



KAMUYU AYDINLATMA PLATFORMU

AHLATCI YATIRIM MENKUL DEĞERLER A.Ş. Financial Report Unconsolidated 2023 - 1. 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 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		50.053.459	49.964.188
Financial Investments		392.654.164	272.732.248
Trade Receivables		1.341.970.972	939.520.256
Trade Receivables Due From Related Parties		1.514	0
Trade Receivables Due From Unrelated Parties		1.341.969.458	939.520.256
Other Receivables		36.833.542	26.979.215
Other Receivables Due From Unrelated Parties		36.833.542	26.979.215
Prepayments		1.887.818	0
Prepayments to Unrelated Parties		1.887.818	0
Current Tax Assets		2.032.327	765.860
SUB-TOTAL		1.825.432.282	1.289.961.767
Total current assets		1.825.432.282	1.289.961.767
NON-CURRENT ASSETS			
Other Receivables		150.509.002	126.362.638
Other Receivables Due From Unrelated Parties		150.509.002	126.362.638
Property, plant and equipment		6.072.829	1.549.784
Machinery And Equipments		1.784.352	1.267.436
Vehicles		3.867.197	
Fixtures and fittings		421.280	282.348
Right of Use Assets		1.933.650	2.201.685
Intangible assets and goodwill		2.477.145	2.528.857
Goodwill		2.477.145	2.528.857
Prepayments		1.073.690	946.119
Prepayments to Unrelated Parties		1.073.690	946.119
Total non-current assets		162.066.316	133.589.083
Total assets		1.987.498.598	1.423.550.850
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.277.464	1.404.082
Current Borrowings From Related Parties		1.277.464	1.404.082
Bank Loans		4.202	6.596
Lease Liabilities		1.273.262	1.397.486
Trade Payables		1.204.360.567	838.059.936
Trade Payables to Related Parties		718.463	212.788
Trade Payables to Unrelated Parties		1.203.642.104	837.847.148
Employee Benefit Obligations		4.523.548	3.503.212
Other Payables		229.435	162.638
Other Payables to Unrelated Parties		229.435	162.638
Current provisions		528.503	296.565
Current provisions for employee benefits		528.503	296.565
Other Current Liabilities		2.192.331	1.750.048
Other Current Liabilities to Unrelated Parties		2.192.331	1.750.048
SUB-TOTAL		1.213.111.848	845.176.481
Total current liabilities		1.213.111.848	845.176.481
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.704.511	1.820.136
Long Term Borrowings From Related Parties		1.704.511	1.820.136
Lease Liabilities		1.704.511	1.820.136
Non-current provisions		1.127.202	1.004.328
Non-current provisions for employee benefits		1.127.202	1.004.328
Deferred Tax Liabilities		34.527.707	12.537.511
Total non-current liabilities		37.359.420	15.361.975
Total liabilities		1.250.471.268	860.538.456
EQUITY			
Equity attributable to owners of parent		737.027.330	563.012.394
Issued capital		600.000.000	517.000.000

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-43.383	-73.433
Gains (Losses) on Revaluation and Remeasurement		-43.383	-73.433
Gains (Losses) on Remeasurements of Defined Benefit Plans		-43.383	-73.433
Restricted Reserves Appropriated From Profits		556.746	320.879
Legal Reserves		556.746	320.879
Prior Years' Profits or Losses		45.529.081	149.773.818
Current Period Net Profit Or Loss		90.984.886	-104.008.870
Total equity		737.027.330	563.012.394
Total Liabilities and Equity		1.987.498.598	1.423.550.850

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		408.507.257	28.218.663
Cost of sales		-222.267.936	-653.642
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		186.239.321	27.565.021
GROSS PROFIT (LOSS)		186.239.321	27.565.021
General Administrative Expenses		-14.972.671	-5.089.552
Marketing Expenses		-5.788.544	-1.510.747
Other Income from Operating Activities		8.341.900	37.165.284
Other Expenses from Operating Activities		-434.962	-610.914
PROFIT (LOSS) FROM OPERATING ACTIVITIES		173.385.044	57.519.092
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		173.385.044	57.519.092
Finance income		25.232.155	8.410.979
Finance costs		-83.463.408	-14.947.354
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.153.791	50.982.717
Tax (Expense) Income, Continuing Operations		-24.168.905	-11.837.726
Current Period Tax (Expense) Income		-2.186.223	-482.154
Deferred Tax (Expense) Income		-21.982.682	-11.355.572
PROFIT (LOSS) FROM CONTINUING OPERATIONS		90.984.886	39.144.991
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		90.984.886	39.144.991
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		90.984.886	39.144.991
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		30.050	88.562
Gains (Losses) on Remeasurements of Defined Benefit Plans		37.563	115.015
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-7.513	-26.453
Taxes Relating to Remeasurements of Defined Benefit Plans		-7.513	-26.453
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation of Foreign Operations		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		30.050	88.562
TOTAL COMPREHENSIVE INCOME (LOSS)		91.014.936	39.233.553
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		91.014.936	39.233.553

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		90.984.886	39.144.991
Profit (Loss) from Continuing Operations	18	90.984.886	39.144.991
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	9,10,11	606.072	118.700
Adjustments for provisions		-40.609	161.142
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12,14	-40.609	161.142
Adjustments for Interest (Income) Expenses		-69.977.848	
Adjustments for Interest Income	19	-69.977.848	
Adjustments for fair value losses (gains)			29.457.700
Adjustments for Fair Value Losses (Gains) of Financial Assets	4		29.457.700
Adjustments for Tax (Income) Expenses	17	21.982.682	11.355.572
Other adjustments for which cash effects are investing or financing cash flow	17	-35.083.206	726.667
Changes in Working Capital			
Decrease (Increase) in Financial Investments	6	-84.658.485	
Adjustments for decrease (increase) in trade accounts receivable		-359.041.711	-92.431.587
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-359.041.711	-92.431.587
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.063.861	-1.216.230
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-6.063.861	-1.216.230
Decrease (Increase) in Prepaid Expenses	15	-2.015.391	183.973
Adjustments for increase (decrease) in trade accounts payable		288.941.556	67.456.958
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	3,7	288.941.556	67.456.958
Increase (Decrease) in Employee Benefit Liabilities	13	1.137.102	71.749
Adjustments for increase (decrease) in other operating payables		-9.289.039	141.810
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9,8,10,15	-9.289.039	141.810
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	17	74.736.073	
Cash Flows from (used in) Operations			
Income taxes refund (paid)		325.515	-1.370.899
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		4.809.368	-94.997
Purchase of property, plant and equipment		4.809.368	-94.997
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Repayments of borrowings		4.202	6.027
Loan Repayments		-385.000	
Cash Outflows from Other Financial Liabilities		389.202	6.027
Payments of Lease Liabilities		-268.035	-185.586
Other inflows (outflows) of cash		83.000.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents		89.271	53.525.990
Net increase (decrease) in cash and cash equivalents		89.271	24.068.290
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
		49.964.188	184.363.287
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
		50.053.459	208.431.577

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent (member)									Non-controlling interests (member)
	Issued Capital	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)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans										
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	55.000.000	-1.207			0	70.823.399	81.987.608	207.809.800	0	207.809.800
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					320.879	81.666.729	-81.987.608	0	0	0
Total Comprehensive Income (Loss)		88.562					39.144.991	39.233.553	0	39.233.553
Profit (loss)								39.144.991	0	39.144.991
Other Comprehensive Income (Loss)		88.562						88.562	0	88.562
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	55.000.000	87.355			320.879	152.490.128	39.144.991	247.043.353	0	247.043.353
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	517.000.000	-73.433			320.879	149.773.818	-104.008.870	563.012.394	0	563.012.394
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					255.867	-104.244.737	104.008.870	0	0	0
Total Comprehensive Income (Loss)		30.050					90.984.886	91.014.936	0	91.014.936
Profit (loss)							90.984.886	90.984.886	0	90.984.886
Other Comprehensive Income (Loss)		30.050						30.050	0	30.050
Issue of equity	83.000.000							83.000.000	0	83.000.000
Capital Decrease										
Capital Advance										
Effect of Merger or Liquidation or Division										
Effects of Business Combinations Under Common Control										
Advance Dividend Payments										
Dividends Paid										

Previous Period
01.01.2022 - 31.03.2022

Current Period 01.01.2023 - 31.03.2023												
	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											
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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	600.000.000		-43.383			556.746	45.529.081	90.984.886	737.027.330	0	737.027.330