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KAMUYU AYDINLATMA PLATFORMU

IKON MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	AG YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

IKON MENKUL DEĞERLER ANONİM ŞİRKETİ

30 HAZİRAN 2024 TARİHİNDE SONA EREN HESAP DÖNEME AİT SINIRLI DENETİM RAPORU, FİNANSAL TABLOLAR VE NOTLAR

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ikon Menkul Değerler Anonim Şirketi

Yönetim Kurulu'na Giriş

Ikon Menkul Değerler Anonim Şirketi'nin 30 Haziran 2024 tarihli ilişikteki özet finansal durum

tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı notlarının ("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 Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 Standartlarına 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 25 Eylül 2024

AG YMM VE BAĞIMSIZ DENETİM A.Ş.

AHMET GÜNDÜZ

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	4	44.372.001	32.833.263
Trade Receivables		57.692.256	26.109.480
Trade Receivables Due From Unrelated Parties	6	57.692.256	26.109.480
Other Receivables		40.856.134	5.274.106
Other Receivables Due From Unrelated Parties	7	40.856.134	5.274.106
Prepayments		1.870.291	7.491.613
Prepayments to Unrelated Parties	8	1.870.291	7.491.613
Current Tax Assets	21	512.290	1.009.525
SUB-TOTAL		**145.302.972**	**72.717.987**
Total current assets		**145.302.972**	**72.717.987**
NON-CURRENT ASSETS			
Financial Investments	5	1.517.254	1.892.547
Property, plant and equipment	10	9.192.135	10.615.530
Intangible assets and goodwill	11	2.521.056	2.751.279
Deferred Tax Asset	21	459.958	
Total non-current assets		**13.690.403**	**15.259.356**
Total assets		**158.993.375**	**87.977.343**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	100.608	41.325
Trade Payables		48.656.017	27.314.802
Trade Payables to Unrelated Parties	6	48.656.017	27.314.802
Employee Benefit Obligations	13		304.054
Other Payables		1.381.913	1.708.605
Other Payables to Unrelated Parties	7	1.381.913	1.708.605
Current provisions		485.574	800.679
Current provisions for employee benefits	12	485.574	394.521
Other current provisions	12		406.158
SUB-TOTAL		**50.624.112**	**30.169.465**
Total current liabilities		**50.624.112**	**30.169.465**
NON-CURRENT LIABILITIES			
Non-current provisions		1.533.137	996.051
Non-current provisions for employee benefits	13	1.533.137	996.051
Deferred Tax Liabilities	21	13.182.537	1.300.773
Total non-current liabilities		**14.715.674**	**2.296.824**
Total liabilities		**65.339.786**	**32.466.289**
EQUITY			
Equity attributable to owners of parent		93.653.589	55.511.054
Issued capital	14	85.000.000	25.000.000
Inflation Adjustments on Capital	14	255.298.459	153.305.500
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.142.960	-1.761.970
Gains (Losses) on Revaluation and Remeasurement		-2.142.960	-1.761.970
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.142.960	-1.761.970
Restricted Reserves Appropriated From Profits	14	3.584.663	3.584.663
Prior Years' Profits or Losses	14	-221.282.914	-296.690.078
Current Period Net Profit Or Loss	14	-26.803.659	172.072.939
Total equity		**93.653.589**	**55.511.054**
Total Liabilities and Equity		**158.993.375**	**87.977.343**

Statement of Profit or Loss and Other Comprehensive Income

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					
PROFIT (LOSS)					
Revenue	15	29.268.381	26.555.477	18.789.024	5.014.037
Cost of sales	15	-53.073	-16.854.357	-23.890	-90.672
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		29.215.308	9.701.120	18.765.134	4.923.365
Revenue from Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		29.215.308	9.701.120	18.765.134	4.923.365
General Administrative Expenses	16	-20.593.046	-15.366.800	-8.397.701	-8.493.935
Marketing Expenses	16	-5.990.492	-1.526.669	-2.225.699	-1.361.705
Other Income from Operating Activities	18	805.216	1.734.377	255.526	127.097
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.436.986	-5.457.972	8.397.260	-4.805.178
Investment Activity Income	19	1.481.055	132.904	1.061.428	137.812
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.918.041	-5.325.068	9.458.688	-4.667.366
Finance income	20	12.386.543	29.343.044	4.541.843	25.197.086
Finance costs	20	-16.075.851	-11.064.986	-13.003.144	-8.649.254
Gains (losses) on net monetary position	20	-27.612.341	-4.044.714	-78.726.831	-3.687.649
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-26.383.608	8.908.276	-77.729.444	8.192.817
Tax (Expense) Income, Continuing Operations	21	-420.051	-3.258.998	12.690.920	-3.042.254
Current Period Tax (Expense) Income	21		-3.099.109		-2.807.281
Deferred Tax (Expense) Income	21	-420.051	-159.889	12.690.920	-234.973
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-26.803.659	5.649.278	-65.038.524	5.150.563
PROFIT (LOSS)		-26.803.659	5.649.278	-65.038.524	5.150.563
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-26.803.659	5.649.278	-65.038.524	5.150.563
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		108.467	-453.900	14.053	-603.350
Gains (Losses) on Remeasurements of Defined Benefit Plans		134.232	-605.200	16.214	-792.015
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method 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		-25.765	151.300	-2.161	188.665
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**108.467**	**-453.900**	**14.053**	**-603.350**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-26.695.192**	**5.195.378**	**-65.024.471**	**4.547.213**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-26.695.192	5.195.378	-65.024.471	4.547.213

Statement of cash flows (Indirect Method)

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 (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-47.849.354**	**37.879.049**
Profit (Loss)		-26.803.659	5.649.278
Profit (Loss) from Continuing Operations		-26.803.659	5.649.278
Adjustments to Reconcile Profit (Loss)		**15.198.782**	**28.754.002**
Adjustments for depreciation and amortisation expense		7.141.187	4.333.955
Adjustments for provisions		0	
Adjustments for Tax (Income) Expenses		11.124.376	1.687.416
Adjustments Related to Gain and Losses on Net Monetary Position		-3.066.781	22.732.631
Changes in Working Capital		**-35.732.187**	**3.473.328**
Decrease (Increase) in Financial Investments		3.715.502	-3.715.502
Adjustments for decrease (increase) in trade accounts receivable		-10.801.430	-29.929.456
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-37.554.908	9.673.200
Decrease (Increase) in Prepaid Expenses		-1.211.698	-533.952
Adjustments for increase (decrease) in trade accounts payable		10.898.032	24.689.166
Increase (Decrease) in Employee Benefit Liabilities		-193.016	-773.464
Adjustments for increase (decrease) in other operating payables		647.429	568.613
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.232.098	3.494.723
Decrease (Increase) in Other Assets Related with Operations		-1.232.098	3.494.723
Cash Flows from (used in) Operations		**-47.337.064**	**37.876.608**
Income taxes refund (paid)		-512.290	
Other inflows (outflows) of cash			2.441
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-15.294.193**	**-6.232.649**
Proceeds from sales of property, plant, equipment and intangible assets		-15.294.193	-6.232.649
Proceeds from sales of intangible assets		-15.294.193	-6.232.649
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.249.898**	**60.634.171**
Proceeds from Issuing Shares or Other Equity Instruments		-1.220.823	61.220.823
Proceeds from issuing shares		-1.220.823	61.220.823
Proceeds from borrowings		-29.075	-586.652
Proceeds from Other Financial Borrowings		-29.075	-586.652
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-64.393.445	92.280.571
Effect of exchange rate changes on cash and cash equivalents		742.622	1.262.460
Net increase (decrease) in cash and cash equivalents		-63.650.823	93.543.031
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**108.022.824**	**14.479.793**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**44.372.001**	**108.022.824**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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			
					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		**25.000.000**	**76.652.750**	**-632.520**			**3.326.790**	**-113.634.208**	**-34.452.973**	**-43.740.161**		**-43.740.161**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers							257.859	-34.710.831	34.452.973			0
	Total Comprehensive Income (Loss)												0
	Profit (loss)												0
	Other Comprehensive Income (Loss)				-248.465					93.054.085	92.805.621		92.805.621
	Issue of equity												0
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												0
	Decrease through Other Distributions to Owners												0
	Increase (Decrease) through Treasury Share Transactions												0
	Increase (Decrease) through Share-Based Payment Transactions												0
	Acquisition or Disposal of a Subsidiary												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
	Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												0
	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												0
	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												0
	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												0
	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												0
	Increase (decrease) through other changes, equity												0
	Equity at end of period		**25.000.000**	**141.418.132**	**-880.985**			**3.584.649**	**-148.345.039**	**93.054.085**	**49.065.461**		**49.065.461**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**25.000.000**	**167.802.519**	**-1.625.345**			**3.584.649**	**-148.345.039**	**94.717.780**	**141.134.564**		**141.134.564**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers								94.717.780	-94.717.780			0
	Total Comprehensive Income (Loss)												0
	Profit (loss)												0
	Other Comprehensive Income (Loss)				-517.601					-26.803.659	-27.321.260		-27.321.260
	Issue of equity		60.000.000	87.495.940							147.495.940		147.495.940
	Capital Decrease												0
	Capital Advance												0
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												

Current Period 01.01.2024 - 30.06.2024													0
	Decrease through Other Distributions to Owners												0
	Increase (Decrease) through Treasury Share Transactions												0
	Increase (Decrease) through Share-Based Payment Transactions												0
	Acquisition or Disposal of a Subsidiary												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
	Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												0
	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												0
	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												0
	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												0
	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												0
	Increase (decrease) through other changes, equity								-167.655.655		-167.655.655		-167.655.655
	Equity at end of period		**85.000.000**	**255.298.459**	**2.142.946**			**3.584.649**	**-221.282.914**	**26.803.659**	**93.653.589**		**93.653.589**