

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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	528.642.968	623.640.3
Financial Investments	[4]	158.615.063	
Trade Receivables	[7]	550.204.844	688.496.3
Other Receivables	[9]	1.030.369	1.265.0
Inventories	[10]	854.096.312	813.845.6
Prepayments	[11]	12.169.289	6.412.6
Prepayments to Unrelated Parties		12.169.289	6.412.6
Current Tax Assets	[12]	915.585	38.990.2
Other current assets	[16]	7.940.870	698.2
Other Current Assets Due From Unrelated Parties		7.940.870	698.2
SUB-TOTAL		2.113.615.300	2.173.348.4
Total current assets		2.113.615.300	2.173.348.4
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates		8.451	8.4
Other Receivables	[9]	75.176	62.5
Other Receivables Due From Unrelated Parties		75.176	62.5
Property, plant and equipment	[13]	400.381.541	263.011.2
Land and Premises		11.116.818	11.116.8
Land Improvements		206.191	148.7
Buildings		176.564.150	179.536.7
Machinery And Equipments		9.581.324	9.310.9
Vehicles		116.456.836	17.039.3
Fixtures and fittings		23.313.809	22.090.6
Leasehold Improvements		3.545.761	3.271.8
Operational Lease Assets		59.596.652	20.496.2
Right of Use Assets	[15]	3.619.552	2.396.2
Intangible assets and goodwill	[14]	64.194.974	64.230.0
Other intangible assets		64.194.974	64.230.0
Prepayments	[11]	245.899	127.8
Prepayments to Unrelated Parties		245.899	127.8
Total non-current assets		468.525.593	329.836.4
Total assets		2.582.140.893	2.503.184.9
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[5]	178.036.987	247.483.1
Current Borrowings From Unrelated Parties		178.036.987	247.483.1
Current Portion of Non-current Borrowings	[5]	26.238.558	27.089.4
Current Portion of Non-current Borrowings from Related Parties		26.238.558	27.089.4
Current Portion of other Non-current Borrowings	[c]	26.238.558	27.089.4
Other Financial Liabilities	[6]	751.423	558.3
Other Miscellaneuous Financial Liabilities	[7]	751.423	558.3
Trade Payables Trade Payables to Unrelated Parties	[7]	898.445.582 898.445.582	684.557.1 684.557.1
Employee Benefit Obligations	[8]	6.611.430	1.272.4
Other Payables	[9]	1.191.336	1.348.8
Other Payables to Unrelated Parties	[3]	1.191.336	1.348.8
Deferred Income Other Than Contract Liabilities	[11]	105.057.228	35.846.7
Deferred Income Other Than Contract Liabilities from Unrelated Parties	[]	105.057.228	35.846.7
Current tax liabilities, current	[12]	0	68.234.0
Current provisions	[18]	2.967.480	2.920.4
Current provisions for employee benefits		2.442.480	2.265.6
		525.000	654.8
Other current provisions			
Other Current Liabilities	[17]	584.730.145	514.078.7
·	[17]	584.730.145 584.730.145	514.078.7 514.078.7

Total current liabilities		1.804.030.169	1.583.389.38
NON-CURRENT LIABILITIES			
Long Term Borrowings	[5]	2.578.420	11.839.22
Long Term Borrowings From Unrelated Parties		2.578.420	11.839.22
Bank Loans		2.578.420	11.839.22
Other Financial Liabilities		785.443	1.110.48
Other Miscellaneous Financial Liabilities	[7]	785.443	1.110.48
Non-current provisions		9.822.073	9.146.97
Non-current provisions for employee benefits		9.822.073	9.146.97
Deferred Tax Liabilities	[17]	19.502.175	47.979.153
Total non-current liabilities		32.688.111	70.075.83
Total liabilities		1.836.718.280	1.653.465.21
EQUITY			
Equity attributable to owners of parent	[20]	745.422.613	849.719.69
Issued capital		99.687.500	99.687.50
Inflation Adjustments on Capital		395.820.205	862.396.97
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	24.031.60
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	76.885.23
Legal Reserves		76.986.879	76.885.23
Prior Years' Profits or Losses		239.900.138	-339.373.20
Current Period Net Profit Or Loss		-90.673.682	126.091.58
Total equity		745.422.613	849.719.69
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	3.229.523.96
Cost of sales	[24]	-6.166.099.517	-5.267.564.163	-3.000.768.295	-3.065.715.30
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		183.996.906	242.653.629	138.307.404	163.808.66
GROSS PROFIT (LOSS)		183.996.906	242.653.629	138.307.404	163.808.66
General Administrative Expenses	[25]	-63.818.929	-34.801.947	-38.127.508	-20.436.06
Marketing Expenses	[26]	-53.551.743	-28.920.873	-32.649.977	-12.853.80
Other Income from Operating Activities	[27]	9.109.928	9.094.963	1.692.530	4.903.58
Other Expenses from Operating Activities	[27]	-50.040.168	-74.832.914	-49.174.359	-43.085.32
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.695.994	113.192.858	20.048.090	92.337.05
Investment Activity Income	[28]	41.806.982	10.483.734	35.827.119	6.193.37
Investment Activity Expenses	[28]			8.447.647	634.75
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		67.502.976	123.676.592	64.322.856	99.165.18
Finance income	[29]	41.904.044	59.815.834	1.745.272	39.438.56
Finance costs	[29]	-50.815.141	-51.958.502	-26.078.748	-25.564.18
Gains (losses) on net monetary position	[-0]	-173.545.093	-40.747.397	-39.396.493	30.182.12
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-114.953.214	90.786.527	592.887	143.221.69
Tax (Expense) Income, Continuing Operations	[12]	24.279.532	-106.518.646	7.880.311	-99.641.64
Current Period Tax (Expense) Income		-4.135.613	-18.432.755	-3.671.446	-16.594.76
Deferred Tax (Expense) Income		28.415.145	-88.085.891	11.551.757	-83.046.87
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-90.673.682	-15.732.119	8.473.198	43.580.05
PROFIT (LOSS)		-90.673.682	-15.732.119	8.473.198	43.580.05
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-90.673.682	-15.732.119	8.473.198	43.580.05
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	-2.031.94
Gains (Losses) on Remeasurements of Defined Benefit Plans	[18]	-426.548	-2.574.389	-426.548	-2.574.38
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[12]	96.518	542.440	96.518	542.44
Deferred Tax (Expense) Income		96.518	542.440	96.518	542.44
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
Exchange Differences on Translation of Foreing Operations		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-330.030	-2.031.949	-330.030	-2.031.94
TOTAL COMPREHENSIVE INCOME (LOSS)		-91.003.712	-17.764.068	8.143.168	41.548.10
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-91.003.712	-17.764.068	8.143.168	41.548.10



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
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		149.797.814	5.977.8
Profit (Loss)		-90.673.682	-15.732.1
Profit (Loss) from Continuing Operations		-90.673.682	-15.732.1
Adjustments to Reconcile Profit (Loss)		4.288.794	83.949.5
Adjustments for depreciation and amortisation expense	[13,14,15]	27.972.877	8.604.4
Adjustments for provisions	[7,18,27]	-2.060.353	-4.184.5
Adjustments for (Reversal of) Provisions Related with Employee Benefits		425.430	-2.729.6
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-129.857	-195.3
Adjustments for (Reversal of) General Provisions		-2.355.926	-1.259.5
Adjustments for Tax (Income) Expenses		-21.623.730	79.529.5
Changes in Working Capital		281.104.764	-33.366.9
Adjustments for decrease (increase) in trade accounts receivable		-25.202.681	748.239.5
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-25.202.681	748.239.5
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.642.486	-662.8
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.642.486	-662.
Adjustments for decrease (increase) in inventories		-40.250.687	-327.002.3
Decrease (Increase) in Prepaid Expenses		-5.731.241	-3.468.0
Adjustments for increase (decrease) in trade accounts payable		213.888.438	-453.351.2
Increase (Decrease) in Trade Accounts Payables to Related Parties		213.888.438	-453.351.
Increase (Decrease) in Employee Benefit Liabilities		5.338.979	-155.
Adjustments for increase (decrease) in other operating payables		-157.464	-210.
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-157.464	-210.
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		69.210.477	55.622.
Other Adjustments for Other Increase (Decrease) in Working Capital		70.651.429	-52.378.0
Increase (Decrease) in Other Payables Related with Operations		70.651.429	-52.378.0
Cash Flows from (used in) Operations		194.719.876	34.850.
Dividends paid		0	-31.942.
Income taxes refund (paid)		-30.202.567	9.638.
Inflation Effect On Operating Activities		-14.719.495	-6.568.
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and		- 165.264.928	-13.850. 6.959.
intangible assets		0	C 0F0
Proceeds from sales of property, plant and equipment Purchase of Property, Plant, Equipment and Intangible Assets		-165.264.928	6.959. -20.809.
Purchase of property, plant and equipment		-165.264.928	-20.809.
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-105.204.928 - 79.530.244	-20.809. - 102.840 .
Proceeds from borrowings		-70.269.437	-102.840.
Proceeds from Loans		-70.297.065	-145.931.
Proceeds from Other Financial Borrowings		27.628	45.107.
Repayments of borrowings		-9.260.807	-2.016.
Loan Repayments		-9.260.807	-2.016.
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-94.997.358	-110.713.
Net increase (decrease) in cash and cash equivalents		-94.997.358	-110.713.
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		623.640.326	451.608.
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		528.642.968	340.894.



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

					Equity						
				Equity attribute	ible to owners of parent [member]						
	Footnote Reference			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		Retained Earnings				
		Issued Capital	Inflation Adjustments on Capital	Gains/Losses on Revaluation and Remeasurement [member]		Restricted Reserves Appropriated From Profits [member]			Non	-controlling interests [member]	
				Increases (Decreases) on Revaluation of Property, Plant and Equipment Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses N	et Profit or Loss			
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
Profit (loss) Other Comprehensive Income (Loss)				2075 107				-15.732.119			-15.732.119
				-2.955.407 -2.031.949					-4.987.356	0	-4.987.356
Issue of equity Capital Decrease											
Capital Decrease Capital Advance											
Effect of Merger or Liquidation or Division											
Effects of Business Combinations Under Common											
Control Advance Dividend Payments											
d Dividends Paid							-31.942.186		-31.942.186	0	-31.942.186
.2023 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
Profit (loss)								-90.673.682			-90.673.682
Other Comprehensive Income (Loss)				-330.030					-330.030	0	-330.030
Issue of equity											
Capital Advance											
Capital Advance Effect of Merger or Liquidation or Division											
Effects of Business Combinations Under Common											
Control Advance Dividend Payments											
Advance Dividend Payments Dividends Paid											

Current Period .01.2024 - 30.06.20

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		76.98	6.879 239.900.138	-90.673.682 745.422.613	0 745.422.613