



KAMUYU AYDINLATMA PLATFORMU

INVEO YATIRIM HOLDİNG A.Ş. Financial Report Unconsolidated 2023 - 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 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3 ve 17	34.759.327	1.096.928
Financial Investments	5 ve 17	24.173.109	76.146.400
Financial Assets at Fair Value Through Profit or Loss		24.173.109	76.146.400
Financial Assets Designated at Fair Value Through Profit or Loss		24.173.109	76.146.400
Other Receivables		16.956.741	333.653.574
Other Receivables Due From Related Parties	8 ve 17	15.724.811	330.644.082
Other Receivables Due From Unrelated Parties	8	1.231.930	3.009.492
Prepayments		342.263	79.792
Prepayments to Unrelated Parties		342.263	79.792
Other current assets		1.678.522	240.639
Other Current Assets Due From Unrelated Parties		1.678.522	240.639
SUB-TOTAL		77.909.962	411.217.333
Total current assets		77.909.962	411.217.333
NON-CURRENT ASSETS			
Financial Investments	5	8.362.810.881	3.888.501.827
Financial Assets at Fair Value Through Profit or Loss		8.362.810.881	3.888.501.827
Financial Assets Designated As at Fair Value Through Profit or Loss		8.362.810.881	3.888.501.827
Other Receivables		4.248.446	9.799.746
Other Receivables Due From Related Parties	8 ve 17	4.248.446	9.799.746
Property, plant and equipment	7	185.664	250.911
Vehicles		145.513	187.759
Fixtures and fittings		40.151	63.152
Right of Use Assets	9	151.935	315.094
Total non-current assets		8.367.396.926	3.898.867.578
Total assets		8.445.306.888	4.310.084.911
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		807.613.846	660.724.827
Current Borrowings From Related Parties		327.590	228.045
Lease Liabilities	6 ve 17	327.590	228.045
Current Borrowings From Unrelated Parties		807.286.256	660.496.782
Lease Liabilities	6	0	68.597
Other short-term borrowings	6	807.286.256	660.428.185
Trade Payables	4	738.795	414.888
Trade Payables to Unrelated Parties		738.795	414.888
Employee Benefit Obligations	16	1.904.832	781.624
Other Payables		146.041.095	54.329.471
Other Payables to Related Parties	8 ve 17	80.367.283	21.086.996
Other Payables to Unrelated Parties	8	65.673.812	33.242.475
Current tax liabilities, current	10	0	3.527.059
Current provisions		165.255	81.906
Current provisions for employee benefits	16	165.255	81.906
SUB-TOTAL		956.463.823	719.859.775
Total current liabilities		956.463.823	719.859.775
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	200.230
Long Term Borrowings From Related Parties		0	200.230
Lease Liabilities	6 ve 17	0	200.230
Other Payables		130.681.756	243.882.572
Other Payables to Related Parties	8 ve 17	81.873.980	134.556.745
Other Payables to Unrelated parties	8	48.807.776	109.325.827
Non-current provisions		556.536	301.064
Non-current provisions for employee benefits	16	556.536	301.064
Deferred Tax Liabilities	10	361.196.107	136.369.811
Total non-current liabilities		492.434.399	380.753.677
Total liabilities		1.448.898.222	1.100.613.452

EQUITY			
Equity attributable to owners of parent		6.996.408.666	3.209.471.459
Issued capital	11	240.000.000	240.000.000
Treasury Shares (-)	11	-90.859.530	-35.957
Share Premium (Discount)	11	45.884.072	45.884.072
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		20.720	7.081
Gains (Losses) on Revaluation and Remeasurement		20.720	7.081
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	20.720	7.081
Restricted Reserves Appropriated From Profits	11	138.907.205	35.510.072
Legal Reserves		48.047.675	35.474.115
Treasury Share Reserves		90.859.530	35.957
Prior Years' Profits or Losses	11	2.784.709.058	916.645.649
Current Period Net Profit Or Loss		3.877.747.141	1.971.460.542
Total equity		6.996.408.666	3.209.471.459
Total Liabilities and Equity		8.445.306.888	4.310.084.911

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	12	98.986.755	85.942.118	6.236.849	8.096.291
Cost of sales	12	-4.302.621	-3.311.122	-2.214.467	-646.200
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		94.684.134	82.630.996	4.022.382	7.450.091
GROSS PROFIT (LOSS)		94.684.134	82.630.996	4.022.382	7.450.091
General Administrative Expenses	14	-31.431.440	-15.840.948	-15.622.173	-8.005.750
Marketing Expenses	14	-891.270	-751.167	-407.076	-178.056
Other Income from Operating Activities	13	4.155.172.480	941.254.174	3.415.385.067	497.541.717
Other Expenses from Operating Activities	13	-4.223.072	-22.744.166	-350.497	-14.046.406
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.213.310.832	984.548.889	3.403.027.703	482.761.596
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.213.310.832	984.548.889	3.403.027.703	482.761.596
Finance income	15	10.675.324	41.574.002	1.181.518	-14.817.729
Finance costs	15	-121.417.266	-29.049.534	-36.759.179	-14.193.350
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.102.568.890	997.073.357	3.367.450.042	453.750.517
Tax (Expense) Income, Continuing Operations		-224.821.749	-39.226.081	-211.463.452	-17.504.226
Deferred Tax (Expense) Income	10	-224.821.749	-39.226.081	-211.463.452	-17.504.226
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.877.747.141	957.847.276	3.155.986.590	436.246.291
PROFIT (LOSS)		3.877.747.141	957.847.276	3.155.986.590	436.246.291
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.877.747.141	957.847.276	3.155.986.590	436.246.291
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>	18	16,15730000	3,99100000	13,14990000	1,81770000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)		3.877.747.141	957.847.276	3.155.986.590	436.246.291
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		13.639	-272	-910	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		18.186	-227	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-4.547	-45	-910	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-4.547	-45	-910	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		13.639	-272	-910	0
TOTAL COMPREHENSIVE INCOME (LOSS)		3.877.760.780	957.847.004	3.155.985.680	436.246.291
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.877.760.780	957.847.004	3.155.985.680	436.246.291

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		3.877.747.141	957.847.276
Profit (Loss) from Continuing Operations		3.877.747.141	957.847.276
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	7 ve 9	250.793	421.122
Adjustments for provisions		350.426	348.858
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	350.426	348.858
Adjustments for Interest (Income) Expenses		116.545.631	20.657.499
Adjustments for Interest Income	15	-4.826.118	-8.318.830
Adjustments for interest expense	15	121.371.749	28.976.329
Adjustments for fair value losses (gains)	13	-4.477.606.389	-892.328.992
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments		-334.247.929	24.874.053
Adjustments for Fair Value Losses (Gains) of Financial Assets		-4.143.358.460	-917.203.045
Adjustments for Tax (Income) Expenses	10	224.821.749	39.226.081
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	14	-384.302	-525.568
Changes in Working Capital			
Decrease (Increase) in Financial Investments		66.317.502	-5.687.091
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.777.562	-2.015.248
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.777.562	-2.015.248
Decrease (Increase) in Prepaid Expenses		-262.471	4.933.494
Adjustments for increase (decrease) in trade accounts payable		323.907	302.977
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	-10.071
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		323.907	313.048
Increase (Decrease) in Employee Benefit Liabilities		1.123.208	560.469
Adjustments for increase (decrease) in other operating payables		-21.489.192	299.035.480
Increase (Decrease) in Other Operating Payables to Related Parties		6.597.522	155.580.994
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-28.086.714	143.454.486
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.279.140	1.087.631
Decrease (Increase) in Other Assets Related with Operations		-1.279.140	1.087.631
Cash Flows from (used in) Operations			
Interest received		4.826.118	8.318.830
Income taxes refund (paid)	10	-3.527.059	-575.631
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		4.302.621	3.836.690
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-20.000.000	-65.250.000
Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	-461.040.344
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		-329.213.124	-20.007.336
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures		0	-301.104.792
Cash advances and loans made to other parties		320.470.571	2.816.436
Cash Advances and Loans Made to Related Parties		320.470.571	2.816.436
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments		-90.823.573	-44.042.010
Payments to Acquire Entity's Shares		-90.823.573	-44.042.010
Proceeds from borrowings		630.000.000	482.455.900
Proceeds From Issue of Debt Instruments		630.000.000	482.455.900

Repayments of borrowings		-148.894.000	0
Payments of Issued Debt Instruments		-148.894.000	0
Payments of Lease Liabilities		-350.412	-287.625
Interest paid		-121.365.168	-28.974.206
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		33.662.399	9.900
Net increase (decrease) in cash and cash equivalents		33.662.399	9.900
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	1.096.928	22.294
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	34.759.327	32.194



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	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		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	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	96.000.000	-16.000	67.128.102	12.236	12.236	12.236			35.474.115	639.652.689	327.130.472	1.165.381.614	1.165.381.614	
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													0	
Other Restatements													0	
Restated Balances													0	
Transfers											327.130.472	-327.130.472	0	
Total Comprehensive Income (Loss)				-182	-182	-182					957.847.276	957.847.094	957.847.094	
Profit (loss)											957.847.276	957.847.276	957.847.276	
Other Comprehensive Income (Loss)				-182	-182	-182						-182	-182	
Issue of equity	144.000.000		-21.244.030								-122.755.970		0	
Capital Decrease													0	
Capital Advance													0	
Effect of Merger or Liquidation or Division													0	
Effects of Business Combinations Under Common Control													0	
Advance Dividend Payments													0	
Dividends Paid													0	
Decrease through Other Distributions to Owners													0	
Increase (Decrease) through Treasury Share Transactions		-44.042.010							44.042.010	-44.042.010		-44.042.010	-44.042.010	
Increase (Decrease) through Share-Based Payment Transactions													0	
Acquisition or Disposal of a Subsidiary													0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0	
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 Accounting is Applied													0	
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													0	
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													0	
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													0	
Increase (decrease) through other changes, equity													0	
Equity at end of period	240.000.000	-44.058.010	45.884.072	12.054	12.054	12.054			79.516.125	799.965.181	957.847.276	2.079.186.698	2.079.186.698	
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	11	240.000.000	-35.957	45.884.072	7.081	7.081	7.081			35.510.072	916.645.649	1.971.460.542	3.209.471.459	3.209.471.459
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													0	
Other Restatements													0	
Restated Balances													0	
Transfers											12.573.560	-1.958.886.982	-1.971.460.542	0
Total Comprehensive Income (Loss)					13.639	13.639	13.639				3.877.747.141	3.877.760.780	3.877.760.780	
Profit (loss)											3.877.747.141	3.877.747.141	3.877.747.141	
Other Comprehensive Income (Loss)					13.639	13.639	13.639					13.639	13.639	
Issue of equity													0	
Capital Decrease													0	
Capital Advance													0	
Effect of Merger or Liquidation or Division													0	
Effects of Business Combinations Under Common Control													0	
Advance Dividend Payments													0	
Dividends Paid													0	

Previous Period
01.01.2022 - 30.09.2022

