Other Payables to Unrelated Parties 6 17.133.011 28. Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84. Current provisions 0 1. 2. 2. Current provisions for employee benefits 0 1. 2. 2. 2. 3. 3. 3. 2. 2. 3. </td <td></td> <td></td> <td></td> <td></td>				
Bank Loans 4 1.476.130.385 851.1 Lease Liabilities 4 12.747.640 10. Trade Payables 2.895.157.212 1.963. Trade Payables to Unrelated Parties 5 2.895.157.212 1.963. Employee Benefit Obligations 6.503.751 9. Other Payables to Unrelated Parties 6 17.133.011 28. Other Payables to Unrelated Parties 6 17.133.011 28. Deferred Income Other Than Contract Liabilities 67.224.939 84. Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84. Current provisions 0 1 1 1 2 1 1 1 2 2 3 84. 3 2 3 84. 3 3 3 84. 3 2 3 84. 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				861.97
Lease Liabilities	-			861.97
Trade Payables 2.895.157.212 1.963.1 Trade Payables to Unrelated Parties 5 2.895.157.212 1.963.1 Employee Benefit Obligations 6.503.751 9. Other Payables 17.133.011 28.8 Other Payables to Unrelated Parties 6 17.133.011 28.8 Deferred Income Other Than Contract Liabilities from Unrelated Parties 67.224.939 84.4 Deferred Income Other Than Contract Liabilities from Unrelated Parties 0 1.7 Current provisions 0 1.7 Current provisions for employee benefits 0 1.6 SUB-TOTAL 4.744.896.938 2.950.2 Total current liabilities 4.744.896.938 2.950.2 NON-CURRENT LIABILITIES 4.744.896.938 2.950.2 Long Term Borrowings 160.664.700 185.2 Long Term Borrowings From Unrelated Parties 160.664.700 185.2 Bank Loans 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.6 <td></td> <td></td> <td></td> <td>851.85</td>				851.85
Trade Payables to Unrelated Parties 5 2.895.157.212 1.963.1 Employee Benefit Obligations 6.503.751 9. Other Payables 17.133.011 28.1 Other Payables to Unrelated Parties 6 17.133.011 28.1 Deferred Income Other Than Contract Liabilities 67.224.939 84.1 Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84.1 Current tax liabilities, current 0 1.7 0 1.7 Current provisions 0 0 1.7 0 1.7 SUB-TOTAL 4.474.896.938 2.950.0 2		4		
Employee Benefit Obligations 6.503.751 9. Other Payables 17.133.011 28.6 Other Payables to Unrelated Parties 6 17.133.011 28.6 Other Payables to Unrelated Parties 67.224.939 84.3 Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84.3 Current tax liabilities, current 0 1.7		5		
Other Payables 17.133.011 28.6 Other Payables to Unrelated Parties 6 17.133.011 28.6 Deferred Income Other Than Contract Liabilities 67.224.939 84.5 Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84.5 Current tax liabilities, current 0 1.6	· · · · · · · · · · · · · · · · · · ·	5		9.18
Other Payables to Unrelated Parties 6 17.133.011 28.6 Deferred Income Other Than Contract Liabilities 67.224.939 84.4 Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84.4 Current tax liabilities, current 0 1.1 Current provisions 0 4 Current provisions for employee benefits 0 5 SUB-TOTAL 4.474.896.938 2.950.3 Total current liabilities 4.474.896.938 2.950.3 NON-CURRENT LIABILITIES 160.664.700 185.4 Long Term Borrowings From Unrelated Parties 160.664.700 185.4 Bank Loans 4 142.274.585 166.6 Lease Liabilities 4 18.390.115 18.4 Non-current provisions for employee benefits 13.827.036 11. Non-current provisions for employee benefits 192.993.476 203. Total labilities 4.667.890.414 3.153. EQUITY Equity attributable to owners of parent 895.696.938 814.4				28.02
Deferred Income Other Than Contract Liabilities 67.224.939 84.4 Deferred Income Other Than Contract Liabilities from Unrelated Parties 8 67.224.939 84.4 Current tax liabilities, current 0 1.7 <td>•</td> <td>6</td> <td></td> <td>28.02</td>	•	6		28.02
Deferred Income Other Than Contract Liabilities from Unrelated Parties	·			84.84
Current provisions 0 3 Current provisions for employee benefits 0 3 SUB-TOTAL 4.474.896.938 2.950.3 Total current liabilities 4.474.896.938 2.950.3 NON-CURRENT LIABILITIES Long Term Borrowings 160.664.700 185.4 Long Term Borrowings From Unrelated Parties 160.664.700 185.4 Bank Loans 4 142.274.585 166.8 Lease Liabilities 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6.6 Total non-current liabilities 192.993.476 203.7 Total liabilities 4.667.890.414 3.153.3 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.00	Deferred Income Other Than Contract Liabilities from	8		84.84
Current provisions for employee benefits 0 6 SUB-TOTAL 4.474.896.938 2.950.0 Total current liabilities 4.474.896.938 2.950.0 NON-CURRENT LIABILITIES 4 160.664.700 185.0 Long Term Borrowings 160.664.700 185.0 166.64.700 185.0 Bank Loans 4 142.274.585 166.64.700 185.0	Current tax liabilities, current		0	1.79
SUB-TOTAL 4.474.896.938 2.950.0 Total current liabilities 4.474.896.938 2.950.0 NON-CURRENT LIABILITIES	Current provisions		0	86
Total current liabilities 4.474.896.938 2.950.00 NON-CURRENT LIABILITIES Long Term Borrowings 160.664.700 185.00 Long Term Borrowings From Unrelated Parties 160.664.700 185.00 Bank Loans 4 142.274.585 166.00 Lease Liabilities 4 18.390.115 18.00 Non-current provisions 13.827.036 11.00 Non-current provisions for employee benefits 13.827.036 11.00 Deferred Tax Liabilities 18.501.740 6.00 Total non-current liabilities 192.993.476 203.00 Total liabilities 4.667.890.414 3.153.00 EQUITY Equity attributable to owners of parent 895.696.938 814.00 Issued capital 100.000.000 100.00	Current provisions for employee benefits		0	86
NON-CURRENT LIABILITIES Long Term Borrowings 160.664.700 185.4 Long Term Borrowings From Unrelated Parties 160.664.700 185.4 Bank Loans 4 142.274.585 166.6 Lease Liabilities 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6 Total non-current liabilities 192.993.476 203. Total liabilities 4.667.890.414 3.153.4 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.6	SUB-TOTAL		4.474.896.938	2.950.32
Long Term Borrowings 160.664.700 185.4 Long Term Borrowings From Unrelated Parties 160.664.700 185.4 Bank Loans 4 142.274.585 166.8 Lease Liabilities 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6.5 Total non-current liabilities 192.993.476 203.3 Total liabilities 4.667.890.414 3.153.5 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.6	Total current liabilities		4.474.896.938	2.950.32
Long Term Borrowings From Unrelated Parties 160.664.700 185.6 Bank Loans 4 142.274.585 166.4 Lease Liabilities 4 18.390.115 18.6 Non-current provisions 13.827.036 11.6 Non-current provisions for employee benefits 13.827.036 11.6 Deferred Tax Liabilities 18.501.740 6.6 Total non-current liabilities 192.993.476 203.7 Total liabilities 4.667.890.414 3.153.8 EQUITY Equity attributable to owners of parent 895.696.938 814.6 Issued capital 100.000.000 100.0	NON-CURRENT LIABILITIES			
Bank Loans 4 142.274.585 166.6 Lease Liabilities 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6.5 Total non-current liabilities 192.993.476 203.5 Total liabilities 4.667.890.414 3.153.5 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.00	Long Term Borrowings		160.664.700	185.47
Lease Liabilities 4 18.390.115 18.4 Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6.3 Total non-current liabilities 192.993.476 203.3 Total liabilities 4.667.890.414 3.153.4 EQUITY 895.696.938 814.4 Issued capital 100.000.000 100.0	Long Term Borrowings From Unrelated Parties		160.664.700	185.47
Non-current provisions 13.827.036 11.4 Non-current provisions for employee benefits 13.827.036 11.4 Deferred Tax Liabilities 18.501.740 6.3 Total non-current liabilities 192.993.476 203.3 Total liabilities 4.667.890.414 3.153.3 EQUITY 895.696.938 814.4 Issued capital 100.000.000 100.00	Bank Loans	4	142.274.585	166.83
Non-current provisions for employee benefits Deferred Tax Liabilities 18.501.740 6.3 Total non-current liabilities 192.993.476 203.3 Total liabilities EQUITY Equity attributable to owners of parent Issued capital	Lease Liabilities	4	18.390.115	18.64
Deferred Tax Liabilities Total non-current liabilities Total liabilities Equity attributable to owners of parent Issued capital 18.501.740 6 192.993.476 203 4.667.890.414 3.153 895.696.938 814.4. 100.000.000 100.00	Non-current provisions		13.827.036	11.48
Total non-current liabilities 192.993.476 203.3 Total liabilities 4.667.890.414 3.153.8 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.00	Non-current provisions for employee benefits		13.827.036	11.48
Total liabilities 4.667.890.414 3.153.5 EQUITY Equity attributable to owners of parent 895.696.938 814.4 Issued capital 100.000.000 100.00				6.28
Equity attributable to owners of parent 895.696.938 814. Issued capital 100.000.000 100.00				203.24
Equity attributable to owners of parent Issued capital 895.696.938 100.000.000 100.000	Total liabilities		4.667.890.414	3.153.57
Issued capital 100.000.000 100.00	EQUITY			
Issued capital 100.000.000 100.00	Equity attributable to owners of parent		895.696.938	814.47
Share Premium (Discount) 925.089	Issued capital		100.000.000	100.00
	Share Premium (Discount)		925.089	720

Total Liabilities and Equity	5.563.587.352	3.968.049.283
Total equity	895.696.938	814.473.402
Current Period Net Profit Or Loss	57.014.535	67.149.241
Prior Years' Profits or Losses	114.812.824	78.342.412
Restricted Reserves Appropriated From Profits	17.076.314	12.132.452
Exchange Differences on Translation	-556.677.924	-364.654.773
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	-556.677.924	-364.654.773
Exchange Differences on Translation	1.164.103.684	922.341.434
Other Revaluation Increases (Decreases)	-1.557.584	-1.557.584
Gains (Losses) on Revaluation and Remeasurement	-1.557.584	-1.557.584
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	1.162.546.100	920.783.850



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	12	6.455.833.760	2.532.377.721	3.593.155.548	1.286.300.00
Cost of sales	12	-6.135.544.345	-2.407.055.296	-3.410.851.421	-1.219.409.93
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		320.289.415	125.322.425	182.304.127	66.890.06
GROSS PROFIT (LOSS)		320.289.415	125.322.425	182.304.127	66.890.06
General Administrative Expenses	13, 14	-91.274.679	-26.007.183	-55.079.162	-14.206.85
Marketing Expenses	13, 14	-80.414.106	-30.542.112	-50.094.478	-16.572.02
Other Income from Operating Activities		17.034.520	1.970.150	6.703.466	1.508.29
PROFIT (LOSS) FROM OPERATING ACTIVITIES		165.635.150	70.743.280	83.833.953	37.619.48
Investment Activity Income	15	37.885.954	0	25.471.497	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		203.521.104	70.743.280	109.305.450	37.619.48
Finance costs	16	-115.675.674	-40.583.838	-69.695.710	-22.089.44
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		87.845.430	30.159.442	39.609.740	15.530.03
Tax (Expense) Income, Continuing Operations		-30.830.895	-22.743.964	-10.322.535	-10.149.15
Current Period Tax (Expense) Income		-22.263.322	-16.572.461	-10.608.606	-14.580.1
Deferred Tax (Expense) Income		-8.567.573	-6.171.503	286.071	4.430.9
PROFIT (LOSS) FROM CONTINUING OPERATIONS		57.014.535	7.415.478	29.287.205	5.380.8
PROFIT (LOSS)		57.014.535	7.415.478	29.287.205	5.380.8
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		57.014.535	7.415.478	29.287.205	5.380.88
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)		0,57014535	0,07415478	0,29287205	0,0538088
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		241.967.119	115.903.570	88.975.483	32.394.8
Exchange Differences on Translation		241.967.119	115.903.570	88.975.483	32.394.8
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-192.023.151	-40.365.041	-48.820.163	-11.404.0
Exchange Differences on Translation		-192.023.151	-40.365.041	-48.820.163	-11.404.0
Gains (Losses) on Exchange Differences on Translation		-192.023.151	-40.365.041	-48.820.163	-11.404.0
OTHER COMPREHENSIVE INCOME (LOSS)		49.943.968	75.538.529	40.155.320	20.990.8
TOTAL COMPREHENSIVE INCOME (LOSS)		106.958.503	82.954.007	69.442.525	26.371.7
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		106.958.503	82.954.007	69.442.525	26.371.7



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-94.789.603	105.473.37
Profit (Loss)		57.014.535	7.415.47
Adjustments to Reconcile Profit (Loss)		273.513.914	39.872.55
Adjustments for depreciation and amortisation expense	12, 14	21.190.965	7.000.15
Adjustments for Impairment Loss (Reversal of Impairment Loss)		34.915.310	4.150.04
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	27.920.096	1.663.18
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	6.995.214	2.486.860
Adjustments for provisions		-439.660	594.03
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-439.660	594.03
Adjustments for Interest (Income) Expenses		116.490.408	40.611.778
Adjustments for interest expense	16	116.490.408	40.611.778
Adjustments for unrealised foreign exchange losses (gains)		41.723.752	-34.601.83
Adjustments for fair value losses (gains)	15	-37.885.954	
Other Adjustments for Fair Value Losses (Gains)	15	-37.885.954	
Adjustments for Tax (Income) Expenses		30.830.895	22.743.96
Other adjustments to reconcile profit (loss)		66.688.198	-625.592
Changes in Working Capital		-398.888.939	83.843.82
Adjustments for decrease (increase) in trade accounts receivable	5	-558.540.106	114.054.64
Adjustments for decrease (increase) in inventories	7	-578.057.655	-99.389.21
Decrease (Increase) in Prepaid Expenses	8	-77.951.018	-10.836.27
Adjustments for increase (decrease) in trade accounts payable		893.106.253	73.617.360
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	893.106.253	73.617.360
Increase (Decrease) in Employee Benefit Liabilities		-2.682.374	-532.00
Adjustments for increase (decrease) in other operating payables	6	-10.887.633	-5.659.688
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-10.887.633	-5.659.688
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	-17.616.862	29.445.040
Other Adjustments for Other Increase (Decrease) in Working Capital		-46.259.544	-16.856.04
Decrease (Increase) in Other Assets Related with Operations		-66.903.457	-16.916.23
Increase (Decrease) in Other Payables Related with Operations		20.643.913	60.186
Cash Flows from (used in) Operations		-68.360.490	131.131.86
Payments Related with Provisions for Employee Benefits		-542.281	-335.58
Income taxes refund (paid)		-26.195.156	-10.696.98
Other inflows (outflows) of cash		308.324	-14.625.909
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-160.279.326	2.085.14
Purchase of Property, Plant, Equipment and Intangible Assets		-3.759.960	-1.560.008
Interest received	16	7.608.308	3.645.15
Other inflows (outflows) of cash	10	-164.127.674	3.043.13.
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	10	316.750.154	-105.438.99
Proceeds from borrowings		460.327.994	200.100.00
Proceeds from Loans		460.327.994	
Repayments of borrowings		0	-27.746.48
Loan Repayments		0	-27.746.48
Payments of Lease Liabilities		-8.487.243	-10.192.28
Dividends Paid		-25.734.967	-16.164.193
Interest paid		-109.355.630	-51.336.02
Other inflows (outflows) of cash			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		61.681.225	2.119.53
Effect of exchange rate changes on cash and cash equivalents		58.300.484	28.358.53
Net increase (decrease) in cash and cash equivalents		119.981.709	30.478.06

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	494.692.487	226.583.622
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	614.674.196	257.061.686



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

								Equity						
								ble to owners of parent [member]						1
		Footnote Reference			Other Accumulated Comprehensive Income That Will Not Be Rec	lassified In Profit Or Loss	Other Accum	ulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Ret	ained Earnir	ngs	1	
			Issued Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]					Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [membe	r]
			issued capital	State permans of discounts		Exchange Differences on Translation	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits		Net Profit or Loss		
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		32.000.000	407.380	-1.557.584 -1.557.584	420.490.848 418.933.264	-42.229.897		-42.229.897	7 10.676.033	99.322.374	64.640.650 163.963.02	4 583.749.804	583.749.804
	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		0	0	0 0	0 0	0		0	0 1.456.419	63.184.231	-64.640.650 -1.456.41	9 0	o
	Total Comprehensive Income (Loss)		0	75.738	0 0	115.827.832 115.827.832	-40.365.041		-40.365.041	0	0	7.415.478 7.415.47	8 82.954.007	82.954.007
	Profit (loss)		0	0	0 0	0 0	0		O	0	0	7.415.478 7.415.47	8 7.415.478	7.415.478
	Other Comprehensive Income (Loss)		0	75.738	0 0	115.827.832 115.827.832	-40.365.041		-40.365.041	1	0	0	0 75.538.529	75.538.529
	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			0	0 0	0 0					16.164.193	0 -16.164.19	16 164 103	-16.164.193
eriod 0.06.2021			Ů	Ü		0 0	0				10.104.193	0 -16.104.19	3 -10.104.133	-10.104.193
	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		32.000.000	483.118	-1.557.584 -1.557.584	536.318.680 534.761.096	-82.594.938		-82.594.938	8 12.132.452	46.342.412	7.415.478 153.757.89	0 650.539.618	650.539.618
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		100.000.000	720.220	-1.557.584 -1.557.584	922.341.434 920.783.850	-364.654.773		-364.654.773	3 12.132.452	78.342.412	67.149.241 145.491.65	3 814.473.402	814.473.402
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in													
	Acquainting Policies Adjustments Related to Voluntary Changes in													
	Accounting Policies													
	Adjustments Related to Errors Other Restatements													
	Other Restatements Restated Balances													
	Transfers		0	0	0 0	0 0	0		0	0 4.943.862	62.205.379	-67.149.241 -4.943.86	2 0	O
	Total Comprehensive Income (Loss)		0						-192.023.151			57.014.535 57.014.53		106.958.503
	Profit (loss)		0						0		0			57.014.535
	Other Comprehensive Income (Loss)		0	204.869	0 0	241.762.250 241.762.250	-192.023.151		-192.023.151	1 0	0	0	0 49.943.968	49.943.968
	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													