



KAMUYU AYDINLATMA PLATFORMU

BANK OF AMERICA YATIRIM BANK A.Ş. Bank Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Bank of America Yatırım Bank A.Ş. Genel Kurulu'na

Giriş

Bank of America Yatırım Bank A.Ş.'nin ("Banka") 30 Haziran 2024 tarihli ilişikteki konsolide olmayan finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide olmayan kar veya zarar tablosunun, konsolide olmayan kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide olmayan özkaynaklar değişim tablosunun ve konsolide olmayan nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Banka yönetimi, söz konusu ara dönem finansal bilgilerin 1 Kasım 2006 tarihli ve 26333 sayılı Resmi Gazete'de yayımlanan "Bankaların Muhasebe Uygulamalarına ve Belgelerin Saklanması İlişkin Usul ve Esaslar Hakkında Yönetmelik" ve Bankacılık Düzenleme ve Denetleme Kurulu tarafından bankaların hesap ve kayıt düzenine ilişkin yayımlanan diğer düzenlemeler ile Bankacılık Düzenleme ve Denetleme Kurumu ("BDDK") genelge ve açıklamaları 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide olmayan finansal bilgilerin , Bank of America Yatırım Bank A.Ş.'nin 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.

Mevzuattan Kaynaklanan Diğer Yükümlülüklerle İlişkin Rapor

Sınırlı denetimimiz sonucunda, ilişikte yedinci bölümde yer verilen ara dönem faaliyet raporunda yer alan finansal bilgilerin sınırlı denetimden geçmiş ara dönem konsolide olmayan finansal tablolar ve açıklayıcı notlarda verilen bilgiler ile, tüm önemli yönleriyle, tutarlı olmadığına dair herhangi bir hususa rastlanmamıştır.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Özge Arslan Yılmaz, SMMM

Sorumlu Denetçi

İstanbul, 8 Ağustos 2024

Balance Sheet (Statement of Financial Position)

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
Balance Sheet (Statement of Financial Position)							
ASSETS							
FINANCIAL ASSETS (Net)		2.407.214	122.831	2.530.045	2.117.394	3.417.524	5.534.918
Cash and cash equivalents		2.392.267	122.831	2.515.098	2.112.448	3.417.524	5.529.972
Cash and Cash Balances at Central Bank	(I-a)	1.259	83.473	84.732	54.795	74.858	129.653
Banks	(I-d)	2.391.008	39.358	2.430.366	2.057.653	3.342.666	5.400.319
Receivables From Money Markets		0	0	0	0	0	0
Financial assets at fair value through profit or loss		13.430	0	13.430	3.429	0	3.429
Public Debt Securities		13.430	0	13.430	3.429	0	3.429
Equity instruments		0	0	0	0	0	0
Other Financial Assets		0	0	0	0	0	0
Financial Assets at Fair Value Through Other Comprehensive Income		1.517	0	1.517	1.517	0	1.517
Public Debt Securities		0	0	0	0	0	0
Equity instruments		1.517	0	1.517	1.517	0	1.517
Other Financial Assets		0	0	0	0	0	0
Derivative financial assets		0	0	0	0	0	0
Derivative Financial Assets At Fair Value Through Profit Or Loss		0	0	0	0	0	0
Derivative Financial Assets At Fair Value Through Other Comprehensive Income		0	0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)		0	0	0	0	0	0
Loans	(I-g)	0	0	0	0	0	0
Receivables From Leasing Transactions	(I-l)	0	0	0	0	0	0
Factoring Receivables		0	0	0	0	0	0
Financial Assets Measured at Amortised Cost	(I-h)	0	0	0	0	0	0
Public Debt Securities		0	0	0	0	0	0
Other Financial Assets		0	0	0	0	0	0
Non-performing Loans		0	0	0	0	0	0
Specific Provisions (-)		0	0	0	0	0	0
NON-CURRENT ASSETS OR DISPOSAL GROUPS CLASSIFIED AS HELD FOR SALE FROM DISCONTINUED OPERATIONS (Net)	(I-o)	0	0	0	0	0	0
Held for Sale		0	0	0	0	0	0
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES		0	0	0	0	0	0
Investments in Associates (Net)	(I-i)	0	0	0	0	0	0

Associates Accounted for Using Equity Method		0	0	0	0	0	0
Unconsolidated Associates		0	0	0	0	0	0
Investments in Subsidiaries (Net)	(I-j)	0	0	0	0	0	0
Unconsolidated Financial Subsidiaries		0	0	0	0	0	0
Unconsolidated Non-Financial Subsidiaries		0	0	0	0	0	0
Jointly Controlled Partnerships (JointVentures) (Net)	(I-k)	0	0	0	0	0	0
Jointly Controlled Partnerships Accounted for Using Equity Method		0	0	0	0	0	0
Unconsolidated Jointly Controlled Partnerships		0	0	0	0	0	0
TANGIBLE ASSETS (Net)		32.028	0	32.028	31.391	0	31.391
INTANGIBLE ASSETS AND GOODWILL (Net)		31.104	0	31.104	11.594	0	11.594
Goodwill		0	0	0	0	0	0
Other		31.104	0	31.104	11.594	0	11.594
INVESTMENT PROPERTY (Net)	(I-n)	0	0	0	0	0	0
CURRENT TAX ASSETS	(I-p)	0	0	0	0	0	0
DEFERRED TAX ASSET	(I-r)	43.048	0	43.048	51.633	0	51.633
OTHER ASSETS	(I-s)	771.947	14.058	786.005	178.517	326.090	504.607
TOTAL ASSETS		3.285.341	136.889	3.422.230	2.390.529	3.743.614	6.134.143
LIABILITY AND EQUITY ITEMS							
DEPOSITS	(II-a)	0	0	0	0	0	0
LOANS RECEIVED	(II-c)	0	0	0	0	0	0
MONEY MARKET FUNDS		0	0	0	0	0	0
MARKETABLE SECURITIES (Net)		0	0	0	0	0	0
Bills		0	0	0	0	0	0
Asset-backed Securities		0	0	0	0	0	0
Bonds		0	0	0	0	0	0
FUNDS		0	0	0	0	0	0
Borrower funds		0	0	0	0	0	0
Other		0	0	0	0	0	0
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES		0	0	0	0	0	0
Derivative Financial Liabilities At Fair Value Through Profit Or Loss	(II-b)	0	0	0	0	0	0
Derivative Financial Liabilities At Fair Value Through Other Comprehensive Income	(II-f)	0	0	0	0	0	0
FACTORING PAYABLES		0	0	0	0	0	0
LEASE PAYABLES (Net)	(II-e)	7.054	8.155	15.209	5.729	14.540	20.269
PROVISIONS	(II-g)	96.847	77.608	174.455	131.817	112.165	243.982
General Loan Loss Provisions		48.242	0	48.242	88.364	0	88.364
Provision for Restructuring		0	0	0	0	0	0
Reserves for Employee Benefits		11.463	74.899	86.362	12.297	109.531	121.828
Insurance Technical Reserves (Net)		0	0	0	0	0	0
Other provisions		37.142	2.709	39.851	31.156	2.634	33.790
CURRENT TAX LIABILITIES	(II-h)	237.870	0	237.870	161.937	0	161.937
DEFERRED TAX LIABILITY		0	0	0	0	0	0
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)	(II-i)	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
SUBORDINATED DEBT		0	0	0	0	0	0
Loans		0	0	0	0	0	0

Other Debt Instruments		0	0	0	0	0	0
OTHER LIABILITIES	(II-d)	7.708	75	7.783	4.534	3.576.350	3.580.884
EQUITY	(II-j)	2.986.913	0	2.986.913	2.127.071	0	2.127.071
Issued capital		50.000	0	50.000	50.000	0	50.000
Capital Reserves		0	0	0	0	0	0
Equity Share Premiums		0	0	0	0	0	0
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		0	0	0	0	0	0
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		-3.142	0	-3.142	-3.142	0	-3.142
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		0	0	0	0	0	0
Profit Reserves		2.080.213	0	2.080.213	1.205.912	0	1.205.912
Legal Reserves		13.645	0	13.645	13.645	0	13.645
Statutory Reserves		19	0	19	19	0	19
Extraordinary Reserves		2.066.549	0	2.066.549	1.192.248	0	1.192.248
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		859.842	0	859.842	874.301	0	874.301
Prior Years' Profit or Loss		0	0	0	0	0	0
Current Period Net Profit Or Loss		859.842	0	859.842	874.301	0	874.301
Non-controlling Interests		0	0	0			0
Total equity and liabilities		3.336.392	85.838	3.422.230	2.431.088	3.703.055	6.134.143

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 COMMITMENTS		630.099	0	630.099	35.547	0	35.547
GUARANTIES AND WARRANTIES	(III-a)	0	0	0	0	0	0
Letters of Guarantee		0	0	0	0	0	0
Guarantees Subject to State Tender Law		0	0	0	0	0	0
Guarantees Given for Foreign Trade Operations		0	0	0	0	0	0
Other Letters of Guarantee		0	0	0	0	0	0
Bank Acceptances		0	0	0	0	0	0
Import Letter of Acceptance		0	0	0	0	0	0
Other Bank Acceptances		0	0	0	0	0	0
Letters of Credit		0	0	0	0	0	0
Documentary Letters of Credit		0	0	0	0	0	0
Other Letters of Credit		0	0	0	0	0	0
Prefinancing Given as Guarantee		0	0	0	0	0	0
Endorsements		0	0	0	0	0	0
Endorsements to the Central Bank of Turkey		0	0	0	0	0	0
Other Endorsements		0	0	0	0	0	0
Purchase Guarantees for Securities Issued		0	0	0	0	0	0
Factoring Guarantees		0	0	0	0	0	0
Other Guarantees		0	0	0	0	0	0
Other Collaterals		0	0	0	0	0	0
COMMITMENTS		630.099	0	630.099	35.547	0	35.547
Irrevocable Commitments		630.099	0	630.099	35.547	0	35.547
Forward Asset Purchase Commitments		630.099	0	630.099	35.547	0	35.547
Time Deposit Purchase and Sales Commitments		0	0	0	0	0	0
Share Capital Commitments to Associates and Subsidiaries		0	0	0	0	0	0
Loan Granting Commitments		0	0	0	0	0	0
Securities Issue Brokerage Commitments		0	0	0	0	0	0
Commitments for Reserve Requirements		0	0	0	0	0	0
Commitments for Cheque Payments		0	0	0	0	0	0
Tax and Fund Liabilities Arised from Export Commitments		0	0	0	0	0	0
Commitments for Credit Card Limits		0	0	0	0	0	0
Commitments for Credit Cards and Banking Services Promotions		0	0	0	0	0	0
Receivables from Short Sale Commitments of Marketable Securities		0	0	0	0	0	0

Payables for Short Sale Commitments of Marketable Securities		0	0	0	0	0	0
Other Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		0	0	0	0	0	0
Revocable Loan Granting Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	(III-b)	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 Foreign Currency Buy or Sell Transactions		0	0	0	0	0	0
Forward Foreign Currency Buying Transactions		0	0	0	0	0	0
Forward Foreign Currency Sale Transactions		0	0	0	0	0	0
Currency and Interest Rate Swaps		0	0	0	0	0	0
Currency Swap Buy Transactions		0	0	0	0	0	0
Currency Swap Sell Transactions		0	0	0	0	0	0
Interest Rate Swap Buy Transactions		0	0	0	0	0	0
Interest Rate Swap Sell Transactions		0	0	0	0	0	0
Currency, Interest Rate and Securities Options		0	0	0	0	0	0
Currency Options Buy Transactions		0	0	0	0	0	0
Currency Options Sell Transactions		0	0	0	0	0	0
Interest Rate Options Buy Transactions		0	0	0	0	0	0
Interest Rate Options Sell Transactions		0	0	0	0	0	0
Securities Options Buy Transactions		0	0	0	0	0	0
Securities Options Sell Transactions		0	0	0	0	0	0
Currency Futures		0	0	0	0	0	0
Currency Futures Buy Transactions		0	0	0	0	0	0
Currency Futures Sell Transactions		0	0	0	0	0	0
Interest Rate Futures Buy and Sell Transactions		0	0	0	0	0	0
Interest Rate Futures Buy Transactions		0	0	0	0	0	0
Interest Rate Futures Sell Transactions		0	0	0	0	0	0
Other		0	0	0	0	0	0
CUSTODY AND PLEDGES RECEIVED		2.247.705	2.101.346	4.349.051	1.835.676	1.396.308	3.231.984
ITEMS HELD IN CUSTODY		2.190.961	2.101.346	4.292.307	1.803.384	1.396.308	3.199.692
Customer Fund and Portfolio Balances		0	0	0	0	0	0
Securities Held in Custody		0	0	0	0	0	0
Cheques Received for Collection		0	0	0	0	0	0
Commercial Notes Received for Collection		0	0	0	0	0	0
Other Assets Received for Collection		0	0	0	0	0	0
Securities that will be Intermediated to Issue		0	0	0	0	0	0
Other Items Under Custody		2.190.961	2.101.346	4.292.307	1.803.384	1.396.308	3.199.692
Custodians		0	0	0	0	0	0
PLEDGED ITEMS		56.744	0	56.744	32.292	0	32.292
Securities		56.744	0	56.744	32.292	0	32.292
Guarantee Notes		0	0	0	0	0	0
Commodity		0	0	0	0	0	0
Warrant		0	0	0	0	0	0
Real Estate		0	0	0	0	0	0
Other Pledged Items		0	0	0	0	0	0

Depositories Receiving Pledged Items		0	0	0	0	0	0
ACCEPTED BILL, GUARANTIES AND WARRANTEES		0	0	0	0	0	0
TOTAL OFF-BALANCE SHEET ACCOUNTS		2.877.804	2.101.346	4.979.150	1.871.223	1.396.308	3.267.531



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					
INTEREST INCOME	(IV-a)	503.811	55.118	295.440	28.555
Interest Income on Loans		0	0	0	0
Interest Income on Reserve Deposits		1.707	933	996	605
Interest Income on Banks		40.351	0	38.121	0
Interest Income on Money Market Placements		7.517	0	0	0
Interest Income on Marketable Securities Portfolio		1.903	372	542	-1.564
Financial Assets At Fair Value Through Profit Loss		1.903	372	542	-1.564
Financial Assets At Fair Value Through Other Comprehensive Income		0	0	0	0
Financial Assets Measured at Amortised Cost		0	0	0	0
Finance Leasing Interest Income		0	0	0	0
Other Interest Income		452.333	53.813	255.781	29.514
INTEREST EXPENSES (-)	(IV-b)	-1.621	-372	-207	-178
Interest Expenses on Deposits		0	0	0	0
Interest Expenses on Funds Borrowed		-329	0	-42	0
Interest Expenses on Money Market Funds		-966	0	0	0
Interest Expenses on Securities Issued		0	0	0	0
Lease Interest Expenses		-326	-372	-165	-178
Other Interest Expense		0	0	0	0
NET INTEREST INCOME OR EXPENSE		502.190	54.746	295.233	28.377
NET FEE AND COMMISSION INCOME OR EXPENSES		783.200	388.339	400.200	163.982
Fees and Commissions Received		1.015.751	488.186	522.807	203.393
From Noncash Loans		0	0	0	0
Other		1.015.751	488.186	522.807	203.393
Fees and Commissions Paid (-)		-232.551	-99.847	-122.607	-39.411
Paid for Noncash Loans		-3	-5	0	-3
Other		-232.548	-99.842	-122.607	-39.408
DIVIDEND INCOME		551	0	551	0
TRADING INCOME OR LOSS (Net)	(IV-c)	7.283	21.535	579	25.344
Gains (Losses) Arising from Capital Markets Transactions		2.797	-4.662	-720	590
Gains (Losses) Arising From Derivative Financial Transactions		-222	0	-222	0
Foreign Exchange Gains or Losses		4.708	26.197	1.521	24.754
OTHER OPERATING INCOME	(IV-d)	295.491	139.655	150.330	65.551
GROSS PROFIT FROM OPERATING ACTIVITIES		1.588.715	604.275	846.893	283.254
PROVISION FOR LOAN LOSSES (-)	(IV-e)	0	0	0	0
PERSONNEL EXPENSES (-)		-186.799	-121.811	-81.722	-65.293
OTHER OPERATING EXPENSES (-)	(IV-f)	-182.643	-93.524	-98.718	-47.847
NET OPERATING INCOME (LOSS)		1.219.273	388.940	666.453	170.114
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	(IV-g)	1.219.273	388.940	666.453	170.114
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	(IV-h)	-359.431	-101.081	-207.912	-51.442
Current Tax Provision		-350.848	-96.438	-213.517	-55.490
Expense Effect of Deferred Tax		-8.583	-4.643	5.605	4.048
Income Effect of Deferred Tax		0	0	0	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS	(IV-i)	859.842	287.859	458.541	118.672
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	(IV-i)	859.842	287.859	458.541	118.672
Profit (Loss) Attributable to Group		859.842	287.859	458.541	118.672
Profit (loss), attributable to non-controlling interests		0	0	0	0
Profit (loss) per share					
Profit (Loss) per Share					



Statement of Profit or Loss and Other Comprehensive Income

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 and Other Comprehensive Income					
PROFIT (LOSS)		859.842	287.859		
OTHER COMPREHENSIVE INCOME		0	0		
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0		
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	0		
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		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
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 (Loss) Related with Cash Flow Hedges		0	0		
Income (Loss) Related with 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		0	0		
TOTAL COMPREHENSIVE INCOME (LOSS)		859.842	287.859		



Statement of Cash Flow

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
Statement of Cash Flow			
CASH FLOWS FROM USED IN BANKING OPERATIONS			
Operating Profit Before Changes in Operating Assets and Liabilities		1.313.962	274.753
Interest Received		504.653	55.857
Interest Paid		-1.295	0
Dividends received		551	0
Fees and Commissions Received		976.498	470.101
Other Gains		658.745	142.953
Collections from Previously Written Off Loans and Other Receivables		0	0
Cash Payments to Personnel and Service Suppliers		-228.264	-129.712
Taxes Paid		-285.728	-133.562
Other		-311.198	-130.884
Changes in Operating Assets and Liabilities Subject to Banking Operations		-4.293.110	-1.612.161
Net (Increase) Decrease in Financial Assets at Fair Value through Profit or Loss		-10.843	1.683
Net (Increase) Decrease in Due From Banks		0	0
Net (Increase) Decrease in Loans		0	0
Net (Increase) Decrease in Other Assets		-223.339	-98.261
Net Increase (Decrease) in Bank Deposits		0	0
Net Increase (Decrease) in Other Deposits		0	0
Net Increase (Decrease) in Financial Liabilities at Fair Value through Profit or Loss		0	0
Net Increase (Decrease) in Funds Borrowed		0	0
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		-4.058.928	-1.515.583
Net Cash Provided From Banking Operations		-2.979.148	-1.337.408
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Net Cash Flows from (used in) Investing Activities		-26.694	-9.953
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
Cash Paid For Tangible And Intangible Asset Purchases		-26.694	-9.953
Cash Obtained from Tangible and Intangible Asset Sales			0
Cash Paid for Purchase of Financial Assets At Fair Value Through Other Comprehensive Income			0
Cash Obtained from Sale of Financial Assets At Fair Value Through Other Comprehensive Income			0
Cash Paid for Purchase of Financial Assets At Amortised Cost			0
Cash Obtained from Sale of Financial Assets At Amortised Cost			0
Other			0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Net cash flows from (used in) financing activities		-10.001	-6.478
Cash Obtained from Loans and Securities Issued			0
Cash Outflow Arised From Loans and Securities Issued			0
Equity Instruments Issued			0
Dividends paid			0
Payments of lease liabilities		-10.001	-6.478
Other			0
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		969	835.460
Net Increase (Decrease) in Cash and Cash Equivalents		-3.014.874	-518.379
Cash and Cash Equivalents at Beginning of the Period		5.529.972	4.961.500
Cash and Cash Equivalents at End of the Period		2.515.098	4.443.121



Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued Capital	Share Premium	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	Current Period Net Profit (Loss)	Total Equity Except from Non-controlling Interests	Non-controlling Interests	Total Equity
							Tangible and Intangible Assets Revaluation Reserve	Accumulated Gains / 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)	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		50.000	0	0	0	0	-3.641	1.018 0	0	0	0	0 0	742.837	463.075	0	1.253.289	0 1.253.289
	Adjustments Related to TMS 8		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
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0
	Adjusted Beginning Balance		50.000	0	0	0	0	-3.641	1.018 0	0	0	0	0 0	742.837	463.075	0	1.253.289	0 1.253.289
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0 287.859	287.859	0	287.859
	Capital Increase in Cash		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
	Issued Capital Inflation Adjustment Difference		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
	Subordinated Debt		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
	Profit Distributions		0	0	0	0	0	0	0 0	0	0	0	0 0	463.075	- 463.075	0	0	0
	Dividends Paid		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	463.075	- 463.075	0	0	0
	Other		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0
	Equity at end of period		50.000	0	0	0	0	-3.641	1.018 0	0	0	0	0 0	1.205.912	0 287.859	1.541.148	0	1.541.148
Current Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]																	
	CHANGES IN EQUITY ITEMS																	
	Equity at beginning of period		50.000	0	0	0	0	-4.092	950 0	0	0	0	0 0	1.205.912	874.301	0	2.127.071	0 2.127.071
	Adjustments Related to TMS 8		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
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0
	Adjusted Beginning Balance		50.000	0	0	0	0	-4.092	950 0	0	0	0	0 0	1.205.912	874.301	0	2.127.071	0 2.127.071
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0 859.842	859.842	0	859.842
	Capital Increase in Cash		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
	Issued Capital Inflation Adjustment Difference		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
	Subordinated Debt		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
	Profit Distributions		0	0	0	0	0	0	0 0	0	0	0	0 0	874.301	- 874.301	0	0	0
	Dividends Paid		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	874.301	- 874.301	0	0	0
	Other		0	0	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0
	Equity at end of period		50.000	0	0	0	0	-4.092	950 0	0	0	0	0 0	2.080.213	0 859.842	2.986.913	0	2.986.913