KAMUYU AYDINLATMA PLATFORMU

LİDER FAKTORİNG A.Ş.
Financial Institutions Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Lider Faktoring Anonim Şirketi Yönetim Kurulu'na

Giriş

Lider Faktoring A.Ş.'nin ("Şirket") ve 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 özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ve Finansal Kiralama, Faktoring ve Finansman Şirketlerince Uygulanacak Tekdüzen Hesap Planı ve İzahnamesi Hakkında Tebliğ ile Bankacılık Düzenleme ve Denetleme Kurumu (" BDDK") tarafından yayımlanan yönetmelik, tebliğ ve genelgeler ve yapılan 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 konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı 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 denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Şirket'in 31 Aralık 2023 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Haziran 2023 tarihinde sona eren altı aylık ara hesap dönemine ait özet finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 9 Şubat 2024 tarihli bağımsız denetçi raporunda ve 7 Temmuz 2023 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Lider Faktoring Anonim Şirketi'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.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Ebru Koçak, SMMM

Sorumlu Denetçi

8 Ağustos 2024

İstanbul, Türkiye

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		106.677	0	106.677	66.149	0	66.149
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)		0	0	0	0	0	0
DERIVATIVE FINANCIAL ASSETS		0	0	0	0	0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)		0	0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)		5.586.274	0	5.586.274	4.013.724	0	4.013.724
Factoring Receivables		4.897.021	0	4.897.021	3.477.340	0	3.477.340
Discounted Factoring Receivables (Net)		4.654.604	0	4.654.604	3.464.249	0	3.464.249
Other Factoring Receivables		242.417	0	242.417	13.091	0	13.091
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)		0	0	0	0	0	0
Finance lease receivables		0	0	0	0	0	0
Operating Lease Receivables		0	0	0	0	0	0
Unearned Income (-)		0	0	0	0	0	0
Other Financial Assets Measured at Amortised Cost		690.107	0	690.107	537.299	0	537.299
Non Performing Receivables		23.008	0	23.008	16.512	0	16.512
Allowance For Expected Credit Losses / Specific Provisions (-)		-23.862	0	-23.862	-17.427	0	-17.427
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES		0	0	0	0	0	0
Investments in Associates (Net)		0	0	0	0	0	0
Investments in Subsidiaries (Net)		0	0	0	0	0	0
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)		297.603	0	297.603	246.762	0	246.762
INTANGIBLE ASSETS AND GOODWILL (Net)		6.413	0	6.413	5.275	0	5.275
INVESTMENT PROPERTY (Net)		26	0	26	26	0	26
CURRENT TAX ASSETS		0	0	0	0	0	0
DEFERRED TAX ASSET		0	0	0	0	0	0

OTHER ASSETS		10.631	33	10.664	8.032	29	8.061
SUBTOTAL		**6.007.624**	**33**	**6.007.657**	**4.339.968**	**29**	**4.339.997**
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		127	0	127	167	0	167
Held for Sale		127	0	127	167	0	167
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		**6.007.751**	**33**	**6.007.784**	**4.340.135**	**29**	**4.340.164**
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED		3.523.999	0	3.523.999	2.347.250	0	2.347.250
FACTORING PAYABLES		6.738	0	6.738	2.902	0	2.902
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES		272.388	0	272.388	226.991	0	226.991
MARKETABLE SECURITIES (Net)		531.457	0	531.457	459.629	0	459.629
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES		0	0	0	0	0	0
PROVISIONS		31.780	0	31.780	23.590	0	23.590
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		27.694	0	27.694	19.487	0	19.487
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		4.086	0	4.086	4.103	0	4.103
CURRENT TAX LIABILITIES		68.937	0	68.937	46.536	0	46.536
DEFERRED TAX LIABILITY		59.735	0	59.735	90.381	0	90.381
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES		33.124	212	33.336	32.689	448	33.137
SUBTOTAL		**4.528.158**	**212**	**4.528.370**	**3.229.968**	**448**	**3.230.416**
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		1.479.414	0	1.479.414	1.109.748	0	1.109.748
Issued capital		558.360	0	558.360	253.800	0	253.800
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		244.525	0	244.525	161.270	0	161.270
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		0	0	0	0	0	0
Profit Reserves		390.118	0	390.118	128.316	0	128.316
Legal Reserves		54.450	0	54.450	26.132	0	26.132
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		335.668	0	335.668	102.184	0	102.184
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		286.411	0	286.411	566.362	0	566.362
Prior Years' Profit or Loss		0	0	0	0	0	0
Current Period Net Profit Or Loss		286.411	0	286.411	566.362	0	566.362
Non-controlling interests		0	0	0	0	0	0
Total equity and liabilities		**6.007.572**	**212**	**6.007.784**	**4.339.716**	**448**	**4.340.164**

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		1.828.259	0	1.828.259	208.807	0	208.807
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED		38.565.232	0	38.565.232	30.906.292	0	30.906.292
COLLATERALS GIVEN		1.769.148	0	1.769.148	1.144.338	0	1.144.338
COMMITMENTS		0	0	0	0	0	0
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		0	0	0	0	0	0
Lease Commitments		0	0	0	0	0	0
Finance Lease Commitments		0	0	0	0	0	0
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS		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		5.173.177	227.355	5.400.532	3.629.373	47.293	3.676.666
TOTAL OFF-BALANCE SHEET ITEMS		**47.335.816**	**227.355**	**47.563.171**	**35.888.810**	**47.293**	**35.936.103**

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		1.330.488	426.987	738.128	245.238
FACTORING INCOME		1.330.488	426.987	738.128	245.238
Factoring Interest Income		1.302.047	285.012	729.537	133.374
Discounted		1.227.776	283.887	675.070	132.628
Other		74.271	1.125	54.467	746
Factoring Fee and Commission Income		28.441	141.975	8.591	111.864
Discounted		27.374	140.263	8.385	110.192
Other		1.067	1.712	206	1.672
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		0	0	0	0
Finance Lease Income		0	0	0	0
Operational Lease Income		0	0	0	0
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 (-)		-883.270	-208.488	-494.796	-120.395
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-708.555	-143.567	-408.497	-75.023
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-37.254	-15.241	-17.233	-10.172
Interest Expenses on Securities Issued		-107.484	-18.321	-54.450	-12.884
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-29.977	-31.359	-14.616	-22.316
GROSS PROFIT (LOSS)		447.218	218.499	243.332	124.843
OPERATING EXPENSES (-)		-206.078	-118.222	-106.444	-58.733
Personnel Expenses		-125.169	-59.918	-66.893	-28.422
Provision Expense for Employment Termination Benefits		-2.786	-2.136	358	-1.068
Research and development expense		0	0	0	0
General Operating Expenses		-72.928	-53.622	-37.140	-27.853
Other		-5.195	-2.546	-2.769	-1.390
GROSS OPERATING PROFIT (LOSS)		241.140	100.277	136.888	66.110
OTHER OPERATING INCOME		196.204	157.439	92.437	80.329
Interest Income on Banks		990	327	663	174
Interest Income on Marketable Securities Portfolio		10.862	2.131	6.123	1.009
Dividend Income		0	0	0	0
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		0	0	0	0
Foreign Exchange Gains		2.675	0	1.175	0
Other		181.677	154.981	84.476	79.146
PROVISION EXPENSES		-28.918	-1.234	-8.843	-308
Specific Provisions		-24.424	-1.167	-6.231	-506
Allowances For Expected Credit Losses		-4.494	-67	-2.612	198
General Loan Loss Provisions		0	0	0	0
Other		0	0	0	0
OTHER OPERATING EXPENSES (-)		0	-60	0	-60
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		0	-60	0	-60
Other		0	0	0	0
NET OPERATING PROFIT (LOSS)		408.426	256.422	220.482	146.071
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		408.426	256.422	220.482	146.071
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)		-122.015	-64.839	-67.694	-36.357
Current Tax Provision		-122.881	-86.628	-66.963	-47.058
Expense Effect of Deferred Tax		866	21.789	-731	10.701
Income Effect of Deferred Tax		0	0	0	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		286.411	191.583	152.788	109.714
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		286.411	191.583	152.788	109.714
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		286.411	191.583	152.788	109.714
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)		1,12849000	0,60200000	1,64777000	0,94363000
DILUTED EARNINGS (LOSS) PER SHARE					

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)		286.411	191.583		
OTHER COMPREHENSIVE INCOME		83.255	2.181		
Other Comprehensive Income that will not be Reclassified to Profit or Loss		83.255	2.181		
Gains (Losses) on Revaluation of Property, Plant and Equipment		107.425	2.494		
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		-24.170	-313		
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 (Losses) from Cash Flow Hedges		0	0		
Income (Losses) on Hedges of Net Investments in Foreign Operations			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)		369.666	193.764		

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		326.666	192.326
Interest Received / Profit Share Received / Lease Income		1.302.047	285.012
Interest Paid /Profit Share Paid / Lease Payments		-883.270	-211.057
Dividends received		0	0
Fees and Commissions Received		28.441	141.975
Other Gains		0	0
Collections from Previously Written Off Loans and Other Receivables		5.232	662
Cash Payments to Personnel and Service Suppliers		-124.835	-62.210
Taxes Paid		-122.881	-86.628
Other		121.932	124.572
Changes in Operating Assets and Liabilities		-4.281.398	-1.776.844
Net (Increase) Decrease in Factoring Receivables		-1.448.599	-232.525
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		0	0
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		-33.417	51.272
Net Increase (Decrease) in Factoring Payables		3.836	1.830
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		45.397	42.809
Net Increase (Decrease) in Funds Borrowed		-2.806.879	-1.579.261
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		-41.736	-60.969
Cash flows from (used in) operating activities		-3.954.732	-1.584.518
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
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		-60.196	-6.444
Sale of Tangible Intangible Assets		0	0
Cash Paid for Purchase of Financial Assets At Fair Value Through Other Comprehensive Income		0	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		0	0
Net cash flows from (used in) investing activities		-60.196	-6.444
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		4.475.968	1.957.956
Cash Outflow Arised From Loans and Securities Issued		-420.512	-269.980
Equity Instruments Issued		0	0
Dividends paid		0	0
Payments of lease liabilities		0	0
Other		0	0
Net cash flows from (used in) financing activities		4.055.456	1.687.976
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		0	0
Net Increase (decrease) in cash and cash equivalents		40.528	97.014
Cash and Cash Equivalents at Beginning of the Period		66.149	34.208
Cash and Cash Equivalents at End of the Period		106.677	131.222

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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		**135.000**	**0**	**0**	**0**	**130.303**	**-5.935**	**0**	**0**	**0**	**0**	**0**	**0**	**40.240**	**206.876**	**0**	**0**	**506.484**
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		135.000	0	0	0	130.303	-5.935	0	0	0	0	0	0	40.240	206.876	0	0	506.484
Total Comprehensive Income (Loss)		0	0	0	0	2.181	0	0	0	0	0	0	0	0	0	191.583	0	193.764
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		118.800	0	0	0	0	0	0	0	0	0	0	0	-118.800	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	206.876	-206.876	0	0	0
Dividends Paid		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	206.876	-206.876	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equity at end of period		**253.800**	**0**	**0**	**0**	**132.484**	**-5.935**	**0**	**0**	**0**	**0**	**0**	**0**	**128.316**	**0**	**191.583**	**0**	**700.248**
Current Period 01.01.2024 - 30.06.2024																		
Statement of changes in equity [abstract]																		
CHANGES IN EQUITY ITEMS																		
Equity at beginning of period		**253.800**	**0**	**0**	**0**	**167.205**	**-5.935**	**0**	**0**	**0**	**0**	**0**	**0**	**128.316**	**566.362**	**0**	**0**	**1.109.748**
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		253.800	0	0	0	167.205	-5.935	0	0	0	0	0	0	128.316	566.362	0	0	1.109.748
Total Comprehensive Income (Loss)		0	0	0	0	83.255	0	0	0	0	0	0	0	0	0	286.411	0	369.666
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		304.560	0	0	0	0	0	0	0	0	0	0	0	-304.560	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	566.362	-566.362	0	0	0
Dividends Paid		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	566.362	-566.362	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equity at end of period		**558.360**	**0**	**0**	**0**	**250.460**	**-5.935**	**0**	**0**	**0**	**0**	**0**	**0**	**390.118**	**0**	**286.411**	**0**	**1.479.414**