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KAMUYU AYDINLATMA PLATFORMU

HUZUR FAKTORİNG A.Ş.
Financial Institutions Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

HUZUR FAKTORİNG ANONİM ŞİRKETİ

30 HAZİRAN 2024 HESAP DÖNEMİNE AİT FİNANSAL TABLOLARI HAKKINDA

SINIRLI BAĞIMSIZ DENETÇİ RAPORU

Huzur Faktoring Anonim Şirketi

Genel Kuruluna:

A) Finansal Tabloların Bağımsız Denetimi

Giriş

Huzur Faktoring Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının 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 ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ve Bankacılık Düzenleme ve Denetleme Kurulu tarafından finansal kiralama, faktoring ve finansman şirketlerinin hesap ve kayıt düzenine ilişkin yayımlanan diğer düzenlemeler ile Bankacılık Düzenleme ve Denetleme Kurumu genelge ve açıklamalarına (hep birlikte "BDDK Muhasebe ve Raporlama mevzuatı ") ve BDDK Muhasebe ve Raporlama mevzuatı ile düzenlenmiş konular dışında Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama Standardı"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 finansal bilgilerin,Huzur Faktoring Anonim Şirketi 'nin ("Şirket") 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 yükümlülüklere ilişkin rapor

1) TTK'nın 402'nci maddesinin dördüncü fıkrası uyarınca Şirket'in 1 Ocak – 30 Haziran 2024 hesap döneminde defter tutma düzeninin, TTK ile Şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

2) TTK'nın 402'nci maddesinin dördüncü fıkrası uyarınca Yönetim Kurulu tarafımıza denetim kapsamında istenen açıklamaları yapmış ve talep edilen belgeleri vermiştir.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Özkan Cengiz'dir.

09 Ağustos 2024

HSY Danışmanlık ve Bağımsız Denetim A.Ş.

Member, Crowe Global

Özkan CENGİZ

Sorumlu Denetçi, SMMM

İstanbul ,Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSETS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK	6	15.549.897	0	15.549.897	62.073.753		62.073.753
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)		0	0	0	0	0	0
DERIVATIVE FINANCIAL ASSETS	8	0	0	0	0	0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)	7	0	0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)		2.052.028.098	0	2.052.028.098	1.425.711.258	0	1.425.711.258
Factoring Receivables		2.040.812.655	0	2.040.812.655	1.421.162.979	0	1.421.162.979
Discounted Factoring Receivables (Net)	9.1	2.040.812.655	0	2.040.812.655	1.421.162.979	0	1.421.162.979
Other Factoring Receivables	9.1	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)		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	9.2	0	0	0	0	0	0
Non Performing Receivables	9.3	60.775.313	0	60.775.313	27.823.112	0	27.823.112
Allowance For Expected Credit Losses / Specific Provisions (-)	9.3	-49.559.870	0	-49.559.870	-23.274.833	0	-23.274.833
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES	10	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)	11	43.717.286	0	43.717.286	29.684.442	0	29.684.442
INTANGIBLE ASSETS AND GOODWILL (Net)	12	2.567.271	0	2.567.271	1.200.765	0	1.200.765
INVESTMENT PROPERTY (Net)	13	0	0	0	0	0	0
CURRENT TAX ASSETS	22	201.220	0	201.220	89.259	0	89.259
DEFERRED TAX ASSET	22	46.718.639	0	46.718.639	29.700.525	0	29.700.525

OTHER ASSETS	14	33.944.099	0	33.944.099	22.755.417	0	22.755.417
SUBTOTAL		**2.194.726.510**	**0**	**2.194.726.510**	**1.571.215.419**	**0**	**1.571.215.419**
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held for Sale	15	0	0	0	0	0	0
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		**2.194.726.510**	**0**	**2.194.726.510**	**1.571.215.419**	**0**	**1.571.215.419**
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	16	1.867.509.323	0	1.867.509.323	1.228.212.198	0	1.228.212.198
FACTORING PAYABLES	9.1	1.448	0	1.448	1.448	0	1.448
PAYABLES FROM SAVINGS FUND POOL	9.1	0	0	0	0	0	0
LEASE PAYABLES	17	7.391.138	0	7.391.138	6.223.625	0	6.223.625
MARKETABLE SECURITIES (Net)	18	0	0	0	105.766.877	0	105.766.877
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	19	0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	20	0	0	0	0	0	0
PROVISIONS		8.666.218	0	8.666.218	9.501.702	0	9.501.702
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits	21	8.566.218	0	8.566.218	9.401.702	0	9.401.702
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		100.000	0	100.000	100.000	0	100.000
CURRENT TAX LIABILITIES	22	30.596.397	0	30.596.397	25.095.666	0	25.095.666
DEFERRED TAX LIABILITY	22	0	0	0	0	0	0
SUBORDINATED DEBT	23	0	0	0	0	0	0
OTHER LIABILITIES	24	20.556.655	0	20.556.655	19.963.729	0	19.963.729
SUBTOTAL		**1.934.721.179**	**0**	**1.934.721.179**	**1.394.765.245**	**0**	**1.394.765.245**
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)	25	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		260.005.331	0	260.005.331	176.450.174	0	176.450.174
Issued capital	26	140.000.000	0	140.000.000	75.000.000	0	75.000.000
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	26	-2.473.299	0	-2.473.299	-1.810.348	0	-1.810.348
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		0	0	0	0	0	0
Profit Reserves		38.260.523	0	38.260.523	16.666.290	0	16.666.290
Legal Reserves	26	8.417.671	0	8.417.671	4.087.959	0	4.087.959
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves	26	29.842.852	0	29.842.852	12.578.331	0	12.578.331
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		84.218.107	0	84.218.107	86.594.232	0	86.594.232
Prior Years' Profit or Loss	26	0	0	0	0	0	0
Current Period Net Profit Or Loss		84.218.107	0	84.218.107	86.594.232	0	86.594.232
Non-controlling interests		0	0	0	0	0	0
Total equity and liabilities		**2.194.726.510**	**0**	**2.194.726.510**	**1.571.215.419**	**0**	**1.571.215.419**

STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
REVOCABLE FACTORING TRANSACTIONS		552.725.042	0	552.725.042	314.166.489	0	314.166.489
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED	37	50.125.807.148	115.488	50.125.922.636	36.207.962.435	115.488	36.208.077.923
COLLATERALS GIVEN	37	324.730.141	0	324.730.141	79.215.032	0	79.215.032
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	37	2.378.525.990	134.780	2.378.660.770	1.619.321.909	134.780	1.619.456.689
TOTAL OFF-BALANCE SHEET ITEMS		**53.381.788.321**	**250.268**	**53.382.038.589**	**38.220.665.865**	**250.268**	**38.220.916.133**

Statement of Profit or Loss

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss					
INCOME AND EXPENSE ITEMS					
OPERATING INCOME		707.463.107	241.433.041	422.773.107	145.240.041
FACTORING INCOME	27	707.463.107	241.433.041	422.773.107	145.240.041
Factoring Interest Income		649.969.115	130.016.397	389.664.115	63.409.397
Discounted		649.969.115	130.016.397	389.664.115	63.409.397
Other		0	0	0	0
Factoring Fee and Commission Income		57.493.992	111.416.644	33.108.992	81.830.644
Discounted		57.493.992	111.416.644	33.108.992	81.830.644
Other		0	0	0	0
INCOME FROM FINANCING LOANS	28	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	29	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 (-)	30	-465.750.673	-165.586.760	-279.891.673	-105.742.760
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-437.875.455	-98.842.848	-270.267.455	-55.540.848
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-1.070.806	-637.843	-589.806	-346.843
Interest Expenses on Securities Issued		-17.978.971	-8.190.978	-3.948.971	-4.450.978
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-8.825.441	-57.915.091	-5.085.441	-45.404.091
GROSS PROFIT (LOSS)		241.712.434	75.846.281	142.881.434	39.497.281
OPERATING EXPENSES (-)	31	-102.965.540	-51.541.374	-50.124.540	-22.309.374
Personnel Expenses		-78.380.975	-38.728.318	-37.895.975	-15.780.318
Provision Expense for Employment Termination Benefits		-2.061.138	-1.187.708	-282.138	-398.708
Research and development expense		0	0	0	0
General Operating Expenses		-22.523.427	-11.237.143	-11.946.427	-5.742.143
Other		0	-388.205	0	-388.205
GROSS OPERATING PROFIT (LOSS)		138.746.894	24.304.907	92.756.894	17.187.907
OTHER OPERATING INCOME	32	9.616.215	7.607.362	4.324.215	2.407.362
Interest Income on Banks		4.831.001	1.558.592	3.138.001	1.236.592
Interest Income on Marketable Securities Portfolio		0	0	0	0
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		0	0	0	0
Other		4.785.214	6.048.770	1.186.214	1.170.770
PROVISION EXPENSES	33	-27.928.450	-4.839.377	-20.110.450	-3.150.377
Specific Provisions		-27.928.450	-4.839.377	-20.110.450	-3.150.377
Allowances For Expected Credit Losses		0	0	0	0
General Loan Loss Provisions		0	0	0	0
Other		0	0	0	0
OTHER OPERATING EXPENSES (-)	34	-11	-55	-11	-55
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	0	0	0
Other		-11	-55	-11	-55
NET OPERATING PROFIT (LOSS)		120.434.648	27.072.837	76.970.648	16.444.837
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		120.434.648	27.072.837	76.970.648	16.444.837
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	22	-36.216.541	-7.092.212	-23.247.541	-4.287.212
Current Tax Provision		-52.950.535	-8.986.418	-30.621.535	-7.047.418
Expense Effect of Deferred Tax		0	0	0	0
Income Effect of Deferred Tax		16.733.994	1.894.206	7.373.994	2.760.206
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		84.218.107	19.980.625	53.723.107	12.157.625
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		84.218.107	19.980.625	53.723.107	12.157.625
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		84.218.107	19.980.625	53.723.107	12.157.625
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
DILUTED EARNINGS (LOSS) PER SHARE					

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

Presentation Currency	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 [abstract]					
PROFIT (LOSS)		84.218.107	19.980.625	53.723.107	12.157.625
OTHER COMPREHENSIVE INCOME		-662.950	-955.705	250.853	-825
Other Comprehensive Income that will not be Reclassified to Profit or Loss	27	-662.950	-955.705	250.853	-825
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-947.072	-1.274.274	358.361	-321.706
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		284.122	318.569	-107.508	320.881
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation		0	0	0	0
Valuation and/or Reclassification Profit or Loss from financial assets at fair value through other comprehensive income		0	0	0	0
Income (Losses) from Cash Flow Hedges		0	0	0	0
Income (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		83.555.157	19.024.920	53.973.960	12.156.800

Statement of cash flows [abstract]

Presentation Currency	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 flows [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		83.382.615	19.916.884
Interest Received / Profit Share Received / Lease Income	27	626.871.666	126.515.086
Interest Paid /Profit Share Paid / Lease Payments	30	-456.925.232	-107.671.669
Dividends received		0	0
Fees and Commissions Received	27	57.493.992	111.416.644
Other Gains	32	4.785.214	6.048.770
Collections from Previously Written Off Loans and Other Receivables		0	220.526
Cash Payments to Personnel and Service Suppliers	31	-102.965.540	-51.541.374
Taxes Paid		-22.352.107	-13.804.457
Other	22,30,33,34	-23.525.378	-51.266.642
Changes in Operating Assets and Liabilities		-543.956.166	-305.368.112
Net (Increase) Decrease in Factoring Receivables	9	-626.316.840	-280.582.621
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	9,11,12,14	-27.602.611	-12.025.000
Net Increase (Decrease) in Factoring Payables	9	0	0
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables	17	1.167.513	470.447
Net Increase (Decrease) in Funds Borrowed	16	0	0
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities	18,20,22,24,26	108.795.772	-13.230.938
Cash flows from (used in) operating activities		-460.573.551	-285.451.228
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	11,12	-16.115.496	-1.918.739
Sale of Tangible Intangible Assets	11,12	835.493	63.741
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		-15.280.003	-1.854.998
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued	16,18	3.450.352.373	350.475.965
Cash Outflow Arised From Loans and Securities Issued	16,18	-3.021.022.675	-55.865.665
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		429.329.698	294.610.300
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		0	0
Net Increase (decrease) in cash and cash equivalents		-46.523.856	7.304.074
Cash and Cash Equivalents at Beginning of the Period		62.073.753	19.025.495
Cash and Cash Equivalents at End of the Period		15.549.897	26.329.569

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued capital [member]	Share premium [member]	Share Cancellation Profit	Other Capital Reserves	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit and Loss				Other Accumulated Comprehensive Income That Will Be Reclassified In Profit and Loss				Profit Reserves	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [member]	Equity [member]
							Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases	Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans	Other (Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss and OtherAccumulated Amounts of Other Comprehensive Income that will not be Reclassified to Profit or Loss)		Reserve of Exchange Differences on Translation	Accumulated gains (losses) due to revaluation and/or reclassification of financial assets measured at fair value through other comprehensive income	Other (Accumulated Gains or Losses on Cash Flow Hedges, Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will be Reclassified to Profit or Loss)						
Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity [abstract]																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period		**50.000.000**	**0**	**0**	**0**	**0**	**0**	**0**	**-1.206.826**	**0**	**0**	**0**	**0**	**9.704.584**	**0**	**31.961.706**	**0**	**90.459.465**
	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		50.000.000	0	0	0	0	0	0	-1.206.826	0	0	0	0	9.704.584	0	31.961.706	0	90.459.465
	Total Comprehensive Income (Loss)	26	0	0	0	0	0	0	0	-955.705	0	0	0	0	0	0	19.980.625	0	19.024.919
	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		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	26	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	0	0	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	31.961.706	0	-31.961.706	0	0
	Other	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Equity at end of period		**50.000.000**	**0**	**0**	**0**	**0**	**0**	**0**	**-2.162.531**	**0**	**0**	**0**	**0**	**41.666.290**	**0**	**19.980.625**	**0**	**109.484.384**
Current Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period		**75.000.000**	**0**	**0**	**0**	**0**	**0**	**0**	**-1.810.348**	**0**	**0**	**0**	**0**	**16.666.291**	**0**	**86.594.232**	**0**	**176.450.175**
	Increase or Decrease Required by TAS 8		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
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance		75.000.000	0	0	0	0	0	0	-1.810.348	0	0	0	0	16.666.291	0	86.594.232	0	176.450.175
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	-662.951	0	0	0	0	0	0	84.218.107	0	83.555.156
	Cash Capital Increase	26	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		65.000.000	0	0	0	0	0	0		0	0	0	0	-65.000.000	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
	Convertible Bonds	26	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
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
	Profit Distributions		0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
	Dividends Paid		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	86.594.232	0	-86.594.232	0	0
	Other	26	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
	Equity at end of period		**140.000.000**	**0**	**0**	**0**	**0**	**0**	**0**	**-2.473.299**	**0**	**0**	**0**	**0**	**38.260.523**	**0**	**84.218.107**	**0**	**260.005.331**