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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	171.526.687	35.761.662
Trade Receivables		64.996.877	28.438.185
Trade Receivables Due From Unrelated Parties	6	64.996.877	28.438.185
Other Receivables		33.465.691	5.744.504
Other Receivables Due From Unrelated Parties	7	33.465.691	5.744.504
Prepayments		2.274.149	8.159.790
Prepayments to Unrelated Parties	8	2.274.149	8.159.790
Current Tax Assets	21	516.397	1.099.565
SUB-TOTAL		**272.779.801**	**79.203.706**
Total current assets		**272.779.801**	**79.203.706**
NON-CURRENT ASSETS			
Financial Investments	5	1.517.254	2.061.343
Property, plant and equipment	10	9.698.959	11.562.327
Intangible assets and goodwill	11	2.465.910	2.996.666
Deferred Tax Asset	21	459.958	
Total non-current assets		**14.142.081**	**16.620.336**
Total assets		**286.921.882**	**95.824.042**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	17.353	45.011
Trade Payables		54.001.021	29.751.009
Trade Payables to Unrelated Parties	6	54.001.021	29.751.009
Employee Benefit Obligations	13	0	331.173
Other Payables		954.111	1.860.995
Other Payables to Unrelated Parties	7	954.111	1.860.995
Current provisions		395.178	872.092
Current provisions for employee benefits	12	395.178	429.708
Other current provisions	12		442.384
SUB-TOTAL		**55.367.663**	**32.860.280**
Total current liabilities		**55.367.663**	**32.860.280**
NON-CURRENT LIABILITIES			
Non-current provisions		1.332.071	1.084.889
Non-current provisions for employee benefits	13	1.332.071	1.084.889
Deferred Tax Liabilities	21	1.788.027	1.416.789
Total non-current liabilities		**3.120.098**	**2.501.678**
Total liabilities		**58.487.761**	**35.361.958**
EQUITY			
Equity attributable to owners of parent		228.434.121	60.462.084
Issued capital	14	210.000.000	25.000.000
Inflation Adjustments on Capital	14	289.361.028	169.208.566
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.000.594	-1.919.119
Gains (Losses) on Revaluation and Remeasurement		-2.000.594	-1.919.119
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.000.594	-1.919.119
Restricted Reserves Appropriated From Profits	14	3.904.372	3.904.379
Prior Years' Profits or Losses	14	-236.668.333	-323.151.866
Current Period Net Profit Or Loss		-36.162.352	187.420.124
Total equity		**228.434.121**	**60.462.084**
Total Liabilities and Equity		**286.921.882**	**95.824.042**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	30.562.069	27.852.737	1.293.688	6.827.737
Cost of sales	15	-53.257	-13.391.332	-184	-47.084
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		30.508.812	14.461.405	1.293.504	6.780.653
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		30.508.812	14.461.405	1.293.504	6.780.653
General Administrative Expenses	16	-36.453.407	-19.159.786	-15.860.361	-6.993.294
Marketing Expenses	16	-7.146.565	-4.737.461	-1.156.073	-3.528.738
Other Income from Operating Activities	18	955.357	1.471.686	150.141	98.512
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-12.135.803	-7.964.156	-15.572.789	-3.642.867
Investment Activity Income	19	2.150.874	272.700	669.819	166.264
Investment Activity Expenses	19	0	-1.211	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-9.984.929	-7.692.667	-14.902.970	-3.476.603
Finance income	20	33.181.319	28.281.834	20.794.776	5.049.808
Finance costs	20	-24.698.174	-11.893.087	-8.622.323	-3.132.508
Gains (losses) on net monetary position	20	-34.518.217	-1.471.508	-6.905.876	459.468
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-36.020.001	7.224.572	-9.636.393	-1.099.835
Tax (Expense) Income, Continuing Operations	21	-142.352	-2.536.972	277.699	43.301
Current Period Tax (Expense) Income	21		-2.438.532		15.151
Deferred Tax (Expense) Income	21	-142.352	-98.440	277.699	28.150
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-36.162.353	4.687.600	-9.358.694	-1.056.534
PROFIT (LOSS)		-36.162.353	4.687.600	-9.358.694	-1.056.534
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-36.162.353	4.687.600	-9.358.694	-1.056.534
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		125.793	-584.121	17.326	-224.750
Gains (Losses) on Remeasurements of Defined Benefit Plans		151.246	-778.827	19.014	-299.666
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
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-25.453	194.706	-1.688	74.916
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**125.793**	**-584.121**	**17.326**	**-224.750**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-36.036.560**	**4.103.479**	**-9.341.368**	**-1.281.284**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-36.036.560	4.103.479	-9.341.368	-1.281.284

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-49.532.003**	**41.257.483**
Profit (Loss)		-36.162.352	4.687.600
Profit (Loss) from Continuing Operations		-36.162.352	4.687.600
Adjustments to Reconcile Profit (Loss)		**22.612.626**	**36.590.526**
Adjustments for depreciation and amortisation expense		2.492.694	4.720.500
Adjustments for provisions		1.497.518	3.806.417
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.497.518	3.806.417
Adjustments for Tax (Income) Expenses		-88.720	1.837.917
Adjustments Related to Gain and Losses on Net Monetary Position		18.711.134	26.225.692
Changes in Working Capital		**-36.565.443**	**-23.302**
Decrease (Increase) in Financial Investments		544.089	-4.046.888
Adjustments for decrease (increase) in trade accounts receivable		-36.558.692	-32.598.864
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-27.721.187	10.535.953
Decrease (Increase) in Prepaid Expenses		5.885.641	-581.575
Adjustments for increase (decrease) in trade accounts payable		24.250.012	26.891.193
Increase (Decrease) in Employee Benefit Liabilities		-2.058.422	-842.449
Adjustments for increase (decrease) in other operating payables		-906.884	619.328
Cash Flows from (used in) Operations		**-50.115.169**	**41.254.824**
Income taxes refund (paid)		583.166	2.659
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-98.568**	**-6.788.539**
Proceeds from sales of property, plant, equipment and intangible assets		2.394.126	
Proceeds from sales of property, plant and equipment		2.394.126	
Purchase of Property, Plant, Equipment and Intangible Assets		-2.492.694	-6.788.539
Purchase of property, plant and equipment		-2.492.694	-6.788.539
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**184.972.342**	**66.042.133**
Proceeds from Issuing Shares or Other Equity Instruments		185.000.000	66.681.108
Proceeds from issuing shares		185.000.000	66.681.108
Proceeds from borrowings		-27.658	-638.975
Proceeds from Loans		-27.658	-638.975
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		135.341.771	100.511.077
Effect of exchange rate changes on cash and cash equivalents		423.254	1.375.059
Net increase (decrease) in cash and cash equivalents		135.765.025	101.886.136
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**35.761.662**	**15.771.244**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**171.526.687**	**117.657.380**

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 - 30.09.2023	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**25.000.000**	**169.208.566**	**-750.224**			**3.420.044**	**-279.156.256**	**-34.452.973**	**-116.630.869**		**-116.630.869**
	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							484.336	-34.937.309	34.452.973			0
	Total Comprehensive Income (Loss)												0
	Profit (loss)												0
	Other Comprehensive Income (Loss)				-1.215.018					95.243.246	170.586.707		170.586.707
	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**	**169.208.566**	**-1.965.242**			**3.904.379**	**-314.093.564**	**95.243.246**	**40.520.637**		**40.520.637**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**25.000.000**	**169.208.566**	**-1.965.242**			**3.904.379**	**-314.093.565**	**95.243.246**	**-40.520.637**		**-40.520.637**
	Adjustments Related to Accounting Policy Changes							-7					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								77.425.232	-95.243.246			0
	Total Comprehensive Income (Loss)												0
	Profit (loss)												0
	Other Comprehensive Income (Loss)				-35.352					-36.162.352	-36.162.352		-36.162.352
	Issue of equity		185.000.000	120.152.462							305.152.462		305.152.462
	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 - 30.09.2024													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								0		0		0
	Equity at end of period		**210.000.000**	**289.361.028**	**-2.000.594**			**3.904.372**	**-236.668.333**	**-36.162.352**	**228.434.121**		**228.434.121**