



KAMUYU AYDINLATMA PLATFORMU

AHLATCI YATIRIM MENKUL DEĞERLER 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		84.543.423	49.964.188
Financial Investments		908.461.252	272.732.248
Trade Receivables		1.742.223.859	939.520.256
Trade Receivables Due From Related Parties		969.911	
Trade Receivables Due From Unrelated Parties		1.741.253.948	939.520.256
Other Receivables		18.179.513	26.979.215
Other Receivables Due From Unrelated Parties		18.179.513	26.979.215
Prepayments		6.365.266	
Prepayments to Unrelated Parties		6.365.266	
Current Tax Assets		5.292.593	765.860
SUB-TOTAL		2.765.065.906	1.289.961.767
Total current assets		2.765.065.906	1.289.961.767
NON-CURRENT ASSETS			
Other Receivables		203.091.886	126.362.638
Other Receivables Due From Unrelated Parties		203.091.886	126.362.638
Property, plant and equipment		8.993.732	1.549.784
Machinery And Equipments		2.879.135	1.267.436
Vehicles		5.696.637	
Fixtures and fittings		417.960	282.348
Right of Use Assets		14.092.776	2.201.685
Intangible assets and goodwill		2.714.937	2.528.857
Rights Regarding Concession Arrangements		2.714.937	2.528.857
Prepayments		3.324.170	946.119
Prepayments to Unrelated Parties		3.324.170	946.119
Total non-current assets		232.217.501	133.589.083
Total assets		2.997.283.407	1.423.550.850
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		8.731.613	1.404.082
Current Borrowings From Related Parties		8.731.613	1.404.082
Bank Loans		41.917	6.596
Lease Liabilities		8.689.696	1.397.486
Trade Payables		1.769.191.481	838.059.936
Trade Payables to Related Parties		14.556	212.788
Trade Payables to Unrelated Parties		1.769.176.925	837.847.148
Employee Benefit Obligations		10.790.590	3.503.212
Other Payables			162.638
Other Payables to Unrelated Parties			162.638
Current provisions		600.085	296.565
Current provisions for employee benefits		600.085	296.565
Other Current Liabilities		21.185.467	1.750.048
Other Current Liabilities to Unrelated Parties		21.185.467	1.750.048
SUB-TOTAL		1.810.499.236	845.176.481
Total current liabilities		1.810.499.236	845.176.481
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.503.956	1.820.136
Long Term Borrowings From Related Parties		10.503.956	1.820.136
Lease Liabilities		10.503.956	1.820.136
Non-current provisions		1.123.316	1.004.328
Non-current provisions for employee benefits		1.123.316	1.004.328
Deferred Tax Liabilities		156.761.307	12.537.511
Total non-current liabilities		168.388.579	15.361.975
Total liabilities		1.978.887.815	860.538.456
EQUITY			
Equity attributable to owners of parent		1.018.395.592	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		-130.297	-73.433
Gains (Losses) on Revaluation and Remeasurement		-130.297	-73.433
Gains (Losses) on Remeasurements of Defined Benefit Plans		-130.297	-73.433
Restricted Reserves Appropriated From Profits		556.746	320.879
Other Restricted Profit Reserves		556.746	320.879
Prior Years' Profits or Losses		45.529.082	149.773.818
Current Period Net Profit Or Loss		372.440.061	-104.008.870
Total equity		1.018.395.592	563.012.394
Total Liabilities and Equity		2.997.283.407	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 - 30.09.2023	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		948.825.212	155.015.422	344.770.928	92.585.188
Cost of sales		-351.884.997	-73.217.964	-71.773.601	-70.763.079
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		596.940.215	81.797.458	272.997.327	21.822.109
GROSS PROFIT (LOSS)		596.940.215	81.797.458	272.997.327	21.822.109
General Administrative Expenses		-56.446.647	-18.262.826	-26.420.842	-7.329.585
Marketing Expenses		-35.803.611	-8.844.761	-24.342.345	-4.877.175
Other Income from Operating Activities		116.070.162	80.334.004	31.661.094	11.950.309
Other Expenses from Operating Activities		-3.217.144	-779.226	-1.862.823	-86.785
PROFIT (LOSS) FROM OPERATING ACTIVITIES		617.542.975	134.244.649	252.032.411	21.478.873
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		617.542.975	134.244.649	252.032.411	21.478.873
Finance income		105.567.762	8.932.299	49.182.099	8.224.415
Finance costs		-185.243.147	-80.019.198	-30.159.592	-45.074.777
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		537.867.590	63.157.750	271.054.918	-15.371.489
Tax (Expense) Income, Continuing Operations		-165.427.529	-15.076.913	-110.852.344	3.232.139
Current Period Tax (Expense) Income		-21.179.363	-1.072.931	-12.248.954	-71.950
Deferred Tax (Expense) Income		-144.248.166	-14.003.982	-98.603.390	3.304.089
PROFIT (LOSS) FROM CONTINUING OPERATIONS		372.440.061	48.080.837	160.202.574	-12.139.350
PROFIT (LOSS)		372.440.061	48.080.837	160.202.574	-12.139.350
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		372.440.061	48.080.837	160.202.574	-12.139.350
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		-56.864	-53.885	-104.419	-101.480
Gains (Losses) on Remeasurements of Defined Benefit Plans		-81.235	-69.981	-140.679	-131.793
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		24.371	16.096	36.260	30.313
Taxes Relating to Remeasurements of Defined Benefit Plans		24.371	16.096	36.260	30.313
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-56.864	-53.885	-104.419	-101.480
TOTAL COMPREHENSIVE INCOME (LOSS)		372.383.197	48.026.952	160.098.155	-12.240.830
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		372.383.197	48.026.952	160.098.155	-12.240.830

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		-35.888.088	-852.345.103
Profit (Loss)		372.440.061	48.080.837
Profit (Loss) from Continuing Operations		372.440.061	48.080.837
Adjustments to Reconcile Profit (Loss)		-250.484.905	28.215.460
Adjustments for depreciation and amortisation expense		9.109.668	830.383
Adjustments for provisions		-320.023	-31.291
Adjustments for fair value losses (gains)		-407.658.184	12.268.549
Adjustments for Tax (Income) Expenses		144.248.166	14.003.981
Other adjustments for which cash effects are investing or financing cash flow		4.135.468	1.143.838
Changes in Working Capital		-184.570.430	-928.257.167
Decrease (Increase) in Financial Investments		-227.881.806	-295.333.668
Adjustments for decrease (increase) in trade accounts receivable		-458.681.027	-955.484.880
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-458.681.027	-955.484.880
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-13.051.483	1.339.215
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-13.051.483	1.339.215
Decrease (Increase) in Prepaid Expenses		-8.743.318	205.387
Adjustments for increase (decrease) in trade accounts payable		519.220.255	323.048.057
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		519.220.255	323.048.057
Increase (Decrease) in Employee Benefit Liabilities		-173.349	162.082
Adjustments for increase (decrease) in other operating payables		4.740.298	-2.193.360
Increase (Decrease) in Other Operating Payables to Unrelated Parties		4.740.298	-2.193.360
Cash Flows from (used in) Operations		-62.615.274	-851.960.870
Income taxes refund (paid)		26.727.186	-384.233
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-8.953.943	-1.836.882
Purchase of Property, Plant, Equipment and Intangible Assets		-8.953.943	-1.836.882
Purchase of property, plant and equipment		-8.599.943	-675.926
Purchase of intangible assets		-354.000	-1.160.956
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		79.421.265	912.288.776
Proceeds from borrowings		1.341.746	182.643.270
Proceeds from Loans		1.341.746	182.643.270
Repayments of borrowings		-1.299.831	
Loan Repayments		-1.299.831	
Increase in Other Payables to Related Parties			681.069.863
Payments of Lease Liabilities		-3.620.650	-556.757
Other inflows (outflows) of cash		83.000.000	49.132.400
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		34.579.234	58.106.791
Net increase (decrease) in cash and cash equivalents		34.579.234	58.106.791
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		84.543.422	242.470.078



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		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
Total Comprehensive Income (Loss)		-53.885					48.080.837	48.026.952		48.026.952
Profit (loss)							48.080.837	48.080.837		48.080.837
Other Comprehensive Income (Loss)		-53.885						-53.885		-53.885
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							-2.716.310	-2.716.310		-2.716.310
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	-55.092				320.879	149.773.818	48.080.837	253.120.442	253.120.442
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	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
Total Comprehensive Income (Loss)		-56.864					372.440.062	372.383.198		372.383.198
Profit (loss)							372.440.062	372.440.062		372.440.062
Other Comprehensive Income (Loss)		-56.864						-56.864		-56.864
Issue of equity	83.000.000								83.000.000	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 - 30.09.2022

Current Period 01.01.2023 - 30.09.2023											
	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										
	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	600.000.000		-130.297			556.746	45.529.081	372.440.062	1.018.395.592	1.018.395.592