KAMUYU AYDINLATMA PLATFORMU

FENERBAHÇE FUTBOL A.Ş.
Financial Report
Consolidated
2024 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.08.2024	Previous Period 31.05.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	995.927.617	290.627.383
Trade Receivables		1.926.986.386	900.411.793
Trade Receivables Due From Related Parties	15	4.014.173	8.213.102
Trade Receivables Due From Unrelated Parties		1.922.972.213	892.198.691
Other Receivables		4.006.314.229	3.857.714.040
Other Receivables Due From Related Parties	15	4.004.868.332	3.856.389.421
Other Receivables Due From Unrelated Parties		1.445.897	1.324.619
Inventories		342.102.129	268.501.314
Prepayments		700.220.200	327.324.016
Prepayments to Related Parties	9,15	1.027.240	1.104.441
Prepayments to Unrelated Parties	9	699.192.960	326.219.575
Current Tax Assets	11	56.476.087	60.680.770
Other current assets		43.016.833	30.993.369
Other Current Assets Due From Unrelated Parties	10	43.016.833	30.993.369
SUB-TOTAL		**8.071.043.481**	**5.736.252.685**
Total current assets		**8.071.043.481**	**5.736.252.685**
NON-CURRENT ASSETS			
Other Receivables		7.178.247	6.347.457
Other Receivables Due From Unrelated Parties		7.178.247	6.347.457
Property, plant and equipment		292.111.020	257.515.963
Land and Premises		58.765.753	58.765.753
Machinery And Equipments		755.412	827.721
Vehicles		484.192	563.438
Fixtures and fittings		57.845.084	50.528.315
Leasehold Improvements		174.260.579	146.830.736
Right of Use Assets		123.912.676	117.250.157
Intangible assets and goodwill		3.903.344.976	2.665.396.668
Licenses		3.900.892.681	2.663.728.072
Other intangible assets		2.452.295	1.668.596
Prepayments		155.418.651	172.567.543
Prepayments to Related Parties	9,15	8.560.310	9.479.761
Prepayments to Unrelated Parties	9	146.858.341	163.087.782
Total non-current assets		**4.481.965.570**	**3.219.077.788**
Total assets		**12.553.009.051**	**8.955.330.473**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		180.910.613	172.894.895
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		180.910.613	172.894.895
Bank Loans	6	180.910.613	172.894.895
Current Portion of Non-current Borrowings		377.653.085	590.450.128
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		377.653.085	590.450.128
Bank Loans	6	336.073.478	548.705.718
Lease Liabilities		41.579.607	41.744.410
Trade Payables		4.739.751.110	2.698.544.161
Trade Payables to Related Parties	15	19.142.497	8.102.894
Trade Payables to Unrelated Parties		4.720.608.613	2.690.441.267
Employee Benefit Obligations		932.135.256	1.406.648.586
Other Payables		340.658.174	74.835.527
Other Payables to Related Parties	15	43.911.355	45.081.914
Other Payables to Unrelated Parties		296.746.819	29.753.613
Contract Liabilities	9	2.328.832.156	804.414.774
Other Current Liabilities		743.044.947	631.762.145
Other Current Liabilities to Unrelated Parties	10	743.044.947	631.762.145
SUB-TOTAL		**9.642.985.341**	**6.379.550.216**

Total current liabilities		**9.642.985.341**	**6.379.550.216**
NON-CURRENT LIABILITIES			
Long Term Borrowings		3.009.232.376	3.289.332.380
Long Term Borrowings From Unrelated Parties		3.009.232.376	3.289.332.380
Bank Loans	6	2.946.831.639	3.233.133.814
Lease Liabilities		62.400.737	56.198.566
Employee Benefit Obligations		183.986.904	197.814.243
Contract Liabilities	9	98.420.222	93.187.305
Non-current provisions		32.334.603	24.859.209
Non-current provisions for employee benefits		32.334.603	24.859.209
Deferred Tax Liabilities		19.813.395	21.784.274
Other non-current liabilities		78.539.929	84.442.513
Other Non-current Liabilities to Unrelated Parties	10	78.539.929	84.442.513
Total non-current liabilities		**3.422.327.429**	**3.711.419.924**
Total liabilities		**13.065.312.770**	**10.090.970.140**
EQUITY			
Equity attributable to owners of parent		-616.355.109	-1.226.874.782
Issued capital		98.980.000	98.980.000
Inflation Adjustments on Capital		1.016.390.957	1.016.390.957
Share Premium (Discount)		2.938.440.366	2.938.440.366
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-22.054.632	-16.270.474
Gains (Losses) on Revaluation and Remeasurement		-22.054.632	-16.270.474
Gains (Losses) on Remeasurements of Defined Benefit Plans		-22.054.632	-16.270.474
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		579.259	476.259
Exchange Differences on Translation		579.259	476.259
Restricted Reserves Appropriated From Profits		665.932.527	665.932.527
Prior Years' Profits or Losses		-5.930.824.417	-7.637.259.134
Current Period Net Profit Or Loss		616.200.831	1.706.434.717
Non-controlling interests		104.051.390	91.235.115
Total equity		**-512.303.719**	**-1.135.639.667**
Total Liabilities and Equity		**12.553.009.051**	**8.955.330.473**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2024 - 31.08.2024	Previous Period 01.06.2023 - 31.08.2023
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		1.325.896.595	1.423.817.104
Cost of sales		-1.467.860.014	-1.292.686.703
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-141.963.419	131.130.401
GROSS PROFIT (LOSS)		-141.963.419	131.130.401
General Administrative Expenses		-43.404.759	-42.333.768
Marketing Expenses		-141.348.492	-107.607.846
Other Income from Operating Activities	12	28.036.364	374.015.672
Other Expenses from Operating Activities	12	-312.512.679	-620.347.953
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-611.192.985	-265.143.494
Investment Activity Income	13	1.189.996.236	1.960.874.324
Investment Activity Expenses	13	-32.810.942	-89.630.262
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		545.992.309	1.606.100.568
Finance income		501.028.026	171.400.915
Finance costs		-634.185.173	-251.346.711
Gains (losses) on net monetary position		249.883.291	1.202.137.872
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		662.718.453	2.728.292.644
Tax (Expense) Income, Continuing Operations		-33.230.600	-55.847.493
Current Period Tax (Expense) Income	11	-34.263.204	-31.787.980
Deferred Tax (Expense) Income	11	1.032.604	-24.059.513
PROFIT (LOSS) FROM CONTINUING OPERATIONS		629.487.853	2.672.445.151
PROFIT (LOSS)		629.487.853	2.672.445.151
Profit (loss), attributable to [abstract]			
Non-controlling Interests		13.287.022	22.032.848
Owners of Parent		616.200.831	2.650.412.303
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Hisse Başına Kazanç	14	6,23000000	26,78000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.276.753	-4.586.447
Gains (Losses) on Remeasurements of Defined Benefit Plans		-7.215.028	-4.975.322
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		938.275	388.875
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		938.275	388.875
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		124.849	415.919
Exchange Differences on Translation of Foreing Operations		124.849	415.919
Gains (losses) on exchange differences on translation of Foreign Operations		124.849	415.919
OTHER COMPREHENSIVE INCOME (LOSS)		**-6.151.904**	**-4.170.528**
TOTAL COMPREHENSIVE INCOME (LOSS)		**623.335.949**	**2.668.274.623**
Total Comprehensive Income Attributable to			
Non-controlling Interests		12.816.276	21.901.476
Owners of Parent		610.519.673	2.646.373.147

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.06.2024 - 31.08.2024	Previous Period 01.06.2023 - 31.08.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1.603.803.936**	**1.583.798.401**
Profit (Loss)		629.487.852	2.672.445.149
Adjustments to Reconcile Profit (Loss)		**-1.296.208.749**	**-2.571.212.702**
Adjustments for depreciation and amortisation expense		180.145.909	133.983.397
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-7.921	-12.038
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-7.921	-12.038
Adjustments for provisions		4.496.496	6.964.578
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.496.496	6.964.578
Adjustments for Interest (Income) Expenses		-71.435.097	-13.765.295
Adjustments for Interest Income		-501.028.026	-171.400.915
Adjustments for interest expense		429.592.929	157.635.620
Adjustments for unrealised foreign exchange losses (gains)		124.848	434.314
Adjustments for Tax (Income) Expenses		33.230.600	55.847.493
Adjustments for losses (gains) on disposal of non-current assets		-1.157.185.294	-1.871.244.062
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-3
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		-1.157.185.294	-1.871.244.059
Adjustments Related to Gain and Losses on Net Monetary Position		-285.578.290	-883.421.089
Changes in Working Capital		**2.341.397.709**	**1.504.968.097**
Adjustments for decrease (increase) in trade accounts receivable		-1.089.506.019	-934.607.820
Decrease (Increase) in Trade Accounts Receivables from Related Parties		3.624.828	8.275.419
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.093.130.847	-942.883.239
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		64.645.224	-823.281.476
Decrease (Increase) in Other Related Party Receivables Related with Operations		66.133.575	-822.120.085
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.488.351	-1.161.391
Adjustments for decrease (increase) in inventories		-73.600.815	-15.336.868
Decrease (Increase) in Prepaid Expenses	9	-355.747.292	-492.294.474
Adjustments for increase (decrease) in trade accounts payable		2.229.836.873	2.640.343.217
Increase (Decrease) in Trade Accounts Payables to Related Parties		11.606.000	-2.554.245
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.218.230.873	2.642.897.462
Adjustments for increase (decrease) in other operating payables		271.053.702	8.292.157
Increase (Decrease) in Other Operating Payables to Related Parties		1.980.695	10.441.767
Increase (Decrease) in Other Operating Payables to Unrelated Parties		269.073.007	-2.149.610
Other Adjustments for Other Increase (Decrease) in Working Capital		1.294.716.036	1.121.853.361
Decrease (Increase) in Other Assets Related with Operations		-14.189.920	28.748.064
Increase (Decrease) in Other Payables Related with Operations		1.308.905.956	1.093.105.297
Cash Flows from (used in) Operations		**1.674.676.812**	**1.606.200.544**
Payments Related with Provisions for Employee Benefits		-2.498.456	-2.336.776
Income taxes refund (paid)	11	-30.058.521	-31.787.980
Other inflows (outflows) of cash		-38.315.899	11.722.613
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-268.042.269**	**-287.486.719**
Proceeds from sales of property, plant, equipment and intangible assets		1.235.684.228	2.410.608.962
Proceeds from sales of intangible assets		1.235.684.228	2.410.608.962

Purchase of Property, Plant, Equipment and Intangible Assets	7	-1.503.726.497	-2.698.095.681
Purchase of property, plant and equipment		-52.876.841	-12.387.351
Purchase of intangible assets		-1.450.849.656	-2.685.708.330
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-648.462.296**	**-702.004.621**
Repayments of borrowings		-48.243.502	-36.658.917
Loan Repayments		-48.243.502	-36.658.917
Payments of Lease Liabilities		-9.606.522	-3.220.810
Interest paid		-607.463.780	-676.892.136
Interest Received		16.851.508	14.767.242
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		687.299.371	594.307.061
Net increase (decrease) in cash and cash equivalents		687.299.371	594.307.061
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**280.988.201**	**48.514.917**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-20.315.036	-13.579.190
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**947.972.536**	**629.242.788**

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	Share premiums or discounts	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]	Exchange Differences on Translation	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 01.06.2023 - 31.08.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**98.980.000**	**964.946.570**	**2.938.440.366**	**-9.391.929**	**-91.180**			**665.932.527**	**-7.953.580.017**	**316.320.895**	**-2.978.442.768**	**30.075.745**	**-2.948.367.023**
	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										316.320.895	-316.320.895			0
	Total Comprehensive Income (Loss)					-4.473.472	434.314					2.650.412.303	2.646.373.145	21.901.477	2.668.274.622
	Profit (loss)											2.650.412.303	2.650.412.303	22.032.848	2.672.445.151
	Other Comprehensive Income (Loss)					-4.473.472	434.314						-4.039.158	-131.371	-4.170.529
	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														
	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		**98.980.000**	**964.946.570**	**2.938.440.366**	**-13.865.401**	**343.134**			**665.932.527**	**-7.637.259.122**	**2.650.412.303**	**-332.069.623**	**51.977.222**	**-280.092.401**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**98.980.000**	**1.016.390.957**	**2.938.440.366**	**-16.270.474**	**476.259**			**665.932.527**	**-7.637.259.134**	**1.706.434.717**	**-1.226.874.782**	**91.235.114**	**-1.135.639.668**
	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										1.706.434.717	-1.706.434.717			
	Total Comprehensive Income (Loss)					-5.784.158	103.000					616.200.831	610.519.673	12.816.276	623.335.949
	Profit (loss)					0	0					616.200.831	616.200.831	13.287.022	629.487.853
	Other Comprehensive Income (Loss)					-5.784.158	103.000					0	-5.681.158	-470.746	-6.151.904
	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 01.06.2024 - 31.08.2024															
	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		98.980.000	1.016.390.957	2.938.440.366	-22.054.632	579.259			665.932.527	-5.930.824.417	616.200.831	-616.355.109	104.051.390	-512.303.719