Date and time of publication on KAP: 17.09.2024 18:23:42
https://www.kap.org.tr/en/Bildirim/1335024

KAMUYU AYDINLATMA PLATFORMU

BEYAZ FİLO OTO KİRALAMA A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

BEYAZ FİLO OTO KİRALAMA ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

BEYAZ FİLO OTO KİRALAMA A.Ş.'nin ("Grup") 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı konsolide dipnotlarının("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu (" KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara,17 Eylül 2024

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacus

ALİ OSMAN EFLATUN

Sorumlu Denetçi

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	[3]	528.642.968	623.640.326
Financial Investments	[4]	158.615.063	0
Trade Receivables	[7]	550.204.844	688.496.333
Other Receivables	[9]	1.030.369	1.265.011
Inventories	[10]	854.096.312	813.845.625
Prepayments	[11]	12.169.289	6.412.687
Prepayments to Unrelated Parties		12.169.289	6.412.687
Current Tax Assets	[12]	915.585	38.990.225
Other current assets	[16]	7.940.870	698.275
Other Current Assets Due From Unrelated Parties		7.940.870	698.275
SUB-TOTAL		**2.113.615.300**	**2.173.348.482**
Total current assets		**2.113.615.300**	**2.173.348.482**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates		8.451	8.451
Other Receivables	[9]	75.176	62.587
Other Receivables Due From Unrelated Parties		75.176	62.587
Property, plant and equipment	[13]	400.381.541	263.011.261
Land and Premises		11.116.818	11.116.818
Land Improvements		206.191	148.732
Buildings		176.564.150	179.536.731
Machinery And Equipments		9.581.324	9.310.921
Vehicles		116.456.836	17.039.315
Fixtures and fittings		23.313.809	22.090.641
Leasehold Improvements		3.545.761	3.271.887
Operational Lease Assets		59.596.652	20.496.216
Right of Use Assets	[15]	3.619.552	2.396.224
Intangible assets and goodwill	[14]	64.194.974	64.230.013
Other intangible assets		64.194.974	64.230.013
Prepayments	[11]	245.899	127.892
Prepayments to Unrelated Parties		245.899	127.892
Total non-current assets		**468.525.593**	**329.836.428**
Total assets		**2.582.140.893**	**2.503.184.910**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	178.036.987	247.483.145
Current Borrowings From Unrelated Parties		178.036.987	247.483.145
Current Portion of Non-current Borrowings	[5]	26.238.558	27.089.465
Current Portion of Non-current Borrowings from Related Parties		26.238.558	27.089.465
Current Portion of other Non-current Borrowings		26.238.558	27.089.465
Other Financial Liabilities	[6]	751.423	558.366
Other Miscellaneous Financial Liabilities		751.423	558.366
Trade Payables	[7]	898.445.582	684.557.144
Trade Payables to Unrelated Parties		898.445.582	684.557.144
Employee Benefit Obligations	[8]	6.611.430	1.272.451
Other Payables	[9]	1.191.336	1.348.800
Other Payables to Unrelated Parties		1.191.336	1.348.800
Deferred Income Other Than Contract Liabilities	[11]	105.057.228	35.846.751
Deferred Income Other Than Contract Liabilities from Unrelated Parties		105.057.228	35.846.751
Current tax liabilities, current	[12]	0	68.234.087
Current provisions	[18]	2.967.480	2.920.461
Current provisions for employee benefits		2.442.480	2.265.604
Other current provisions		525.000	654.857
Other Current Liabilities	[17]	584.730.145	514.078.716
Other Current Liabilities to Unrelated Parties		584.730.145	514.078.716
SUB-TOTAL		**1.804.030.169**	**1.583.389.386**

Total current liabilities		**1.804.030.169**	**1.583.389.386**
NON-CURRENT LIABILITIES			
Long Term Borrowings	[5]	2.578.420	11.839.227
Long Term Borrowings From Unrelated Parties		2.578.420	11.839.227
Bank Loans		2.578.420	11.839.227
Other Financial Liabilities		785.443	1.110.482
Other Miscellaneous Financial Liabilities	[7]	785.443	1.110.482
Non-current provisions		9.822.073	9.146.971
Non-current provisions for employee benefits		9.822.073	9.146.971
Deferred Tax Liabilities	[17]	19.502.175	47.979.153
Total non-current liabilities		**32.688.111**	**70.075.833**
Total liabilities		**1.836.718.280**	**1.653.465.219**
EQUITY			
Equity attributable to owners of parent	[20]	745.422.613	849.719.691
Issued capital		99.687.500	99.687.500
Inflation Adjustments on Capital		395.820.205	862.396.974
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		23.701.573	24.031.603
Gains (Losses) on Revaluation and Remeasurement		23.701.573	24.031.603
Increases (Decreases) on Revaluation of Property, Plant and Equipment		28.093.143	28.093.143
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.391.570	-4.061.540
Restricted Reserves Appropriated From Profits		76.986.879	76.885.238
Legal Reserves		76.986.879	76.885.238
Prior Years' Profits or Losses		239.900.138	-339.373.204
Current Period Net Profit Or Loss		-90.673.682	126.091.580
Total equity		**745.422.613**	**849.719.691**
Total Liabilities and Equity		**2.582.140.893**	**2.503.184.910**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[24]	6.350.096.423	5.510.217.792	3.139.075.699	3.229.523.968
Cost of sales	[24]	-6.166.099.517	-5.267.564.163	-3.000.768.295	-3.065.715.308
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		183.996.906	242.653.629	138.307.404	163.808.660
GROSS PROFIT (LOSS)		183.996.906	242.653.629	138.307.404	163.808.660
General Administrative Expenses	[25]	-63.818.929	-34.801.947	-38.127.508	-20.436.063
Marketing Expenses	[26]	-53.551.743	-28.920.873	-32.649.977	-12.853.804
Other Income from Operating Activities	[27]	9.109.928	9.094.963	1.692.530	4.903.586
Other Expenses from Operating Activities	[27]	-50.040.168	-74.832.914	-49.174.359	-43.085.327
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.695.994	113.192.858	20.048.090	92.337.052
Investment Activity Income	[28]	41.806.982	10.483.734	35.827.119	6.193.379
Investment Activity Expenses	[28]			8.447.647	634.758
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		67.502.976	123.676.592	64.322.856	99.165.189
Finance income	[29]	41.904.044	59.815.834	1.745.272	39.438.566
Finance costs	[29]	-50.815.141	-51.958.502	-26.078.748	-25.564.184
Gains (losses) on net monetary position		-173.545.093	-40.747.397	-39.396.493	30.182.124
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-114.953.214	90.786.527	592.887	143.221.695
Tax (Expense) Income, Continuing Operations	[12]	24.279.532	-106.518.646	7.880.311	-99.641.641
Current Period Tax (Expense) Income		-4.135.613	-18.432.755	-3.671.446	-16.594.765
Deferred Tax (Expense) Income		28.415.145	-88.085.891	11.551.757	-83.046.876
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-90.673.682	-15.732.119	8.473.198	43.580.054
PROFIT (LOSS)		-90.673.682	-15.732.119	8.473.198	43.580.054
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-90.673.682	-15.732.119	8.473.198	43.580.054
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-330.030	-2.031.949	-330.030	-2.031.949
Gains (Losses) on Remeasurements of Defined Benefit Plans	[18]	-426.548	-2.574.389	-426.548	-2.574.389
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[12]	96.518	542.440	96.518	542.440
Deferred Tax (Expense) Income		96.518	542.440	96.518	542.440
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-330.030**	**-2.031.949**	**-330.030**	**-2.031.949**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-91.003.712**	**-17.764.068**	**8.143.168**	**41.548.105**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-91.003.712	-17.764.068	8.143.168	41.548.105

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		**149.797.814**	**5.977.803**
Profit (Loss)		-90.673.682	-15.732.119
Profit (Loss) from Continuing Operations		-90.673.682	-15.732.119
Adjustments to Reconcile Profit (Loss)		**4.288.794**	**83.949.552**
Adjustments for depreciation and amortisation expense	[13,14,15]	27.972.877	8.604.497
Adjustments for provisions	[7,18,27]	-2.060.353	-4.184.530
Adjustments for (Reversal of) Provisions Related with Employee Benefits		425.430	-2.729.614
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-129.857	-195.397
Adjustments for (Reversal of) General Provisions		-2.355.926	-1.259.519
Adjustments for Tax (Income) Expenses		-21.623.730	79.529.585
Changes in Working Capital		**281.104.764**	**-33.366.988**
Adjustments for decrease (increase) in trade accounts receivable		-25.202.681	748.239.512
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-25.202.681	748.239.512
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.642.486	-662.875
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.642.486	-662.875
Adjustments for decrease (increase) in inventories		-40.250.687	-327.002.391
Decrease (Increase) in Prepaid Expenses		-5.731.241	-3.468.098
Adjustments for increase (decrease) in trade accounts payable		213.888.438	-453.351.281
Increase (Decrease) in Trade Accounts Payables to Related Parties		213.888.438	-453.351.281
Increase (Decrease) in Employee Benefit Liabilities		5.338.979	-155.140
Adjustments for increase (decrease) in other operating payables		-157.464	-210.773
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-157.464	-210.773
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		69.210.477	55.622.751
Other Adjustments for Other Increase (Decrease) in Working Capital		70.651.429	-52.378.693
Increase (Decrease) in Other Payables Related with Operations		70.651.429	-52.378.693
Cash Flows from (used in) Operations		**194.719.876**	**34.850.445**
Dividends paid		0	-31.942.186
Income taxes refund (paid)		-30.202.567	9.638.340
Inflation Effect On Operating Activities		-14.719.495	-6.568.796
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-165.264.928**	**-13.850.467**
Proceeds from sales of property, plant, equipment and intangible assets		0	6.959.170
Proceeds from sales of property, plant and equipment		0	6.959.170
Purchase of Property, Plant, Equipment and Intangible Assets		-165.264.928	-20.809.637
Purchase of property, plant and equipment		-165.264.928	-20.809.637
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-79.530.244**	**-102.840.544**
Proceeds from borrowings		-70.269.437	-100.823.733
Proceeds from Loans		-70.297.065	-145.931.586
Proceeds from Other Financial Borrowings		27.628	45.107.853
Repayments of borrowings		-9.260.807	-2.016.811
Loan Repayments		-9.260.807	-2.016.811
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-94.997.358	-110.713.208
Net increase (decrease) in cash and cash equivalents		-94.997.358	-110.713.208
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**623.640.326**	**451.608.150**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**528.642.968**	**340.894.942**

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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	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		**99.687.500**	**862.396.974**	**30.398.451**	**-2.666.654**			**67.093.295**	**-313.379.612**	**32.101.493**	**775.631.447**	**0**	**775.631.447**
	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								9.791.943	22.309.550	-32.101.493			
	Total Comprehensive Income (Loss)				-2.955.407	-2.031.949					-15.732.119	-20.719.475	0	-20.719.475
	Profit (loss)										-15.732.119	-15.732.119	0	-15.732.119
	Other Comprehensive Income (Loss)				-2.955.407	-2.031.949						-4.987.356	0	-4.987.356
	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									-31.942.186		-31.942.186	0	-31.942.186
	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		**99.687.500**	**862.396.974**	**27.443.044**	**-4.698.603**			**76.885.238**	**-323.012.248**	**-15.732.119**	**-15.732.119**	**0**	**-15.732.119**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**99.687.500**	**862.396.974**	**28.093.143**	**-4.061.540**			**76.885.238**	**-339.373.204**	**126.091.580**	**849.719.691**	**0**	**849.719.691**
	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									-13.293.366		-13.293.366	0	-13.293.366
	Restated Balances													
	Transfers			-466.576.769					101.641	592.566.708	-126.091.580			0
	Total Comprehensive Income (Loss)					-330.030					-90.673.682	-91.003.712	0	-91.003.712
	Profit (loss)										-90.673.682	-90.673.682	0	-90.673.682
	Other Comprehensive Income (Loss)					-330.030						-330.030	0	-330.030
	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 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		99.687.500	395.820.205	28.093.143	-4.391.570			76.986.879	239.900.138	-90.673.682	745.422.613	0	745.422.613