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KAMUYU AYDINLATMA PLATFORMU

ŞEKER FİNANSAL KİRALAMA A.Ş.
Financial Institutions Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Şeker Finansal Kiralama A.Ş. Genel Kurulu'na

Giriş

Şeker Finansal Kiralama A.Ş. ("Şirket") ve konsolidasyona tabi bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar tablosunun, konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin 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 Standartlarına 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.

Şartlı Sonucun Dayanağı

21 numaralı dipnotta belirtildiği üzere, 30 Haziran 2024 tarihi itibarıyla şirket yönetimi tarafından ekonomide ve piyasalarda meydana gelebilecek olumsuz gelişmelerin olası etkileri nedeniyle geçmiş dönemlerde gider yazılan toplam 170.075 bin TL tutarındaki serbest karşılığın ve söz konusu karşılık üzerinden geçmiş dönemlerde ayrılan toplam 47.797 bin TL tutarındaki ertelenmiş vergi varlığının 5.000 bin TL tutarındaki karşılık kısmı terse çevrilip gelir olarak muhasebeleştirilmiş ve 1.500 bin TL tutarında ertelenmiş vergi gideri oluşturulmuş olup 30 Haziran 2024 tarihi itibarıyla hazırlanan ilişikteki konsolide finansal tablolarda toplam 165.075 bin TL tutarında serbest karşılık ve toplam 46.297 TL ertelenmiş vergi varlığı olmuştur. 30 Haziran 2024 tarihi itibarıyla, eğer ilgili serbest karşılık ayrılmamış olsaydı, diğer karşılıklar 165.075 bin TL ve ertelenmiş vergi varlığı 46.297 bin TL daha az, geçmiş yıllar karları 122.278 bin TL daha fazla ve dönem net karı 3.500 bin TL daha az olacaktı.

Şartlı Sonuç

Sınırlı denetimimize göre, şartlı sonucun dayanağı paragrafında belirtilen hususun etkileri hariç olmak üzere ilişikteki ara dönem konsolide finansal bilgilerin, Şeker Finansal Kiralama A.Ş.'nin ve konsolidasyona tabi ortaklığının 30 Haziran 2024 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının BDDK Muhasebe ve Finansal Raporlama Mevzuatı'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı 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, 1 Ağustos 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	4	80.375	10.095	90.470	67.677	9.641	77.318
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)	5		0	0	0	0	0
DERIVATIVE FINANCIAL ASSETS	6		0	0	0	0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)			0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)	7	486.785	771.731	1.258.516	490.072	672.930	1.163.002
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)		486.785	771.731	1.258.516	490.072	672.930	1.163.002
Finance lease receivables		693.812	886.505	1.580.317	693.020	775.474	1.468.494
Operating Lease Receivables		20.456	0	20.456	11.062	7	11.069
Unearned Income (-)		-227.483	-114.774	-342.257	-214.010	-102.551	-316.561
Other Financial Assets Measured at Amortised Cost		0	0	0	0	0	0
Non Performing Receivables		9.894	0	9.894	11.299	0	11.299
Allowance For Expected Credit Losses / Specific Provisions (-)		-9.894	0	-9.894	-11.299	0	-11.299
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES	9	245	3	248	245	3	248
Investments in Associates (Net)		220	3	223	220	3	223
Investments in Subsidiaries (Net)		25	0	25	25	0	25
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	10	793.589	0	793.589	589.744	0	589.744
INTANGIBLE ASSETS AND GOODWILL (Net)	11	7.814	0	7.814	3.323	0	3.323
INVESTMENT PROPERTY (Net)	12	95.500	0	95.500	70.000	0	70.000
CURRENT TAX ASSETS	13	4.766	0	4.766	12.441	0	12.441
DEFERRED TAX ASSET	14	134.369	0	134.369	140.178	0	140.178

OTHER ASSETS	15	261.021	37.447	298.468	173.247	27.048	200.295
SUBTOTAL		**1.864.464**	**819.276**	**2.683.740**	**1.546.927**	**709.622**	**2.256.549**
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)	16	60.823	0	60.823	60.823	0	60.823
Held for Sale		60.823	0	60.823	60.823	0	60.823
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		**1.925.287**	**819.276**	**2.744.563**	**1.607.750**	**709.622**	**2.317.372**
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	17	898.256	647.511	1.545.767	880.528	384.259	1.264.787
FACTORING PAYABLES		0	0	0	0	0	0
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES	18	286.500	0	286.500	291.636	0	291.636
MARKETABLE SECURITIES (Net)	19	0	0	0	0	0	0
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	20	0	0	0	0	0	0
PROVISIONS	21	170.238	0	170.238	181.367	0	181.367
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		5.064	0	5.064	11.193	0	11.193
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		165.174	0	165.174	170.174	0	170.174
CURRENT TAX LIABILITIES	22	0	0	0	3.342	0	3.342
DEFERRED TAX LIABILITY	14	0	0	0	0	0	0
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	23	117.871	17.982	135.853	56.580	6.115	62.695
SUBTOTAL		**1.472.865**	**665.493**	**2.138.358**	**1.413.453**	**390.374**	**1.803.827**
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		606.205	0	606.205	513.545	0	513.545
Issued capital	24	100.000	0	100.000	50.000	0	50.000
Capital Reserves	24	41.047	0	41.047	41.047	0	41.047
Equity Share Premiums		1.130	0	1.130	1.130	0	1.130
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		39.917	0	39.917	39.917	0	39.917
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	24	104.812	0	104.812	79.153	0	79.153
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss	24	151	0	151	151	0	151
Profit Reserves	25	142.319	0	142.319	112.111	0	112.111
Legal Reserves		18.692	0	18.692	13.648	0	13.648
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		123.627	0	123.627	98.463	0	98.463
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		217.876	0	217.876	231.083	0	231.083
Prior Years' Profit or Loss	26	134.368	0	134.368	39.654	0	39.654
Current Period Net Profit Or Loss		83.508	0	83.508	191.429	0	191.429
Non-controlling interests	27	0	0	0	0	0	0
Total equity and liabilities		**2.079.070**	**665.493**	**2.744.563**	**1.926.998**	**390.374**	**2.317.372**

STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	39	6.240.503	5.658.868	11.899.371	4.872.859	4.933.189	9.806.048
COLLATERALS GIVEN	28	745.406	0	745.406	631.007	0	631.007
COMMITMENTS	28	46.141	21.864	68.005	0	4.628	4.628
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		46.141	21.864	68.005	0	4.628	4.628
Lease Commitments		46.141	21.864	68.005	0	4.628	4.628
Finance Lease Commitments		46.141	21.864	68.005	0	4.628	4.628
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	28	0	0	0	0	0	0
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		0	0	0	0	0	0
Forward Buy or Sell Transactions		0	0	0	0	0	0
Swap Purchases or Sales		0	0	0	0	0	0
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		22.084	2.423	24.507	21.834	2.173	24.007
TOTAL OFF-BALANCE SHEET ITEMS		**7.054.134**	**5.683.155**	**12.737.289**	**5.525.700**	**4.939.990**	**10.465.690**

Statement of Profit or Loss

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	30	462.735	225.590	208.873	122.345
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		462.735	225.590	208.873	122.345
Finance Lease Income		193.271	79.415	98.283	44.904
Operational Lease Income		266.491	143.942	109.623	75.989
Fee and Commission Income From Lease Operations		2.973	2.233	967	1.452
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 (-)	31	-328.692	-133.200	-171.322	-77.544
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-258.096	-73.796	-135.615	-45.599
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-61.561	-38.250	-30.891	-17.528
Interest Expenses on Securities Issued		0	-9.202	0	-5.838
Other Interest Expense		0	-144	0	-144
Fees and Commissions Paid		-9.035	-11.808	-4.816	-8.435
GROSS PROFIT (LOSS)		134.043	92.390	37.551	44.801
OPERATING EXPENSES (-)	32	-139.798	-75.875	-47.120	-37.266
Personnel Expenses		-36.213	-19.850	-15.028	-8.439
Provision Expense for Employment Termination Benefits		-465	-257	-232	-129
Research and development expense		0	0	0	0
General Operating Expenses		-65.445	-35.291	-33.017	-17.440
Other		-37.675	-20.477	1.157	-11.258
GROSS OPERATING PROFIT (LOSS)		-5.755	16.515	-9.569	7.535
OTHER OPERATING INCOME	33	162.626	202.360	70.595	162.378
Interest Income on Banks		15.646	1.900	8.706	1.136
Interest Income on Marketable Securities Portfolio		0	0	0	0
Dividend Income		40	0	0	0
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		0	0	0	0
Foreign Exchange Gains		98.727	189.079	25.636	166.947
Other		48.213	11.381	36.253	-5.705
PROVISION EXPENSES	34	-513	-1.044	-156	-869
Specific Provisions		0	-44	0	8
Allowances For Expected Credit Losses		0	0	0	0
General Loan Loss Provisions		0	-1.000	0	-1.000
Other		-513	0	-156	123
OTHER OPERATING EXPENSES (-)	35	-65.620	-109.537	-25.232	-91.982
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		0	0	0	0
Foreign Exchange Losses		-65.620	-106.725	-25.232	-89.170
Other		0	-2.812	0	-2.812
NET OPERATING PROFIT (LOSS)		90.738	108.294	35.638	77.062
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		90.738	108.294	35.638	77.062
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	36	-7.230	-34.949	-17.579	-23.468
Current Tax Provision		-614	-15.164	3.912	-9.793
Expense Effect of Deferred Tax	14	-11.117	-20.807	-8.831	-13.675
Income Effect of Deferred Tax	14	4.501	1.022	-12.660	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		83.508	73.345	18.059	53.594
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		83.508	73.345	18.059	53.594
Profit (loss), attributable to [abstract]					
Non-controlling Interests	27	0	194	0	100
Owners of Parent		83.508	73.151	18.059	53.494
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Hisse Başına Kazanç (Zarar)	37	0,83508000	1,46300000	0,18059000	1,07000000
DILUTED EARNINGS (LOSS) PER SHARE					
Diluted earnings (loss) per share from continuing operations					
Sürdürülen Faaliyetlerden Hisse Başına Kazanç (Zarar)	37	0,83508000	1,46300000	0,18059000	1,07000000

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

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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 and other comprehensive income [abstract]					
PROFIT (LOSS)		83.508	73.345		
OTHER COMPREHENSIVE INCOME		25.659			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		25.659			
Gains (Losses) on Revaluation of Property, Plant and Equipment		24.852			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		807			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		109.167	73.345		

Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		11.406	91.410
Interest Received / Profit Share Received / Lease Income		413.004	204.815
Interest Paid /Profit Share Paid / Lease Payments		-320.294	-117.811
Dividends received		0	0
Fees and Commissions Received		2.973	2.233
Other Gains		70.101	92.079
Collections from Previously Written Off Loans and Other Receivables	7	1.405	3.556
Cash Payments to Personnel and Service Suppliers		-40.532	-21.616
Taxes Paid		-20.128	-15.845
Other		-95.123	-56.001
Changes in Operating Assets and Liabilities		284.927	50.076
Net (Increase) Decrease in Receivables From Leasing Transactions		-48.756	-109.586
Net (Increase) Decrease in Other Assets		-23.924	14.193
Net Increase (Decrease) in Lease Payables		-2.403	-8.891
Net Increase (Decrease) in Funds Borrowed		272.582	128.504
Net Increase (Decrease) in Matured Payables		14.291	-618
Net Increase (Decrease) Other Liabilities		73.137	26.474
Cash flows from (used in) operating activities		296.333	141.486
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Tangible And Intangible Asset Purchases		-256.377	-70.955
Sale of Tangible Intangible Assets		-70	288
Other		-7.344	-4.168
Net cash flows from (used in) investing activities		-263.791	-74.835
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		0	212.500
Cash Outflow Arised From Loans and Securities Issued		0	-210.500
Dividends paid		-16.507	-10.646
Payments of lease liabilities		-2.733	-1.014
Other		0	-1.025
Net cash flows from (used in) financing activities		-19.240	-10.685
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		3	-1.082
Net Increase (decrease) in cash and cash equivalents		13.305	54.884
Cash and Cash Equivalents at Beginning of the Period		76.960	45.963
Cash and Cash Equivalents at End of the Period		90.265	100.847

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		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	24	**50.000**	**1.130**	**0**	**40.942**	**27.547**	**-1.644**	**0**	**0**	**0**	**151**	**0**	**0**	**49.814**	**10.596**	**102.350**	**928**	**281.814**
	Increase or Decrease Required by TAS 8		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
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance	24	50.000	1.130	0	40.942	27.547	-1.644	0	0	0	151	0	0	49.814	10.596	102.350	928	281.814
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	73.151	194	73.345
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50	50
	Capital Increase Through Internal Reserves		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
	Convertible Bonds		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
	Increase (decrease) through other changes, equity	24	0	0	0	-1.025	0	0	0	0	0	0	0	0	0	0	0	0	-1.025
	Profit Distributions	24	0	0	0	0	0	0	0	0	0	0	0	0	62.297	29.407	-102.350	0	-10.646
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	295	0	-10.941	0	-10.646
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	62.002	0	-62.002	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0		29.407	-29.407	0	0
	Equity at end of period		**50.000**	**1.130**	**0**	**39.917**	**27.547**	**-1.644**	**0**	**0**	**0**	**151**	**0**	**0**	**112.111**	**40.003**	**73.151**	**1.172**	**343.538**
Current Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period	24	**50.000**	**1.130**	**0**	**39.917**	**81.237**	**-2.084**	**0**	**0**	**0**	**151**	**0**	**0**	**112.111**	**39.654**	**191.429**		**513.545**
	Increase or Decrease Required by TAS 8		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
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance		50.000	1.130	0	39.917	81.237	-2.084	0	0	0	151	0	0	112.111	39.654	191.429	0	513.545
	Total Comprehensive Income (Loss)		0	0	0	0	25.659	0	0	0	0	0	0	0	0	0	83.508	0	109.167
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		50.000	0	0	0	0	0	0	0	0	0	0	0	-50.000	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
	Convertible Bonds		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
	Increase (decrease) through other changes, equity		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	80.208	94.714	-191.429	0	-16.507
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	493	0	-17.000	0	-16.507
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	79.715	0	-79.715	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	94.714	-94.714	0	0
	Equity at end of period		**100.000**	**1.130**	**0**	**39.917**	**106.896**	**-2.084**	**0**	**0**	**0**	**151**	**0**	**0**	**142.319**	**134.368**	**83.508**	**0**	**606.205**