



## KAMUYU AYDINLATMA PLATFORMU

# DENİZ FİNANSAL KİRALAMA A.Ş. Financial Institutions Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

## Independent Audit Comment

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

### ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

#### SINIRLI DENETİM RAPORU

Deniz Finansal Kiralama A.Ş. Genel Kurulu'na

#### Giriş

Deniz Finansal Kiralama A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring, Finansman ve Tasarruf Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ile Bankacılık Düzenleme ve Denetleme Kurumu ("BDDK") tarafından yayımlanan yönetmelik, tebliğ, genelge ve yapılan açıklamalar; ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standardı 34, "Ara Dönem Finansal Raporlama Standardı" hükümlerini içeren "BDDK Muhasebe ve Finansal Raporlama Mevzuatı"na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Mehmet Erol, SMMM

Sorumlu Denetçi

İstanbul, 22 Temmuz 2024

# Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSETS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK	3	29.089	43.915	73.004	147.198	38.112	185.310
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)	4	2.247.031	0	2.247.031	1.782.238	0	1.782.238
DERIVATIVE FINANCIAL ASSETS	5	0	70.271	70.271	0	52.112	52.112
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)		0	0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)	6	5.714.078	9.455.139	15.169.217	5.044.013	7.474.057	12.518.070
Factoring Receivables		0	0	0	0	0	0
Discounted Factoring Receivables (Net)		0	0	0	0	0	0
Other Factoring Receivables		0	0	0	0	0	0
Savings Finance Receivables		0	0	0	0	0	0
From Savings Fund Pool		0	0	0	0	0	0
From Equity		0	0	0	0	0	0
Financial Loans		0	0	0	0	0	0
Consumer loans		0	0	0	0	0	0
Credit Cards		0	0	0	0	0	0
Installment Commercial Loans		0	0	0	0	0	0
Leasing Transactions (Net)	6	5.771.312	7.770.717	13.542.029	5.015.992	6.046.319	11.062.311
Finance lease receivables		8.705.588	8.963.061	17.668.649	7.154.974	6.990.677	14.145.651
Operating Lease Receivables		62.281	0	62.281	34.236	0	34.236
Unearned Income (-)		-2.996.557	-1.192.344	-4.188.901	-2.173.218	-944.358	-3.117.576
Other Financial Assets Measured at Amortised Cost		0	0	0	0	0	0
Non Performing Receivables	6	198.393	2.288.872	2.487.265	286.947	2.126.440	2.413.387
Allowance For Expected Credit Losses / Specific Provisions (-)	6	-255.627	-604.450	-860.077	-258.926	-698.702	-957.628
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES	8	29.500	0	29.500	29.500	0	29.500
Investments in Associates (Net)		0	0	0	0	0	0
Investments in Subsidiaries (Net)		29.500	0	29.500	29.500	0	29.500
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	9	6.930.464	0	6.930.464	5.461.831	0	5.461.831
INTANGIBLE ASSETS AND GOODWILL (Net)	10	38.360	0	38.360	28.021	0	28.021
INVESTMENT PROPERTY (Net)		0	0	0	0	0	0
CURRENT TAX ASSETS	19	7.708	0	7.708	64.192	0	64.192
DEFERRED TAX ASSET	17	0	0	0	0	0	0

OTHER ASSETS	11	882.045	1.558.981	2.441.026	986.452	732.830	1.719.282
<b>SUBTOTAL</b>		<b>15.878.275</b>	<b>11.128.306</b>	<b>27.006.581</b>	<b>13.543.445</b>	<b>8.297.111</b>	<b>21.840.556</b>
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		6.833	0	6.833	74.554	0	74.554
Held for Sale		6.833	0	6.833	74.554	0	74.554
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
<b>TOTAL ASSETS</b>		<b>15.885.108</b>	<b>11.128.306</b>	<b>27.013.414</b>	<b>13.617.999</b>	<b>8.297.111</b>	<b>21.915.110</b>
<b>LIABILITY AND EQUITY ITEMS</b>							
LOANS RECEIVED	12	6.426.364	9.915.681	16.342.045	5.348.802	7.409.477	12.758.279
FACTORING PAYABLES		0	0	0	0	0	0
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES	14	11.422	0	11.422	8.196	0	8.196
MARKETABLE SECURITIES (Net)	13	990.023	0	990.023	1.470.493	0	1.470.493
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	15	1.586	0	1.586	1.001	0	1.001
PROVISIONS	18	40.723	0	40.723	45.190	0	45.190
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		20.727	0	20.727	20.121	0	20.121
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		19.996	0	19.996	25.069	0	25.069
CURRENT TAX LIABILITIES	19	0	0	0	0	0	0
DEFERRED TAX LIABILITY	17	122.901	0	122.901	4.798	0	4.798
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	16	298.527	1.052.667	1.351.194	286.383	1.203.923	1.490.306
<b>SUBTOTAL</b>		<b>7.891.546</b>	<b>10.968.348</b>	<b>18.859.894</b>	<b>7.164.863</b>	<b>8.613.400</b>	<b>15.778.263</b>
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held For Sale		0	0	0	0	0	0
Related to Discontinued Operations		0	0	0	0	0	0
EQUITY		8.153.520	0	8.153.520	6.136.847	0	6.136.847
Issued capital	20	3.450.000	0	3.450.000	3.450.000	0	3.450.000
Capital Reserves	21	76.270	0	76.270	76.270	0	76.270
Equity Share Premiums		0	0	0	0	0	0
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		76.270	0	76.270	76.270	0	76.270
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		-2.965	0	-2.965	-2.965	0	-2.965
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss			0	0		0	0
Profit Reserves	21	2.613.542	0	2.613.542	64.315	0	64.315
Legal Reserves		190.861	0	190.861	63.400	0	63.400
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		2.422.681	0	2.422.681	915	0	915
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		2.016.673	0	2.016.673	2.549.227	0	2.549.227
Prior Years' Profit or Loss	23	0	0	0	0	0	0
Current Period Net Profit Or Loss		2.016.673	0	2.016.673	2.549.227	0	2.549.227
Non-controlling interests		0	0	0	0	0	0
<b>Total equity and liabilities</b>		<b>16.045.066</b>	<b>10.968.348</b>	<b>27.013.414</b>	<b>13.301.710</b>	<b>8.613.400</b>	<b>21.915.110</b>



STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
REVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED	24	44.952.821	295.500.013	340.452.834	37.058.935	245.514.769	282.573.704
COLLATERALS GIVEN		6.401.954	0	6.401.954	3.562.087	0	3.562.087
COMMITMENTS		13.920.992	5.202.070	19.123.062	10.106.091	2.088.260	12.194.351
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		13.920.992	5.202.070	19.123.062	10.106.091	2.088.260	12.194.351
Lease Commitments		13.920.992	5.202.070	19.123.062	10.106.091	2.088.260	12.194.351
Finance Lease Commitments		986.241	5.202.070	6.188.311	1.361.698	2.088.260	3.449.958
Operational Lease Commitments		12.934.751	0	12.934.751	8.744.393	0	8.744.393
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	24	353.335	3.206.832	3.560.167	99.138	2.817.280	2.916.418
Derivative Financial Instruments Held For Hedging		0	0	0	0	0	0
Fair Value Hedges		0	0	0	0	0	0
Cash Flow Hedges		0	0	0	0	0	0
Hedges of Net Investment in Foreign Operations		0	0	0	0	0	0
Derivative Financial Instruments Held For Trading		353.335	3.206.832	3.560.167	99.138	2.817.280	2.916.418
Forward Buy or Sell Transactions		0	0	0	0	0	0
Swap Purchases or Sales		353.335	3.206.832	3.560.167	99.138	2.817.280	2.916.418
Option Purchases or Sales		0	0	0	0	0	0
Futures Purchases or Sales		0	0	0	0	0	0
Other		0	0	0	0	0	0
ITEMS HELD IN CUSTODY		1.265	6.443	7.708	1.277	5.799	7.076
TOTAL OFF-BALANCE SHEET ITEMS		65.630.367	303.915.358	369.545.725	50.827.528	250.426.108	301.253.636



Statement of Profit or Loss

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss					
INCOME AND EXPENSE ITEMS					
OPERATING INCOME		2.692.938	952.269	1.419.579	545.181
FACTORING INCOME		0	0	0	0
Factoring Interest Income		0	0	0	0
Discounted		0	0	0	0
Other		0	0	0	0
Factoring Fee and Commission Income		0	0	0	0
Discounted		0	0	0	0
Other		0	0	0	0
INCOME FROM FINANCING LOANS		0	0	0	0
Interest Income From Financing Loans		0	0	0	0
Fee and Commission Income From Financing Loans		0	0	0	0
LEASE INCOME	25	2.692.938	952.269	1.419.579	545.181
Finance Lease Income		1.793.411	612.058	906.382	360.806
Operational Lease Income		899.527	340.211	513.197	184.375
Fee and Commission Income From Lease Operations		0	0	0	0
SAVINGS FINANCE INCOME		0	0	0	0
Profit Share on Savings Finance Receivables		0	0	0	0
Fees and Commissions Received From Savings Finance Operations		0	0	0	0
FINANCE COST (-)	28	-2.014.470	-668.677	-1.103.451	-369.770
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-1.640.987	-539.324	-943.291	-328.364
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-1.853	-1.624	-1.294	-758
Interest Expenses on Securities Issued		-324.524	-103.525	-133.464	-29.315
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-47.106	-24.204	-25.402	-11.333
GROSS PROFIT (LOSS)		678.468	283.592	316.128	175.411
OPERATING EXPENSES (-)	26	-454.088	-183.400	-235.158	-93.454
Personnel Expenses		-93.413	-37.674	-45.699	-15.916
Provision Expense for Employment Termination Benefits		-84	-1.316	-84	0
Research and development expense		0	0	0	0
General Operating Expenses		-55.230	-25.997	-27.547	-15.301
Other		-305.361	-118.413	-161.828	-62.237
GROSS OPERATING PROFIT (LOSS)		224.380	100.192	80.970	81.957
OTHER OPERATING INCOME	27	3.347.880	4.063.232	1.224.815	3.098.656
Interest Income on Banks		7.928	0	2.280	0
Interest Income on Marketable Securities Portfolio		0	0	0	0
Dividend Income		0	0	0	0
Gains Arising from Capital Markets Transactions		468.856	124.496	261.202	71.352
Derivative Financial Transactions' Gains	27	21.796	24.108	6.726	3.033
Foreign Exchange Gains		1.317.409	2.938.345	370.823	2.432.053
Other		1.531.891	976.283	583.784	592.218
PROVISION EXPENSES	29	-87.794	-201.325	-29.346	-150.267
Specific Provisions		0	0	0	0
Allowances For Expected Credit Losses		-87.794	-201.325	-29.346	-150.267
General Loan Loss Provisions		0	0	0	0
Other		0	0	0	0
OTHER OPERATING EXPENSES (-)	29	-1.339.628	-2.568.546	-497.956	-2.087.867
Impairment in Value of Securities		0	0	0	0
Impairment in Value of Non-Current Assets		0	0	0	0
Capital Market Transactions Losses		0	0	0	0
Loss Arising from Derivative Financial Transaction		-110.765	-491.672	-109.256	-465.684
Foreign Exchange Losses		-1.121.448	-2.062.215	-363.980	-1.614.106
Other		-107.415	-14.659	-24.720	-8.077
NET OPERATING PROFIT (LOSS)		2.144.838	1.393.553	778.483	942.479
AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER		0	0	0	0
PROFIT (LOSS) FROM COMPANIES ACCOUNTED FOR USING EQUITY METHOD		0	0	0	0

NET MONETARY POSITION GAIN (LOSS)		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.144.838	1.393.553	778.483	942.479
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	31	-128.165	-325.384	-119.089	-212.048
Current Tax Provision		-10.062	-134.642	-10.062	-146.232
Expense Effect of Deferred Tax		-118.103	-190.742	-109.027	-65.816
Income Effect of Deferred Tax	16	0	0	0	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.016.673	1.068.169	659.394	730.431
INCOME ON DISCONTINUED OPERATIONS		0	0	0	0
Income on Assets Held for Sale		0	0	0	0
Gain on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Income on Discontinued Operations		0	0	0	0
EXPENSES ON DISCONTINUED OPERATIONS (-)		0	0	0	0
Expense on Assets Held for Sale		0	0	0	0
Loss on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Expenses on Discontinued Operations		0	0	0	0
PROFIT (LOSS) ON DISCONTINUED OPERATIONS BEFORE TAX		0	0	0	0
TAX PROVISION FOR DISCONTINUED OPERATIONS (+/-)		0	0	0	0
Current Tax Provision		0	0	0	0
Expense Effect of Deferred Tax		0	0	0	0
Income Effect of Deferred Tax		0	0	0	0
NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
NET PROFIT OR LOSS FOR THE PERIOD		2.016.673	1.068.169	659.394	730.431
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.016.673	1.068.169	659.394	730.431
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
DILUTED EARNINGS (LOSS) PER SHARE					



# Statement of profit or loss and other comprehensive income [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
<b>Statement of profit or loss and other comprehensive income [abstract]</b>					
PROFIT (LOSS)		2.016.673	1.068.169		
OTHER COMPREHENSIVE INCOME		0	1.490		
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-1.641		
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0		
Gains (Losses) on Revaluation of Intangible Assets		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-2.188		
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	17	0	547		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	3.131		
Exchange Differences on Translation		0	0		
Valuation and/or Reclassification Profit or Loss from financial assets at fair value through other comprehensive income		0	0		
Income (Losses) from Cash Flow Hedges		0	3.832		
Income (Losses) on Hedges of Net Investments in Foreign Operations		0	0		
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss	17	0	-701		
TOTAL COMPREHENSIVE INCOME (LOSS)		2.016.673	1.069.659		

# Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
<b>Statement of cash flows [abstract]</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		2.136.682	1.236.718
Interest Received / Profit Share Received / Lease Income		2.596.200	891.452
Interest Paid /Profit Share Paid / Lease Payments		-1.934.727	-690.559
Dividends received		0	0
Fees and Commissions Received		0	0
Other Gains		2.023.129	1.041.414
Collections from Previously Written Off Loans and Other Receivables		42.194	78.948
Cash Payments to Personnel and Service Suppliers		-88.709	-37.124
Taxes Paid		-17.770	-52.581
Other		-483.635	5.168
Changes in Operating Assets and Liabilities		-3.957.617	1.731.889
Net (Increase) Decrease in Factoring Receivables		0	0
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		-2.596.580	-2.546.493
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		-1.173.824	522.612
Net Increase (Decrease) in Factoring Payables		0	0
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		0	0
Net Increase (Decrease) in Funds Borrowed		-48.777	1.305.298
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		-138.436	2.450.472
Cash flows from (used in) operating activities		-1.820.935	2.968.607
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Paid for Purchase of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Cash Obtained from Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Tangible And Intangible Asset Purchases	9,10	-1.861.999	-1.113.558
Sale of Tangible Intangible Assets		398.233	127.510
Cash Paid for Purchase of Financial Assets At Fair Value Through Other Comprehensive Income		67.721	0
Cash Obtained from Sale of Financial Assets At Fair Value Through Other Comprehensive Income		0	0
Cash Paid for Purchase of Financial Assets At Amortised Cost		0	0
Cash Obtained from Sale of Financial Assets At Amortised Cost		0	0
Other		-18.547	-5.200
Net cash flows from (used in) investing activities		-1.414.592	-991.248
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Cash Obtained from Loans and Securities Issued	12,13	4.378.883	70.000
Cash Outflow Arised From Loans and Securities Issued		-1.247.000	-2.015.000
Equity Instruments Issued		0	0
Dividends paid		0	0
Payments of lease liabilities		-10.594	-5.297
Other		0	0
Net cash flows from (used in) financing activities		3.121.289	-1.950.297
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		1.932	6.789
Net Increase (decrease) in cash and cash equivalents		-112.306	33.851
Cash and Cash Equivalents at Beginning of the Period	3	185.310	13.363
Cash and Cash Equivalents at End of the Period	3	73.004	47.214



Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued capital [ member]	Share premium [ member ]	Share Cancellation Profit	Other Capital Reserves	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit and Loss			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit and Loss				Profit Reserves	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [ member]	Equity [ member]				
							Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases	Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans	Other (Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss and OtherAccumulated Amounts of Other Comprehensive Income that will not be Reclassified to Profit or Loss)	Reserve of Exchange Differences on Translation	Accumulated gains (losses) due to revaluation and/or reclassification of financial assets measured at fair value through other comprehensive income	Other (Accumulated Gains or Losses on Cash Flow Hedges, Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will be Reclassified to Profit or Loss)										
Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity [abstract]																					
	CHANGES IN EQUITY ITEMS																					
	Equity at beginning of period		317.000	0	0	76.270	0	-3.331	0	-	3.331	0	0	-3.131	-	3.131	534.253	0	663.062	0	1.584.123	
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Effect Of Corrections		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Adjusted Beginning Balance		317.000	0	0	76.270	0	-3.331	0	-	3.331	0	0	-3.131	-	3.131	534.253	0	663.062	0	1.584.123	
	Total Comprehensive Income (Loss)		0	0	0	0	0	-1.641	0	-	1.641	0	0	3.131	3.131	0	0	1.068.169	0	1.069.659	0	1.069.659
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Convertible Bonds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subordinated Debt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit Distributions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	663.062	0	-663.062	0	0	0
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	0	663.062	0	-663.062	0	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Equity at end of period		317.000	0	0	76.270	0	-4.972	0	-	4.972	0	0	0	0	1.197.315	0	1.068.169	0	2.653.782	0	2.653.782
Current Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]																					
	CHANGES IN EQUITY ITEMS																					
	Equity at beginning of period		3.450.000	0	0	76.270	0	-2.965	0	-	2.965	0	0	0	0	64.315	0	2.549.227	0	6.136.847	0	6.136.847
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Corrections		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance		3.450.000	0	0	76.270	0	-2.965	0	-	2.965	0	0	0	0	64.315	0	2.549.227	0	6.136.847	0	6.136.847
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.016.673	0	2.016.673	0	2.016.673
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Convertible Bonds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subordinated Debt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit Distributions		0	0	0	0	0	0	0	0	0	0	0	0	0	2.549.227	0	-	2.549.227	0	0	0
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	2.549.227	0	-	2.549.227	0	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Equity at end of period		3.450.000	0	0	76.270	0	-2.965	0	-	2.965	0	0	0	0	2.613.542	0	2.016.673	0	8.153.520	0	8.153.520