Date and time of publication on KAP: 06.11.2024 20:54:40
https://www.kap.org.tr/en/Bildirim/1354606

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)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	7	72.316.552	154.869.224
Trade Receivables	10	163.685.043	145.651.138
Trade Receivables Due From Related Parties		34.573.786	21.204.723
Trade Receivables Due From Unrelated Parties		129.111.257	124.446.415
Other Receivables	11	90.340.157	21.944.526
Other Receivables Due From Related Parties		63.710.000	5.109.176
Other Receivables Due From Unrelated Parties		26.630.157	16.835.350
Prepayments	14	4.786.745	4.525.166
Other current assets	13	142.347	95.456
SUB-TOTAL		**331.270.844**	**327.085.510**
Total current assets		**331.270.844**	**327.085.510**
NON-CURRENT ASSETS			
Financial Investments	8	28.053.701	10.957.213
Other Receivables	11	155.759	81.727.819
Other Receivables Due From Related Parties		0	81.516.204
Other Receivables Due From Unrelated Parties		155.759	211.615
Property, plant and equipment	17	13.694.836	13.220.029
Right of Use Assets	16	3.658.295	3.603.902
Intangible assets and goodwill	18	73.348.967	82.082.228
Prepayments	14	0	13.586
Deferred Tax Asset	29	2.399.618	0
Total non-current assets		**121.311.176**	**191.604.777**
Total assets		**452.582.020**	**518.690.287**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	217.405	158.219
Current Portion of Non-current Borrowings	9	3.182.363	3.133.155
Trade Payables	10	6.162.269	11.737.721
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		6.162.269	11.737.721
Employee Benefit Obligations	12	2.258.402	1.774.896
Other Payables	11	63.820.907	41.212.151
Other Payables to Related Parties		45.000.000	0
Other Payables to Unrelated Parties		18.820.907	41.212.151
Deferred Income Other Than Contract Liabilities	15	47.120	278.594
Current tax liabilities, current	29	26.765.628	17.787.006
Current provisions		14.527.652	23.581.395
Current provisions for employee benefits	21	6.252.831	5.500.810
Other current provisions	20	8.274.821	18.080.585
SUB-TOTAL		**116.981.746**	**99.663.137**
Total current liabilities		**116.981.746**	**99.663.137**
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	174.665	537.947
Non-current provisions		3.611.437	2.243.160
Non-current provisions for employee benefits	21	3.611.437	2.243.160
Deferred Tax Liabilities	29	0	526.020
Total non-current liabilities		**3.786.102**	**3.307.127**
Total liabilities		**120.767.848**	**102.970.264**
EQUITY			
Equity attributable to owners of parent		331.814.172	415.720.023
Issued capital	22.1	25.000.000	25.000.000
Inflation Adjustments on Capital	22.1	99.257.100	99.257.100
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		37.718	-24.180
Gains (Losses) on Revaluation and Remeasurement		37.718	-24.180
Gains (Losses) on Remeasurements of Defined Benefit Plans	22.4	37.718	-24.180

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]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		144.148.607	119.079.576	44.353.154	16.087.347
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**61.898**	**15.954**	**-5.521**	**28.602**
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	80.387	19.943	-7.170	35.753
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	29	-18.489	-3.989	1.649	-7.151
Deferred Tax (Expense) Income		-18.489	-3.989	1.649	-7.151
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-1.780.125**	**-32.110.718**	**-185.616**	**-42.037.208**
Exchange Differences on Translation of Foreing Operations		-1.780.125	-32.110.718	-185.616	-42.037.208
Gains (losses) on exchange differences on translation of Foreign Operations	22.5	-1.780.125	-32.110.718	-185.616	-42.037.208
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.718.227**	**-32.094.764**	**-191.137**	**-42.008.606**
TOTAL COMPREHENSIVE INCOME (LOSS)		**142.430.380**	**86.984.812**	**44.162.017**	**-25.921.259**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		142.430.380	86.984.812	44.162.017	-25.921.259

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**197.209.326**	**94.021.628**
Profit (Loss)	30	144.148.607	119.079.576
Profit (Loss) from Continuing Operations		144.148.607	119.079.576
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**49.719.534**	**88.294.021**
Adjustments for depreciation and amortisation expense	16-17-18	26.675.401	21.152.416
Adjustments for Impairment Loss (Reversal of Impairment Loss)		779.074	251.119
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	26	779.074	251.119
Adjustments for provisions		-8.212.959	-3.315.916
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	0
Adjustments for (Reversal of) General Provisions	20	-9.805.764	-3.948.549
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 Sales	26.1	-5.372.707	-1.468.717
Adjustments for Tax (Income) Expenses	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	10.159.091
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	-1.541.607
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	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	11	32.195.258	-4.662.079
Increase (Decrease) in Other Operating Payables to Related Parties		45.000.000	0
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	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	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]	Advance Dividend Payments (Net)	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 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**25.000.000**	**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	86.984.812	0	86.984.812
	Profit (loss)	30	0	0	0	0			0		0	119.079.576	119.079.576	0	119.079.576
	Other Comprehensive Income (Loss)	22.4-22.5	0	0	15.954	-32.110.718			0		0	0	-32.094.764	0	-32.094.764
	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	22.3	0	0	0	0			0		0	-111.682.455	-111.682.455	0	-111.682.455
	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		**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														
	Transfers	22.2-22.3	0	0	0	0			0		206.969.242	-206.969.242	0	0	0
	Total Comprehensive Income (Loss)		0	0	61.898	-1.780.125			0		0	144.148.607	142.430.380	0	142.430.380
	Profit (loss)	30	0	0	0	0			0		0	144.148.607	144.148.607	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														

Current Period		22.3	0	0	0	0			0		-180.000.542	0	-180.000.542	0	-180.000.542
01.01.2024 - 30.09.2024	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		**25.000.000**	**99.257.100**	**37.718**	**-75.493.153**			**19.094.146**	**-46.335.689**	**166.105.443**	**144.148.607**	**331.814.172**	**0**	**331.814.172**