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KAMUYU AYDINLATMA PLATFORMU

MACKOLİK İNTERNET HİZMETLERİ TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independedt Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI BAĞIMSIZ DENETİM RAPORU

Mackolik İnternet Hizmetleri Ticaret Anonim Şirketi

Yönetim Kurulu ve Genel Kuruluna

İstanbul, Türkiye

1. Giriş

Mackolik İnternet Hizmetleri Ticaret Anonim Şirketi ("Ana Ortaklık Şirket" ve/veya "Şirket") ve bağlı ortaklıklarının ("hep birlikte Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar tablosunun, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı bağımsız denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına (" TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı bağımsız denetime dayanarak söz konusu ara dönem konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

2. Sınırlı Bağımsız Denetimin Kapsamı

Yaptığımız sınırlı bağımsız 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 konsolide finansal bilgilere ilişkin sınırlı bağımsız denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı bağımsız denetim prosedürlerinin uygulanmasından oluşur. Ara dönem konsolide finansal bilgilerin sınırlı bağımsız denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak; ara dönem konsolide finansal bilgilerin sınırlı bağımsız denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3.Sonuç

Sınırlı bağımsız denetimimize göre; Mackolik İnternet Hizmetleri Ticaret Anonim Şirketi ve bağlı ortaklıklarının ilişikteki ara dönem konsolide finansal bilgilerinin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ram Bağımsız Denetim ve Danışmanlık Anonim Şirketi

Member firm of ShineWing International

Ömer Çekiç

Sorumlu Denetçi

07 Ağustos 2024

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	22.898.809	142.186.814
Trade Receivables	10	161.891.966	133.723.607
Trade Receivables Due From Related Parties		32.357.454	19.468.245
Trade Receivables Due From Unrelated Parties		129.534.512	114.255.362
Other Receivables	11	83.104.005	20.147.465
Other Receivables Due From Related Parties		63.400.000	4.690.780
Other Receivables Due From Unrelated Parties		19.704.005	15.456.685
Prepayments	14	7.722.323	4.154.595
Other current assets	13	118.558	87.640
SUB-TOTAL		**275.735.661**	**300.300.121**
Total current assets		**275.735.661**	**300.300.121**
NON-CURRENT ASSETS			
Financial Investments	8	27.094.746	10.059.915
Other Receivables	11	155.759	75.035.039
Other Receivables Due From Related Parties		0	74.840.753
Other Receivables Due From Unrelated Parties		155.759	194.286
Property, plant and equipment	17	12.830.644	12.137.426
Right of Use Assets	16	1.245.566	3.308.775
Intangible assets and goodwill	18	67.901.617	75.360.425
Prepayments	14	0	12.473
Deferred Tax Asset	29	803.571	0
Total non-current assets		**110.031.903**	**175.914.053**
Total assets		**385.767.564**	**476.214.174**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	80.468	145.262
Current Portion of Non-current Borrowings	9	2.306.159	2.876.578
Trade Payables	10	20.963.818	10.776.506
Trade Payables to Related Parties		278.574	0
Trade Payables to Unrelated Parties		20.685.244	10.776.506
Employee Benefit Obligations	12	4.218.595	1.629.548
Other Payables	11	20.324.334	37.837.243
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties		20.324.334	37.837.243
Deferred Income Other Than Contract Liabilities	15	259.803	255.780
Current tax liabilities, current	29	17.493.996	16.330.408
Current provisions		11.615.071	21.650.289
Current provisions for employee benefits	21	6.212.078	5.050.343
Other current provisions	20	5.402.993	16.599.946
SUB-TOTAL		**77.262.244**	**91.501.614**
Total current liabilities		**77.262.244**	**91.501.614**
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	87.307	493.894
Non-current provisions		2.882.034	2.059.465
Non-current provisions for employee benefits	21	2.882.034	2.059.465
Deferred Tax Liabilities	29	0	482.944
Total non-current liabilities		**2.969.341**	**3.036.303**
Total liabilities		**80.231.585**	**94.537.917**
EQUITY			
Equity attributable to owners of parent		305.535.979	381.676.257
Issued capital	22.1	25.000.000	25.000.000
Inflation Adjustments on Capital	22.1	89.081.550	89.081.550
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		39.698	-22.200
Gains (Losses) on Revaluation and Remeasurement		39.698	-22.200
Gains (Losses) on Remeasurements of Defined Benefit Plans	22.4	39.698	-22.200

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-69.140.520	-67.676.587
Exchange Differences on Translation	22.5	-69.140.520	-67.676.587
Restricted Reserves Appropriated From Profits	22.2	17.530.506	17.530.506
Prior Years' Profits or Losses	22.3	151.401.649	127.742.683
Current Period Net Profit Or Loss	30	91.623.096	190.020.305
Non-controlling interests	22.6	0	0
Total equity		**305.535.979**	**381.676.257**
Total Liabilities and Equity		**385.767.564**	**476.214.174**

Profit or loss [abstract]

Presentation Currency	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23.1	297.612.706	208.702.685	155.957.810	110.296.292
Cost of sales	23.2	-86.451.120	-64.520.942	-45.045.752	-34.566.976
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		211.161.586	144.181.743	110.912.058	75.729.316
GROSS PROFIT (LOSS)		211.161.586	144.181.743	110.912.058	75.729.316
General Administrative Expenses	25.1	-38.020.007	-30.446.440	-17.127.942	-18.802.757
Marketing Expenses	25.2	-23.551.226	-22.525.480	-15.769.879	-7.486.537
Other Income from Operating Activities	26.1	9.113.291	8.783.183	986.259	7.286.677
Other Expenses from Operating Activities	26.2	-6.507.766	-4.898.524	-996.890	-2.680.331
PROFIT (LOSS) FROM OPERATING ACTIVITIES		152.195.878	95.094.482	78.003.606	54.046.368
Investment Activity Income	27.1	18.716.976	10.428.644	11.467.991	10.236.684
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		170.912.854	105.523.126	89.471.597	64.283.052
Finance income	28.1	10.086.418	30.180.245	2.216.715	25.457.579
Finance costs	28.2	-4.734.757	-2.082.659	-3.820.377	-544.544
Gains (losses) on net monetary position		-50.865.891	-28.473.507	-19.818.802	-7.647.311
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		125.398.624	105.147.205	68.049.133	81.548.776
Tax (Expense) Income, Continuing Operations		-33.775.528	-10.589.123	-14.425.108	-1.966.533
Current Period Tax (Expense) Income	29	-35.142.968	-14.051.617	-15.994.074	-5.432.465
Deferred Tax (Expense) Income	29	1.367.440	3.462.494	1.568.966	3.465.932
PROFIT (LOSS) FROM CONTINUING OPERATIONS		91.623.096	94.558.082	53.624.025	79.582.243
PROFIT (LOSS)	30	91.623.096	94.558.082	53.624.025	79.582.243
Profit (loss), attributable to [abstract]					
Non-controlling Interests	30	0	0	0	0
Owners of Parent	30	91.623.096	94.558.082	53.624.025	79.582.243
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	30	3,66000000	3,78000000	2,14000000	3,84000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	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 Other Comprehensive Income					
PROFIT (LOSS)		91.623.096	94.558.082	53.624.025	79.582.243
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**61.898**	**-11.612**	**-5.202**	**-5.134**
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	80.387	-14.515	-6.756	-6.419
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-18.489	2.903	1.554	1.285
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	29	-18.489	2.903	1.554	1.285
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-1.463.933**	**9.113.599**	**-5.913.826**	**21.043.596**
Exchange Differences on Translation of Foreing Operations	22.5	-1.463.933	9.113.599	-5.913.826	21.043.596
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.402.035**	**9.101.987**	**-5.919.028**	**21.038.462**
TOTAL COMPREHENSIVE INCOME (LOSS)		**90.221.061**	**103.660.069**	**47.704.997**	**100.620.705**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		90.221.061	103.660.069	47.704.997	100.620.705

Statement of cash flows (Indirect Method)

Presentation Currency	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 (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**84.007.551**	**73.893.169**
Profit (Loss)	30	91.623.096	94.558.082
Profit (Loss) from Continuing Operations		91.623.096	94.558.082
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**32.442.625**	**37.937.900**
Adjustments for depreciation and amortisation expense	16-17-18	16.076.662	13.262.828
Adjustments for Impairment Loss (Reversal of Impairment Loss)		671.755	92.257
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	26	671.755	92.257
Adjustments for provisions		-10.161.660	-5.253.744
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	902.956	476.987
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	20	132.337	0
Adjustments for (Reversal of) General Provisions	20	-11.196.953	-5.730.731
Adjustments for Interest (Income) Expenses	28	-3.766.353	-1.115.905
Adjustments for Interest Income		-3.746.604	-1.316.689
Deferred Financial Expense from Credit Purchases	26.2	4.838.951	1.495.363
Unearned Financial Income from Credit Sales	26.1	-4.858.700	-1.294.579
Adjustments for Tax (Income) Expenses	29	-1.367.440	-3.462.494
Adjustments Related to Gain and Losses on Net Monetary Position		30.989.661	34.414.958
Changes in Working Capital		**-40.058.170**	**-58.602.813**
Decrease (Increase) in Financial Investments	8	-17.034.831	-53.327.631
Adjustments for decrease (increase) in trade accounts receivable	10	-23.981.414	886.243
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-12.889.209	-26.782.431
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-11.092.205	27.668.674
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	11.922.740	-7.216.086
Decrease (Increase) in Other Related Party Receivables Related with Operations		16.131.533	-10.900.105
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.208.793	3.684.019
Decrease (Increase) in Prepaid Expenses	14	-3.555.255	-1.727.211
Adjustments for increase (decrease) in trade accounts payable	10	5.348.361	-533.520
Increase (Decrease) in Trade Accounts Payables to Related Parties		278.574	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		5.069.787	-533.520
Increase (Decrease) in Employee Benefit Liabilities	12	2.589.047	1.710.196
Adjustments for increase (decrease) in other operating payables	11	-15.319.923	-2.625.066
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-15.319.923	-2.625.066
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	4.023	2.112.684
Other Adjustments for Other Increase (Decrease) in Working Capital		-30.918	2.117.578
Decrease (Increase) in Other Assets Related with Operations	13	-30.918	2.117.578
Cash Flows from (used in) Operations		**84.007.551**	**73.893.169**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-15.636.757**	**-13.597.816**
Purchase of Property, Plant, Equipment and Intangible Assets		-15.636.757	-13.597.816
Purchase of property, plant and equipment	17	-2.555.939	-3.068.905
Purchase of intangible assets	18	-13.080.818	-10.528.911
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-163.561.218**	**-101.805.763**
Proceeds from borrowings		1.480.063	0
Proceeds from Loans	9	1.480.063	0

Repayments of borrowings		-2.426.546	-585.797
Loan Repayments	9	-2.426.546	-585.797
Dividends Paid	22.3	-166.361.339	-102.536.655
Interest Received	28.1	3.746.604	1.316.689
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-95.190.424	-41.510.410
Effect of exchange rate changes on cash and cash equivalents	22.5-17	6.987.397	21.879.298
Net increase (decrease) in cash and cash equivalents		-88.203.027	-19.631.112
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	**142.186.814**	**177.397.629**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-31.084.978	-34.438.077
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	**22.898.809**	**123.328.440**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on 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]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans									
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**25.000.000**	**89.081.550**	**-43.155**	**-24.071.381**			**14.979.884**	**112.110.865**	**141.466.731**	**358.524.494**		**358.524.494**
	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	22.2-22.3							2.550.622	138.916.109	-141.466.731			0
	Total Comprehensive Income (Loss)				-11.612	9.113.599					94.558.082	103.660.069		103.660.069
	Profit (loss)	30									94.558.082	94.558.082		94.558.082
	Other Comprehensive Income (Loss)	22.4-22.5			-11.612	9.113.599						9.101.987		9.101.987
	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	22.3									-102.536.655	-102.536.655		-102.536.655
	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		**25.000.000**	**89.081.550**	**-54.767**	**-14.957.782**			**17.530.506**	**251.026.974**	**-7.978.573**	**359.647.908**		**359.647.908**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**25.000.000**	**89.081.550**	**-22.200**	**-67.676.587**			**17.530.506**	**127.742.683**	**190.020.305**	**381.676.257**		**381.676.257**
	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	22.2-22.3								190.020.305	-190.020.305			0
	Total Comprehensive Income (Loss)				61.898	-1.463.933					91.623.096	90.221.061		90.221.061
	Profit (loss)	30									91.623.096	91.623.096		91.623.096
	Other Comprehensive Income (Loss)	22.4-22.5			61.898	-1.463.933						-1.402.035		-1.402.035
	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													

Current Period		22.3								-166.361.339		-166.361.339		-166.361.339
01.01.2024 - 30.06.2024	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		**25.000.000**	**89.081.550**	**39.698**	**-69.140.520**			**17.530.506**	**151.401.649**	**91.623.096**	**305.535.979**		**305.535.979**