



KAMUYU AYDINLATMA PLATFORMU

AHLATCI YATIRIM MENKUL DEĞERLER A.Ş. Financial Report Unconsolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	FINANSAL EKSEN BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Ahlatıcı Yatırım Menkul Değerler A.Ş.

Yönetim Kurulu'na

Giriş

Ahlatıcı Yatırım Menkul Değerler A.Ş.'nin ("Şirket") 30 Haziran 2023 tarihli ilişikteki ara dönem özet finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 Denetimi"ne uygun olarak yürütülmüştür. Ara dönem 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 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 finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Exclusive Member of GGI Global Alliance AG

Ufuk Doğruer

Sorumlu Denetçi

İstanbul, 10 Ağustos 2023



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		68.223.271	49.964.188
Financial Investments		554.386.737	272.732.248
Trade Receivables		1.439.782.864	939.520.256
Trade Receivables Due From Related Parties		914.892	
Trade Receivables Due From Unrelated Parties		1.438.867.972	939.520.256
Other Receivables		60.363.614	26.979.215
Other Receivables Due From Unrelated Parties		60.363.614	26.979.215
Prepayments		3.181.564	
Prepayments to Unrelated Parties		3.181.564	
Current Tax Assets		2.796.332	765.860
SUB-TOTAL		2.128.734.382	1.289.961.767
Total current assets		2.128.734.382	1.289.961.767
NON-CURRENT ASSETS			
Other Receivables		262.364.193	126.362.638
Other Receivables Due From Unrelated Parties		262.364.193	126.362.638
Property, plant and equipment		6.301.899	1.549.784
Machinery And Equipments		2.205.606	1.267.436
Vehicles		3.667.419	
Fixtures and fittings		428.874	282.348
Right of Use Assets		15.808.473	2.201.685
Intangible assets and goodwill		2.773.751	2.528.856
Other Rights		2.773.751	2.528.856
Prepayments		2.162.493	946.120
Prepayments to Unrelated Parties		2.162.493	946.120
Total non-current assets		289.410.809	133.589.083
Total assets		2.418.145.191	1.423.550.850
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.553.147	1.404.082
Current Borrowings From Related Parties		7.553.147	1.404.082
Bank Loans		30.205	6.596
Lease Liabilities		7.522.942	1.397.486
Trade Payables		1.466.490.591	838.059.936
Trade Payables to Related Parties		12.221	212.788
Trade Payables to Unrelated Parties		1.466.478.370	837.847.148
Employee Benefit Obligations		5.491.364	3.503.212
Other Payables		509.363	162.638
Other Payables to Unrelated Parties		509.363	162.638
Current provisions		550.995	296.565
Current provisions for employee benefits		550.995	296.565
Other Current Liabilities		8.936.514	1.750.048
Other Current Liabilities to Unrelated Parties		8.936.514	1.750.048
SUB-TOTAL		1.489.531.974	845.176.481
Total current liabilities		1.489.531.974	845.176.481
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.811.697	1.820.134
Long Term Borrowings From Related Parties		10.811.697	1.820.134
Lease Liabilities		10.811.697	1.820.134
Non-current provisions		1.309.909	1.004.328
Non-current provisions for employee benefits		1.309.909	1.004.328
Deferred Tax Liabilities		58.194.176	12.537.513
Total non-current liabilities		70.315.782	15.361.975
Total liabilities		1.559.847.756	860.538.456
EQUITY			
Equity attributable to owners of parent		858.297.435	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		-25.878	-73.433
Gains (Losses) on Revaluation and Remeasurement		-25.878	-73.433
Gains (Losses) on Remeasurements of Defined Benefit Plans		-25.878	-73.433
Restricted Reserves Appropriated From Profits		556.746	320.879
Other Restricted Profit Reserves		556.746	320.879
Prior Years' Profits or Losses		45.529.081	149.773.818
Current Period Net Profit Or Loss		212.237.486	-104.008.870
Total equity		858.297.435	563.012.394
Total Liabilities and Equity		2.418.145.191	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 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	604.054.284	62.430.234	195.547.027	26.102.971
Cost of sales	19	-280.111.396	-2.454.885	-57.843.460	-1.801.243
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		323.942.888	59.975.349	137.703.567	24.301.728
GROSS PROFIT (LOSS)		323.942.888	59.975.349	137.703.567	24.301.728
General Administrative Expenses		-30.025.805	-10.933.241	-15.053.134	-5.843.689
Marketing Expenses		-11.461.266	-3.967.586	-5.672.721	-2.456.839
Other Income from Operating Activities		84.409.068	68.383.695	76.067.168	31.218.411
Other Expenses from Operating Activities		-1.354.321	-692.441	-919.439	-81.527
PROFIT (LOSS) FROM OPERATING ACTIVITIES		365.510.564	112.765.776	192.125.441	47.138.084
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		365.510.564	112.765.776	192.125.441	47.138.084
Finance income	21	56.385.663	707.884	31.153.507	405.505
Finance costs	22	-155.083.555	-34.944.421	-71.620.147	-19.997.067
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		266.812.672	78.529.239	151.658.801	27.546.522
Tax (Expense) Income, Continuing Operations		-54.575.186	-18.309.052	-30.406.281	-6.471.326
Current Period Tax (Expense) Income	17	-8.930.409	-1.000.981	-6.744.187	-518.827
Deferred Tax (Expense) Income	17	-45.644.777	-17.308.071	-23.662.094	-5.952.499
PROFIT (LOSS) FROM CONTINUING OPERATIONS		212.237.486	60.220.187	121.252.520	21.075.196
PROFIT (LOSS)		212.237.486	60.220.187	121.252.520	21.075.196
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		212.237.486	60.220.187	121.252.520	21.075.196
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		47.555	47.595	17.505	-40.967
Gains (Losses) on Remeasurements of Defined Benefit Plans		59.444	61.812	21.881	-53.203
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-11.889	-14.217	-4.376	12.236
Taxes Relating to Remeasurements of Defined Benefit Plans		-11.889	-14.217	-4.376	12.236
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		47.555	47.595	17.505	-40.967
TOTAL COMPREHENSIVE INCOME (LOSS)		212.285.041	60.267.782	121.270.025	21.034.229
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		212.285.041	60.267.782	121.270.025	21.034.229

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		212.237.486	60.220.187
Profit (Loss) from Continuing Operations	18	212.237.486	60.220.187
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	9 , 10 ,11	6.854.081	532.485
Adjustments for provisions		73.741	131.588
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12, 14	73.741	131.588
Adjustments for fair value losses (gains)		-123.016.837	-42.393.000
Other Adjustments for Fair Value Losses (Gains)	6	-123.016.837	-42.393.000
Adjustments for Tax (Income) Expenses	17	45.644.776	17.308.071
Other adjustments for which cash effects are investing or financing cash flow	17	1.510.228	987.955
Changes in Working Capital			
Decrease (Increase) in Financial Investments	6	-158.637.652	
Adjustments for decrease (increase) in trade accounts receivable		-459.476.456	-297.617.434
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-459.476.456	-297.617.434
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-10.303.683	-1.614.537
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-10.303.683	-1.614.537
Decrease (Increase) in Prepaid Expenses	15	-4.397.939	-427.557
Adjustments for increase (decrease) in trade accounts payable		418.617.842	318.705.590
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	3 ,7	418.617.842	318.705.590
Increase (Decrease) in Employee Benefit Liabilities	13	-4.389	-316.101
Adjustments for increase (decrease) in other operating payables		6.350.357	228.913
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8 ,9 ,10 ,15	6.350.357	228.913
Cash Flows from (used in) Operations			
Income taxes refund (paid)	17	9.179.006	29.157
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-5.781.032	-1.198.384
Purchase of property, plant and equipment	9	-5.427.032	-611.691
Purchase of intangible assets	10	-354.000	-586.693
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		908.495	38.405.628
Proceeds from Loans	5	908.495	38.405.628
Repayments of borrowings		-878.291	0
Loan Repayments	5	-878.291	
Payments of Lease Liabilities		-3.620.650	-371.171
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	16	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			42.393.000
Net increase (decrease) in cash and cash equivalents		18.259.083	135.004.390
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	4	49.964.188	184.363.287
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	4	68.223.271	319.367.677



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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		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	55.000.000	-1.207				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)		47.555					60.220.187	60.261.782	0	60.261.782	
Profit (loss)							60.220.187	60.220.187	0	60.220.187	
Other Comprehensive Income (Loss)		47.555							0		
Issue of equity		47.555						47.555	0	47.555	
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	46.388				320.879	152.490.129	60.220.187	268.077.583	0	268.077.583

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)		47.555					212.237.486	212.285.041	0	212.285.041	
Profit (loss)							212.237.486	212.237.486	0	212.237.486	
Other Comprehensive Income (Loss)		47.555							47.555	0	47.555
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 - 30.06.2022

