



KAMUYU AYDINLATMA PLATFORMU

LİDER FAKTORİNG A.Ş. Financial Institutions Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Lider Faktoring Anonim Şirketi Yönetim Kurulu'na

Giriş

Lider Faktoring A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Eylül 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık ara hesap dönemine ait konsolide kar veya zarar tablosunun, konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ve Finansal Kiralama, Faktoring ve Finansman Şirketlerince Uygulanacak Tekdüzen Hesap Planı ve İzahnamesi Hakkında Tebliğ ile Bankacılık Düzenleme ve Denetleme Kurumu ("BDDK") tarafından yayımlanan yönetmelik, tebliğ ve genelgeler ve yapılan açıklamaları ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standardı 34, "Ara Dönem Finansal Raporlama Standardı" hükümlerini içeren; "BDDK Muhasebe ve Finansal Raporlama Mevzuatı"na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara 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 konsolide finansal tablolara 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 konsolide finansal tabloların sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal tabloların sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Grup'un 31 Aralık 2023 tarihinde sona eren ara hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 30 Eylül 2023 tarihinde sona eren dokuz aylık ara hesap dönemine ait özet finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 9 Şubat 2024 tarihli bağımsız denetçi raporunda ve 26 Ekim 2023 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal tabloların, Lider Faktoring A.Ş ve bağlı ortaklığının 30 Eylül 2024 tarihi itibarıyla konsolide finansal durumunun ve aynı tarihte sona eren dokuz aylık döneme ilişkin konsolide finansal performansının ve konsolide nakit akışlarının BDDK Muhasebe ve Finansal Raporlama Mevzuatı'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Ebru Koçak, SMMM

Sorumlu Denetçi

7 Kasım 2024

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSETS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK	3	194.251	1.582	195.833	46.086	0	46.086
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)	4	0	53.083	53.083	0	20.063	20.063
DERIVATIVE FINANCIAL ASSETS		0	0	0	0	0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)		0	0	0	0	0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)		6.162.352	0	6.162.352	4.013.724	0	4.013.724
Factoring Receivables	5	5.479.145	0	5.479.145	3.477.340	0	3.477.340
Discounted Factoring Receivables (Net)		4.976.939	0	4.976.939	3.464.249	0	3.464.249
Other Factoring Receivables		502.206	0	502.206	13.091	0	13.091
Savings Finance Receivables		0	0	0	0	0	0
From Savings Fund Pool		0	0	0	0	0	0
From Equity		0	0	0	0	0	0
Financial Loans		0	0	0	0	0	0
Consumer loans		0	0	0	0	0	0
Credit Cards		0	0	0	0	0	0
Installment Commercial Loans		0	0	0	0	0	0
Leasing Transactions (Net)		0	0	0	0	0	0
Finance lease receivables		0	0	0	0	0	0
Operating Lease Receivables		0	0	0	0	0	0
Unearned Income (-)		0	0	0	0	0	0
Other Financial Assets Measured at Amortised Cost	5	684.161	0	684.161	537.299	0	537.299
Non Performing Receivables	5	21.659	0	21.659	16.512	0	16.512
Allowance For Expected Credit Losses / Specific Provisions (-)	5	-22.613	0	-22.613	-17.427	0	-17.427
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES		0	0	0	0	0	0
Investments in Associates (Net)		0	0	0	0	0	0
Investments in Subsidiaries (Net)		0	0	0	0	0	0
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	7	323.135	0	323.135	246.762	0	246.762
INTANGIBLE ASSETS AND GOODWILL (Net)	8	6.082	0	6.082	5.275	0	5.275
INVESTMENT PROPERTY (Net)	6	26	0	26	26	0	26
CURRENT TAX ASSETS		0	0	0	0	0	0
DEFERRED TAX ASSET	9	0	0	0	0	0	0

OTHER ASSETS	10	14.261	34	14.295	8.032	29	8.061
SUBTOTAL		6.700.107	54.699	6.754.806	4.319.905	20.092	4.339.997
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)	11	127	0	127	167	0	167
Held for Sale		127	0	127	167	0	167
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		6.700.234	54.699	6.754.933	4.320.072	20.092	4.340.164
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	12	4.192.422	0	4.192.422	2.347.250	0	2.347.250
FACTORING PAYABLES	5	2.064	0	2.064	2.902	0	2.902
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES	15	276.714	0	276.714	226.991	0	226.991
MARKETABLE SECURITIES (Net)	12	419.671	0	419.671	459.629	0	459.629
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES		0	0	0	0	0	0
PROVISIONS	13	38.416	0	38.416	23.590	0	23.590
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		27.746	0	27.746	19.487	0	19.487
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		10.670	0	10.670	4.103	0	4.103
CURRENT TAX LIABILITIES	9	75.463	0	75.463	46.536	0	46.536
DEFERRED TAX LIABILITY	9	60.120	0	60.120	90.381	0	90.381
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	14	39.361	884	40.245	32.689	448	33.137
SUBTOTAL		5.104.231	884	5.105.115	3.229.968	448	3.230.416
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held For Sale		0	0	0	0	0	0
Related to Discontinued Operations		0	0	0	0	0	0
EQUITY	16	1.649.818	0	1.649.818	1.109.748	0	1.109.748
Issued capital		558.360	0	558.360	253.800	0	253.800
Capital Reserves		0	0	0	0	0	0
Equity Share Premiums		0	0	0	0	0	0
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		0	0	0	0	0	0
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		244.525	0	244.525	161.270	0	161.270
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		0	0	0	0	0	0
Profit Reserves		390.118	0	390.118	128.316	0	128.316
Legal Reserves		54.450	0	54.450	26.132	0	26.132
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		335.668	0	335.668	102.184	0	102.184
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		456.815	0	456.815	566.362	0	566.362
Prior Years' Profit or Loss		0	0	0	0	0	0
Current Period Net Profit Or Loss		456.815	0	456.815	566.362	0	566.362
Non-controlling interests		0	0	0	0	0	0
Total equity and liabilities		6.754.049	884	6.754.933	4.339.716	448	4.340.164



STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2024			Previous Period 31.12.2023		
		TC	FC	Total	TC	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		34.401	0	34.401	0	0	0
REVOCABLE FACTORING TRANSACTIONS		1.183.513	0	1.183.513	208.807	0	208.807
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED	24.1	42.140.532	0	42.140.532	30.906.292	0	30.906.292
COLLATERALS GIVEN	24.2	2.295.033	0	2.295.033	1.144.338	0	1.144.338
COMMITMENTS		0	0	0	0	0	0
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		0	0	0	0	0	0
Lease Commitments		0	0	0	0	0	0
Finance Lease Commitments		0	0	0	0	0	0
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS		0	0	0	0	0	0
Derivative Financial Instruments Held For Hedging		0	0	0	0	0	0
Fair Value Hedges		0	0	0	0	0	0
Cash Flow Hedges		0	0	0	0	0	0
Hedges of Net Investment in Foreign Operations		0	0	0	0	0	0
Derivative Financial Instruments Held For Trading		0	0	0	0	0	0
Forward Buy or Sell Transactions		0	0	0	0	0	0
Swap Purchases or Sales		0	0	0	0	0	0
Option Purchases or Sales		0	0	0	0	0	0
Futures Purchases or Sales		0	0	0	0	0	0
Other		0	0	0	0	0	0
ITEMS HELD IN CUSTODY	24.3	5.899.290	60.584	5.959.874	3.629.373	47.293	3.676.666
TOTAL OFF-BALANCE SHEET ITEMS		51.552.769	60.584	51.613.353	35.888.810	47.293	35.936.103



Statement of Profit or Loss

Presentation Currency	1.000 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 Profit or Loss					
INCOME AND EXPENSE ITEMS					
OPERATING INCOME	17	2.161.159	793.208	830.671	366.221
FACTORING INCOME		2.161.159	793.208	830.671	366.221
Factoring Interest Income		2.126.501	486.368	824.454	201.356
Discounted		1.972.345	484.233	744.569	200.346
Other		154.156	2.135	79.885	1.010
Factoring Fee and Commission Income		34.658	306.840	6.217	164.865
Discounted		33.033	305.000	5.659	164.737
Other		1.625	1.840	558	128
INCOME FROM FINANCING LOANS		0	0	0	0
Interest Income From Financing Loans		0	0	0	0
Fee and Commission Income From Financing Loans		0	0	0	0
LEASE INCOME		0	0	0	0
Finance Lease Income		0	0	0	0
Operational Lease Income		0	0	0	0
Fee and Commission Income From Lease Operations		0	0	0	0
SAVINGS FINANCE INCOME		0	0	0	0
Profit Share on Savings Finance Receivables		0	0	0	0
Fees and Commissions Received From Savings Finance Operations		0	0	0	0
FINANCE COST (-)	20	-1.463.261	-376.638	-579.991	-168.150
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-1.182.948	-260.690	-474.393	-117.123
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-69.692	-22.011	-32.438	-6.770
Interest Expenses on Securities Issued		-161.769	-40.260	-54.285	-21.939
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-48.852	-53.677	-18.875	-22.318
GROSS PROFIT (LOSS)		697.898	416.570	250.680	198.071
OPERATING EXPENSES (-)	18	-363.989	-193.978	-157.911	-75.756
Personnel Expenses		-198.611	-100.332	-73.442	-40.414
Provision Expense for Employment Termination Benefits		-4.198	0	-1.412	2.136
Research and development expense		0	0	0	0
General Operating Expenses		-152.724	-89.626	-79.796	-36.004
Other		-8.456	-4.020	-3.261	-1.474
GROSS OPERATING PROFIT (LOSS)		333.909	222.592	92.769	122.315
OTHER OPERATING INCOME	19	349.188	355.819	152.984	198.380
Interest Income on Banks		1.477	568	487	241
Interest Income on Marketable Securities Portfolio		25.113	5.604	14.251	3.473
Dividend Income		0	0	0	0
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		0	0	0	0
Foreign Exchange Gains		5.186	0	2.511	0
Other		317.412	349.647	135.735	194.666
PROVISION EXPENSES	21	-31.293	-1.373	-2.375	-139
Specific Provisions		-25.944	-1.373	-1.520	-206
Allowances For Expected Credit Losses		-5.349	0	-855	67
General Loan Loss Provisions		0	0	0	0
Other		0	0	0	0
OTHER OPERATING EXPENSES (-)	22	-28	-956	-28	-896
Impairment in Value of Securities		0	0	0	0
Impairment in Value of Non-Current Assets		0	0	0	0
Capital Market Transactions Losses		0	0	0	0
Loss Arising from Derivative Financial Transaction		0	0	0	0
Foreign Exchange Losses		-28	-956	-28	-896
Other		0	0	0	0
NET OPERATING PROFIT (LOSS)		651.776	576.082	243.350	319.660
AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER		0	0	0	0
PROFIT (LOSS) FROM COMPANIES ACCOUNTED FOR USING EQUITY METHOD		0	0	0	0

NET MONETARY POSITION GAIN (LOSS)		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		651.776	576.082	243.350	319.660
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	9	-194.961	-169.920	-72.560	-105.081
Current Tax Provision		-195.441	-164.742	-72.560	-78.114
Expense Effect of Deferred Tax		0	-5.178	0	-26.967
Income Effect of Deferred Tax		480	0	0	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		456.815	406.162	170.790	214.579
INCOME ON DISCONTINUED OPERATIONS		0	0	0	0
Income on Assets Held for Sale		0	0	0	0
Gain on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Income on Discontinued Operations		0	0	0	0
EXPENSES ON DISCONTINUED OPERATIONS (-)		0	0	0	0
Expense on Assets Held for Sale		0	0	0	0
Loss on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Expenses on Discontinued Operations		0	0	0	0
PROFIT (LOSS) ON DISCONTINUED OPERATIONS BEFORE TAX		0	0	0	0
TAX PROVISION FOR DISCONTINUED OPERATIONS (+/-)		0	0	0	0
Current Tax Provision		0	0	0	0
Expense Effect of Deferred Tax		0	0	0	0
Income Effect of Deferred Tax		0	0	0	0
NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
NET PROFIT OR LOSS FOR THE PERIOD		456.815	406.162	170.790	214.579
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		456.815	406.162	170.790	214.579
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Hisse Başına Kazanç (Zarar)		0,81814000	2,73425000	0,67293000	0,94363000
DILUTED EARNINGS (LOSS) PER SHARE					

Statement of profit or loss and other comprehensive income [abstract]

Presentation Currency	1.000 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 profit or loss and other comprehensive income [abstract]					
PROFIT (LOSS)		456.815	406.162		
OTHER COMPREHENSIVE INCOME		83.255	36.903		
Other Comprehensive Income that will not be Reclassified to Profit or Loss		83.255	36.903		
Gains (Losses) on Revaluation of Property, Plant and Equipment		109.906	66.785		
Gains (Losses) on Revaluation of Intangible Assets		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.746	0		
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-23.905	-29.882		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Exchange Differences on Translation		0	0		
Valuation and/or Reclassification Profit or Loss from financial assets at fair value through other comprehensive income		0	0		
Income (Losses) from Cash Flow Hedges		0	0		
Income (Losses) on Hedges of Net Investments in Foreign Operations		0	0		
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		
TOTAL COMPREHENSIVE INCOME (LOSS)		540.070	443.065		

Statement of cash flows [abstract]

Presentation Currency	1.000 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 [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		501.878	403.228
Interest Received / Profit Share Received / Lease Income		2.126.501	486.368
Interest Paid /Profit Share Paid / Lease Payments		-1.463.261	-376.638
Dividends received		0	0
Fees and Commissions Received		34.658	306.840
Other Gains		0	0
Collections from Previously Written Off Loans and Other Receivables	5	5.829	1.035
Cash Payments to Personnel and Service Suppliers		-198.277	-107.386
Taxes Paid	9	-195.441	-164.742
Other		191.869	257.751
Changes in Operating Assets and Liabilities		-4.844.786	-2.408.429
Net (Increase) Decrease in Factoring Receivables		-2.033.098	-819.047
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		0	0
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		41.944	-84.504
Net Increase (Decrease) in Factoring Payables		-838	905
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		49.723	96.365
Net Increase (Decrease) in Funds Borrowed		-2.806.879	-1.581.830
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		-95.638	-20.318
Cash flows from (used in) operating activities		-4.342.908	-2.005.201
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Paid for Purchase of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Cash Obtained from Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Tangible And Intangible Asset Purchases	7	-86.418	-70.713
Sale of Tangible Intangible Assets	7	0	0
Cash Paid for Purchase of Financial Assets At Fair Value Through Other Comprehensive Income		0	0
Cash Obtained from Sale of Financial Assets At Fair Value Through Other Comprehensive Income		0	0
Cash Paid for Purchase of Financial Assets At Amortised Cost		-53.083	0
Cash Obtained from Sale of Financial Assets At Amortised Cost		0	0
Other		0	0
Net cash flows from (used in) investing activities		-139.501	-70.713
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		5.332.605	2.469.488
Cash Outflow Arised From Loans and Securities Issued		-720.512	-354.980
Equity Instruments Issued		0	0
Dividends paid		0	0
Payments of lease liabilities		0	0
Other		0	0
Net cash flows from (used in) financing activities		4.612.093	2.114.508
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		0	0
Net Increase (decrease) in cash and cash equivalents		129.684	38.594
Cash and Cash Equivalents at Beginning of the Period		66.149	34.208
Cash and Cash Equivalents at End of the Period	2.4	195.833	72.802



Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Issued capital [member]	Share premium [member]	Share Cancellation Profit	Other Capital Reserves	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit and Loss			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit and Loss					Profit Reserves	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [member]	Equity [member]
							Reserve of Exchange Differences on Translation	Accumulated gains (losses) due to revaluation and/or reclassification of financial assets measured at fair value through other comprehensive income	Other (Accumulated Gains or Losses on Cash Flow Hedges, Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will be Reclassified to Profit or Loss)										
Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity [abstract]																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period		135.000	0	0	0	130.303	-5.935	00	0	0	0	00	40.240	206.876	0	0	506.484	
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Effect Of Corrections		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Adjusted Beginning Balance		135.000	0	0	0	130.303	-5.935	00	0	0	0	00	40.240	206.876	0	0	506.484	
	Total Comprehensive Income (Loss)		0	0	0	0	36.903	0	00	0	0	0	00	0	0	0	406.162	443.065	
	Cash Capital Increase		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Capital Increase Through Internal Reserves		118.800	0	0	0	0	0	00	0	0	0	00	-118.800	0	0	0	0	
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Convertible Bonds		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Subordinated Debt		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Profit Distributions		0	0	0	0	0	0	00	0	0	0	00	206.876	-206.876	0	0	0	
	Dividends Paid		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Transfers To Reserves		0	0	0	0	0	0	00	0	0	0	00	206.876	-206.876	0	0	0	
	Other		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Equity at end of period		253.800	0	0	0	167.206	-5.935	00	0	0	0	00	128.316	0	0	406.162	949.549	
Current Period 01.01.2024 - 30.09.2024	Statement of changes in equity [abstract]																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period		253.800	0	0	0	167.205	-5.935	00	0	0	0	00	128.316	566.362	0	0	1.109.748	
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Effect Of Corrections		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Adjusted Beginning Balance		253.800	0	0	0	167.205	-5.935	00	0	0	0	00	128.316	566.362	0	0	1.109.748	
	Total Comprehensive Income (Loss)		0	0	0	0	85.177	-1.922	00	0	0	0	00	0	0	0	456.815	540.070	
	Cash Capital Increase		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Capital Increase Through Internal Reserves		304.560	0	0	0	0	0	00	0	0	0	00	-304.560	0	0	0	0	
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Convertible Bonds		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Subordinated Debt		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Profit Distributions		0	0	0	0	0	0	00	0	0	0	00	566.362	-566.362	0	0	0	
	Dividends Paid		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Transfers To Reserves		0	0	0	0	0	0	00	0	0	0	00	566.362	-566.362	0	0	0	
	Other		0	0	0	0	0	0	00	0	0	0	00	0	0	0	0	0	
	Equity at end of period		558.360	0	0	0	252.382	-7.857	00	0	0	0	00	390.118	0	0	456.815	1.649.818	