

KAMUYU AYDINLATMA PLATFORMU

MACKOLİK İNTERNET HİZMETLERİ TİCARET A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

		30.09.2024	Previous Period 31.12.2023
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	72.316.552	154.869
Trade Receivables	10	163.685.043	145.651
Trade Receivables Due From Related Parties		34.573.786	21.204
Trade Receivables Due From Unrelated Parties		129.111.257	124.446
Other Receivables	11	90.340.157	21.944
Other Receivables Due From Related Parties		63.710.000	5.109
Other Receivables Due From Unrelated Parties		26.630.157	16.835
Prepayments	14	4.786.745	4.525
Other current assets	13	142.347	95
SUB-TOTAL		331.270.844	327.085
Total current assets		331.270.844	327.085
NON-CURRENT ASSETS			
Financial Investments	8	28.053.701	10.957
Other Receivables	11	155.759	81.72
Other Receivables Due From Related Parties		0	81.51
Other Receivables Due From Unrelated Parties		155.759	21:
Property, plant and equipment	17	13.694.836	13.220
Right of Use Assets	16	3.658.295	3.603
Intangible assets and goodwill	18	73.348.967	82.082
Prepayments	14	0	13
Deferred Tax Asset	29	2.399.618	
Total non-current assets		121.311.176	191.604
Total assets		452.582.020	518.69
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	217.405	158
Current Portion of Non-current Borrowings	9	3.182.363	3.133
Trade Payables	10	6.162.269	11.73
Trade Payables to Related Parties		0	
Trade Payables to Unrelated Parties		6.162.269	11.73
Employee Benefit Obligations	12	2.258.402	1.77
Other Payables	11	63.820.907	41,21
Other Payables to Related Parties		45.000.000	
Other Payables to Unrelated Parties		18.820.907	41.21
Deferred Income Other Than Contract Liabilities	15	47.120	27
Current tax liabilities, current	29	26.765.628	17.78
Current provisions		14.527.652	23.58.
	21	6.252.831	5.50
Current provisions for employee benefits	20	8.274.821	18.080
Other current provisions		116.981.746	99.66
Other current provisions SUB-TOTAL			00.00
Other current provisions SUB-TOTAL Total current liabilities		116.981.746	99.66
Other current provisions SUB-TOTAL		116.981.746	99.66
Other current provisions SUB-TOTAL Total current liabilities	9	174.665	
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	9		53
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings	9	174.665	53° 2.24°
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions		174.665 3.611.437	53 2.24 2.24
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits	21	174.665 3.611.437 3.611.437	53' 2.24' 2.24' 52
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities	21	174.665 3.611.437 3.611.437 0	53 2.24 2.24 52 3.30
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities	21	174.665 3.611.437 3.611.437 0 3.786.102	53 2.24 2.24 52 3.30
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities	21	174.665 3.611.437 3.611.437 0 3.786.102	53 2.24 2.24 52 3.30 102.97
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities EQUITY	21	174.665 3.611.437 3.611.437 0 3.786.102 120.767.848	53 2.24 2.24 52 3.30 102.97
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent	21 29	174.665 3.611.437 3.611.437 0 3.786.102 120.767.848	53 2.24 2.24 52 3.30 102.97 415.72 25.00
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital	21 29 22.1	174.665 3.611.437 3.611.437 0 3.786.102 120.767.848 331.814.172 25.000.000 99.257.100	99.663 537 2.243 526 3.307 102.976 415.726 25.006 99.257
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital	21 29 22.1	174.665 3.611.437 3.611.437 0 3.786.102 120.767.848	537 2.243 2.243 526 3.30 7 102.97 0 415.720 25.000
Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital Other Accumulated Comprehensive Income (Loss)	21 29 22.1	174.665 3.611.437 3.611.437 0 3.786.102 120.767.848 331.814.172 25.000.000 99.257.100	537 2.243 2.243 526 3.307 102.970 415.720 25.000 99.257

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-75.493.153	-73.713.028
Change in Value of Foreign Currency Basis Spreads	22.5	-75.493.153	-73.713.028
Restricted Reserves Appropriated From Profits	22.2	19.094.146	19.094.146
Advance Dividend Payments (Net) (-)	22.3	-46.335.689	0
Prior Years' Profits or Losses	22.3	166.105.443	139.136.743
Current Period Net Profit Or Loss	30	144.148.607	206.969.242
Non-controlling interests	22.6	0	0
Total equity		331.814.172	415.720.023
Total Liabilities and Equity		452.582.020	518.690.287



Profit or loss [abstract]

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23.1	478.765.796	319.891.235	154.607.406	92.573.230
Cost of sales	23.2	-144.531.390	-107.473.204	-50.369.228	-37.197.291
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		334.234.406	212.418.031	104.238.178	55.375.939
GROSS PROFIT (LOSS)		334.234.406	212.418.031	104.238.178	55.375.939
General Administrative Expenses	25.1	-63.317.187	-52.670.841	-21.905.970	-19.508.719
Marketing Expenses	25.2	-31.831.030	-29.590.679	-6.179.143	-5.056.030
Other Income from Operating Activities	26.1	10.373.553	12.486.978	447.398	2.920.375
Other Expenses from Operating Activities	26.2	-8.057.026	-8.094.179	-968.797	-2.758.729
PROFIT (LOSS) FROM OPERATING ACTIVITIES		241.402.716	134.549.310	75.631.666	30.972.836
Investment Activity Income	27.1	29.656.699	17.133.782	9.270.255	5.774.951
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		271.059.415	151.683.092	84.901.921	36.747.787
Finance income	28.1	11.529.309	39.941.267	543.229	7.069.083
Finance costs	28.2	-6.197.154	-2.882.569	-1.040.078	-614.146
Gains (losses) on net monetary position		-73.655.516	-44.064.636	-18.252.621	-13.051.423
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		202.736.054	144.677.154	66.152.451	30.151.301
Tax (Expense) Income, Continuing Operations		-58.587.447	-25.597.578	-21.799.297	-14.063.954
Current Period Tax (Expense) Income		-61.622.101	-25.478.431	-23.344.542	-10.173.474
Deferred Tax (Expense) Income		3.034.654	-119.147	1.545.245	-3.890.480
PROFIT (LOSS) FROM CONTINUING OPERATIONS		144.148.607	119.079.576	44.353.154	16.087.347
PROFIT (LOSS)		144.148.607	119.079.576	44.353.154	16.087.347
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		144.148.607	119.079.576	44.353.154	16.087.347
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	30	5,77000000	4,76000000	1,77000000	0,64000000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

				Current Period 3 I	Previous Period 3 Months 01.07.2023 - 30.09.2023	
	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Months 01.07.2024 - 30.09.2024		
Statement of Other Comprehensive Income						
PROFIT (LOSS)		144.148.607	119.079.576	44.353.154	16.087.34	
OTHER COMPREHENSIVE INCOME						
Other Comprehensive Income that will not be Reclassified to Profit or Loss		61.898	15.954	-5.521	28.60	
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	80.387	19.943	-7.170	35.75	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	29	-18.489	-3.989	1.649	-7.15	
Deferred Tax (Expense) Income		-18.489	-3.989	1.649	-7.15	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-1.780.125	-32.110.718	-185.616	-42.037.20	
Exchange Differences on Translation of Foreing Operations		-1.780.125	-32.110.718	-185.616	-42.037.20	
Gains (losses) on exchange differences on translation of Foreign Operations	22.5	-1.780.125	-32.110.718	-185.616	-42.037.20	
OTHER COMPREHENSIVE INCOME (LOSS)		-1.718.227	-32.094.764	-191.137	-42.008.60	
TOTAL COMPREHENSIVE INCOME (LOSS)		142.430.380	86.984.812	44.162.017	-25.921.25	
Total Comprehensive Income Attributable to						
Non-controlling Interests		0	0	0		
Owners of Parent		142.430.380	86.984.812	44.162.017	-25.921.25	



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		197.209.326	94.021.62
Profit (Loss)	30	144.148.607	119.079.57
Profit (Loss) from Continuing Operations		144.148.607	119.079.57
Profit (Loss) from Discontinued Operations		0	
Adjustments to Reconcile Profit (Loss)		49.719.534	88.294.02
Adjustments for depreciation and amortisation expense	16-17-18	26.675.401	21.152.41
Adjustments for Impairment Loss (Reversal of Impairment Loss)		779.074	251.11
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	26	779.074	251.119
Adjustments for provisions		-8.212.959	-3.315.91
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	1.448.664	632.633
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	20	144.141	(
Adjustments for (Reversal of) General Provisions	20	-9.805.764	-3.948.54
Adjustments for Interest (Income) Expenses		-3.656.533	-2.465.708
Adjustments for Interest Income	28	-4.159.264	-3.344.699
Deferred Financial Expense from Credit Purchases	26.2	5.875.438	2.347.708
Unearned Financial Income from Credit Falchases	26.1	-5.372.707	-1.468.717
Adjustments Foliated to Cain and Losses on Not	29	-3.034.654	119.147
Adjustments Related to Gain and Losses on Net Monetary Position		37.169.205	72.552.963
Changes in Working Capital		3.341.185	-113.351.969
Decrease (Increase) in Financial Investments	8	-17.096.488	-31.448.354
Adjustments for decrease (increase) in trade accounts receivable	10	-13.440.272	10.159.09
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-13.369.063	-23.315.615
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-71.209	33.474.706
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	13.176.429	-90.830.238
Decrease (Increase) in Other Related Party Receivables Related with Operations		22.915.380	-92.942.364
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-9.738.951	2.112.126
Decrease (Increase) in Prepaid Expenses	14	-247.993	-1.541.60
Adjustments for increase (decrease) in trade accounts payable	10	-11.450.890	1.678.703
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	(
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-11.450.890	1.678.703
Increase (Decrease) in Employee Benefit Liabilities	12	483.506	910.611
Adjustments for increase (decrease) in other operating			
payables Increase (Decrease) in Other Operating Payables to	11	32.195.258	-4.662.079
Related Parties		45.000.000	(
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-12.804.742	-4.662.079
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-231.474	78.484
Other Adjustments for Other Increase (Decrease) in Working Capital		-46.891	2.303.420
Decrease (Increase) in Other Assets Related with Operations	13	-46.891	2.303.420
Cash Flows from (used in) Operations		197.209.326	94.021.628
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-27.000.291	-24.092.454
Purchase of Property, Plant, Equipment and Intangible Assets		-27.000.291	-24.092.454
Purchase of property, plant and equipment	17	-3.586.908	-6.798.536
Purchase of intangible assets	18	-23.413.383	-17.293.918
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-225.814.007	-113.531.264
Proceeds from borrowings		2.275.338	6.631.971
Proceeds from Loans	9	2.275.338	6.631.971

Repayments of borrowings		-5.912.378	-11.825.479
Loan Repayments	9	-5.912.378	-11.825.479
Dividends Paid	22.3	-226.336.231	-111.682.455
Interest Received	28.1	4.159.264	3.344.699
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-55.604.972	-43.602.090
Effect of exchange rate changes on cash and cash equivalents	22.5-18	10.325.486	-2.396.812
Net increase (decrease) in cash and cash equivalents		-45.279.486	-45.998.902
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	154.869.224	193.220.680
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-37.273.186	-72.582.193
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	72.316.552	74.639.585



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Consolidated

	Equity												
	Equity attributable to owners of parent [member]												
	Footnote Reference		Othe	r Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumu	ated Comprehensive Income That Will B	ie Reclassified In Profit Or Loss		_	Retained Earning	5	N	on-controlling interests [member]
		Issued Capital I	Inflation Adjustments on Capital	Gains/Losses on Revaluation and Remeasurement [member]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]		Prior Years' Profits or Losses	let Profit or Loss		
				Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		25.000.000	99.257.100	-47.000	-26.218.438			16.316.020		122.110.640	154.084.915	390.503.233	0 390.503.233
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	22.2-22.3	0	0	0	0			2.778.126		151.306.789	-154.084.915	0	0 0
Total Comprehensive Income (Loss)		0	0	15.954	-32.110.718			0		0	119.079.576		0 86.984.812
Profit (loss) Other Comprehensive Income (Loss)	30	0	0	0 NE DEA	22 110 719			0		0	119.079.576		0 119.079.576
Other Comprehensive Income (Loss) Issue of equity	22.4-22.5	0	0	15.954	-32.110.718			0		0	0	-32.094.764	0 -32.094.764
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
d Dividends Paid 2023 Decrease through Other Distributions to Owners	22.3	0	0	0	0			0		0	-111.682.455	-111.682.455	0 -111.682.455
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		25.000.000	99.257.100	-31.050	-58.329.156			19.094.146		273.417.429	7.397.121	365.805.590	0 365.805.590
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		25.000.000	99.257.100	-24.180	-73.713.028			19.094.146		139.136.743	206.969.242	415.720.023	0 415.720.023
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													
	22.2-22.3	0	0	0	0			0		206.969.242	-206.969.242	0	0 0
Total Comprehensive Income (Loss)	-	0		61.898	-1.780.125			0			144.148.607		0 142.430.380
Profit (loss)	30	0		0	0			0		0			0 144.148.607
Other Comprehensive Income (Loss)	22.4-22.5	0	0	61.898	-1.780.125			0		0	0	-1.718.227	0 -1.718.227
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common													
Control Advance Dividend Payments	22.3	0	0	0	0			0	-46.335.689		0	-46.335.689	0 -46.335.689
Dividends Paid									10.333.003				10.000.009

-180.000.542 0 -180.000.542 0 -180.000.542 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 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 25.000.000 99.257.100 -75.493.153 19.094.146 -46.335.689 166.105.443 144.148.607 331.814.172 0 331.814.172