KAMUYU AYDINLATMA PLATFORMU

İNFO YATIRIM MENKUL DEĞERLER 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	6	4.105.207.543	5.258.913.817
Financial Investments	7	744.082.412	576.995.943
Financial Assets Available-for-sale		123.477.741	7.771.260
Financial Investments Held To Maturity		568.494.292	555.216.235
Other Financial Investments		52.110.379	14.008.448
Trade Receivables	10	5.048.385.894	5.525.324.789
Trade Receivables Due From Related Parties	37	803.053	16.769.643
Trade Receivables Due From Unrelated Parties	10	5.047.582.841	5.508.555.146
Other Receivables	11	831.407.593	1.001.087.062
Other Receivables Due From Unrelated Parties	11	831.407.593	1.001.087.062
Prepayments	15	7.435.161	33.836.120
Prepayments to Unrelated Parties	15	7.435.161	33.836.120
Other current assets	26	84.492.744	83.671.083
Other Current Assets Due From Related Parties		29.471.236	11.810.666
Other Current Assets Due From Unrelated Parties		55.021.508	71.860.417
SUB-TOTAL		**10.821.011.347**	**12.479.828.814**
Total current assets		**10.821.011.347**	**12.479.828.814**
NON-CURRENT ASSETS			
Financial Investments	7	45.646.737	204.437.245
Other Financial Investments	7	45.646.737	204.437.245
Other Receivables	11	77.710.598	113.459.762
Other Receivables Due From Unrelated Parties	11	77.710.598	113.459.762
Property, plant and equipment	18	190.605.039	137.750.410
Buildings		4.723.547	5.574.844
Machinery And Equipments		67.147.854	71.967.414
Vehicles		20.729.054	26.490.582
Fixtures and fittings		6.812.762	11.038.405
Other property, plant and equipment		91.191.822	22.679.165
Right of Use Assets	18	100.960.546	36.119.327
Intangible assets and goodwill	19	6.380.018	5.120.878
Other Rights	19	6.380.018	5.120.878
Prepayments	15	17.312.572	28.471.247
Prepayments to Unrelated Parties	15	17.312.572	28.471.247
Deferred Tax Asset	35	93.830.233	105.443.122
Total non-current assets		**532.445.743**	**630.801.991**
Total assets		**11.353.457.090**	**13.110.630.805**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	1.782.248.134	3.435.380.422
Current Borrowings From Related Parties	37	473.514.395	730.324.634
Current Borrowings From Unrelated Parties	8	1.308.733.739	2.705.055.788
Current Portion of Non-current Borrowings	8	26.762.971	14.437.183
Current Portion of Non-current Borrowings from Unrelated Parties	8	26.762.971	14.437.183
Current Portion of other Non-current Borrowings	8	26.762.971	14.437.183
Other Financial Liabilities	9	50.000.000	
Other Miscellaneous Financial Liabilities		50.000.000	
Trade Payables	10	7.262.066.874	7.639.414.937
Trade Payables to Related Parties	37	6.007.481	6.318.515
Trade Payables to Unrelated Parties	10	7.256.059.393	7.633.096.422
Employee Benefit Obligations	20	52.778.294	87.317.455
Other Payables	11	151.082.254	57.539.617
Other Payables to Unrelated Parties	11	151.082.254	57.539.617
Current tax liabilities, current	35	51.471.152	66.400.834
Current provisions	22	59.406.721	9.909.833
Current provisions for employee benefits		13.665.486	9.909.833
Other current provisions		45.741.235	
SUB-TOTAL		**9.435.816.400**	**11.310.400.281**

Total current liabilities		**9.435.816.400**	**11.310.400.281**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	71.671.377	11.209.205
Long Term Borrowings From Unrelated Parties	8	71.671.377	11.209.205
Lease Liabilities	8	71.671.377	11.209.205
Non-current provisions		5.270.914	13.943.466
Non-current provisions for employee benefits	24	5.270.914	13.943.466
Deferred Tax Liabilities	35	71.485.105	61.683.847
Total non-current liabilities		**148.427.396**	**86.836.518**
Total liabilities		**9.584.243.796**	**11.397.236.799**
EQUITY			
Equity attributable to owners of parent	27	1.766.103.328	1.706.210.276
Issued capital	27	960.336.000	228.000.000
Inflation Adjustments on Capital	27	197.280.212	838.663.201
Share Premium (Discount)	27	1.845.345	1.845.345
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-108.923	-108.923
Other Gains (Losses)	27	-108.923	-108.923
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	577.406	577.406
Gains (Losses) on Revaluation and Reclassification	27	577.406	577.406
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	27	577.406	577.406
Restricted Reserves Appropriated From Profits	27	194.625.762	285.578.772
Legal Reserves	27	194.625.762	285.578.772
Prior Years' Profits or Losses	27	351.654.475	41.712.515
Current Period Net Profit Or Loss	27	59.893.051	309.941.960
Non-controlling interests	27	3.109.966	7.183.730
Total equity		**1.769.213.294**	**1.713.394.006**
Total Liabilities and Equity		**11.353.457.090**	**13.110.630.805**

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	28	22.398.514.985	7.760.564.797	10.484.394.028	4.004.544.501
Cost of sales	28	-20.285.391.675	-4.972.805.009	-9.931.794.203	-2.772.418.115
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.113.123.310	2.787.759.788	552.599.825	1.232.126.386
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		2.113.123.310	2.787.759.788	552.599.825	1.232.126.386
General Administrative Expenses	29	-885.429.932	-726.224.852	-285.850.366	-257.110.126
Marketing Expenses	29	-288.236.859	-294.239.774	-58.843.430	-94.503.691
Research and development expense		-10.234.425		-5.502.666	
Other Income from Operating Activities	31	104.452.715	216.902.704	14.652.699	9.201.684
Other Expenses from Operating Activities	31	-83.675.894	-146.521.304	-14.078.829	-11.104.575
PROFIT (LOSS) FROM OPERATING ACTIVITIES		949.998.915	1.837.676.562	202.977.233	878.609.678
Investment Activity Income	32	3.121.743	10.702.671	-146.526	1.874.821
Share of Profit (Loss) from Investments Accounted for Using Equity Method			15.155.210		15.155.210
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		953.120.658	1.863.534.443	202.830.707	895.639.709
Finance income	33	263.024.736	95.792.259	106.507.959	-8.914.373
Finance costs	33	-540.934.547	-561.421.650	-136.569.637	-144.193.573
Gains (losses) on net monetary position		-429.847.508	-977.350.751	-145.836.225	-678.461.642
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		245.363.339	420.554.301	26.932.804	64.070.121
Tax (Expense) Income, Continuing Operations		-189.544.053	-377.111.741	-45.819.659	-176.411.910
Current Period Tax (Expense) Income		-174.754.117	-348.432.466	-41.756.682	-166.028.680
Deferred Tax (Expense) Income	35	-14.789.936	-28.679.275	-4.062.977	-10.383.230
PROFIT (LOSS) FROM CONTINUING OPERATIONS		55.819.286	43.442.560	-18.886.855	-112.341.789
PROFIT (LOSS)		55.819.286	43.442.560	-18.886.855	-112.341.789
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-4.073.765	0	243.764	0
Owners of Parent		59.893.051	43.442.560	-19.130.619	-112.341.789
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
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)		55.819.286	43.442.560	-18.886.855	-112.341.789
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	24	**0**	**45.012**	**0**	**15.382**
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	0	45.012	0	15.382
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**-238.612**	**0**	**-81.541**
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income	24	0	-238.612	0	-81.541
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	-238.612	0	-81.541
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**-193.600**	**0**	**-66.159**
TOTAL COMPREHENSIVE INCOME (LOSS)		**55.819.286**	**43.248.960**	**-18.886.855**	**-112.407.948**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-4.073.764	0	243.764	0
Owners of Parent		59.893.050	43.248.960	-19.130.619	-112.407.948

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		**-664.584.829**	**-109.319.268**
Profit (Loss)		55.819.266	43.442.560
Adjustments to Reconcile Profit (Loss)		**-1.095.666.447**	**-80.056.643**
Adjustments for depreciation and amortisation expense	18,19	39.505.095	10.906.048
Adjustments for Impairment Loss (Reversal of Impairment Loss)		240.076	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10	240.076	0
Adjustments for provisions		-2.282.741	12.947.745
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	-2.282.741	12.947.745
Adjustments for Interest (Income) Expenses		373.075.342	419.966.266
Adjustments for Interest Income	10	-134.858.249	-74.459.035
Adjustments for interest expense	10	507.933.591	494.425.301
Adjustments for fair value losses (gains)		-43.935.049	-79.906.377
Adjustments for Fair Value Losses (Gains) of Financial Assets		-43.935.049	-79.906.377
Adjustments for Tax (Income) Expenses	35	189.544.073	377.111.741
Adjustments for losses (gains) on disposal of non-current assets		-3.121.743	-10.702.671
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	32	-3.121.743	-10.702.671
Adjustments Related to Gain and Losses on Net Monetary Position		-1.648.691.500	-810.379.395
Changes in Working Capital		**241.860.330**	**-145.411.286**
Adjustments for decrease (increase) in trade accounts receivable	10	476.938.895	-1.104.670.611
Decrease (Increase) in Trade Accounts Receivables from Related Parties		15.966.590	-659.340
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		460.972.305	-1.104.011.271
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	169.679.469	-227.648.424
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		169.679.469	-227.648.424
Decrease (Increase) in Prepaid Expenses	15	37.559.634	-26.631.519
Adjustments for increase (decrease) in trade accounts payable	10	-377.348.063	1.193.292.592
Increase (Decrease) in Trade Accounts Payables to Related Parties		-311.034	2.062.797
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-377.037.029	1.191.229.795
Increase (decrease) in Payables due to Finance Sector Operations		-123.151.420	38.050.128
Increase (Decrease) in Employee Benefit Liabilities	20	-34.539.161	27.246.272
Adjustments for increase (decrease) in other operating payables	11	93.542.637	-33.585.114
Increase (Decrease) in Other Operating Payables to Unrelated Parties		93.542.637	-33.585.114
Other Adjustments for Other Increase (Decrease) in Working Capital		-821.661	-11.464.610
Decrease (Increase) in Other Assets Related with Operations	26	-821.661	-11.464.610
Cash Flows from (used in) Operations		**-797.986.851**	**-182.025.369**
Interest received	10	134.858.249	74.459.035
Payments Related with Provisions for Employee Benefits	22,24	-1.456.227	-1.752.934
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-82.736.795**	**-23.962.185**
Proceeds from sales of property, plant, equipment and intangible assets		18.409.178	4.481.648
Proceeds from sales of property, plant and equipment	18,19	18.409.178	4.481.648
Purchase of Property, Plant, Equipment and Intangible Assets		-101.145.973	-28.443.833
Purchase of property, plant and equipment	17,19	-97.996.456	-28.284.423
Purchase of intangible assets	17,19	-3.149.517	-159.410
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**747.321.624**	**371.606.588**
Proceeds from borrowings		1.341.232.031	754.182.320

Proceeds from Loans	8	290.180.147	289.645.129
Proceeds From Issue of Debt Instruments		1.051.051.884	464.537.191
Repayments of borrowings		0	0
Payments of Lease Liabilities		-5.659.117	-17.231.130
Interest paid		-588.251.290	-365.344.602
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		0	238.325.135
Effect of exchange rate changes on cash and cash equivalents		-83.859.439	-95.008.073
Net increase (decrease) in cash and cash equivalents		-83.859.439	143.317.062
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**228.445.905**	**122.445.352**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**144.586.466**	**265.762.414**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification / Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
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		**228.000.000**	**838.663.201**	**1.694.228**	**-164.778**		**873.498**	**95.545.272**	**-257.575.404**	**746.053.445**	**1.653.089.462**		**1.653.089.462**
	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								49.080.661	696.972.782	-746.053.445			0
	Total Comprehensive Income (Loss)					45.012		-238.612			43.442.560	43.248.960		43.248.960
	Profit (loss)										43.442.560	43.442.560		43.442.560
	Other Comprehensive Income (Loss)					45.012		-238.612				-193.600		-193.600
	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				-1.143.354							-1.143.354		-1.143.354
	Equity at end of period		**228.000.000**	**838.663.201**	**550.874**	**-119.766**		**634.886**	**144.625.933**	**439.397.378**	**43.442.560**	**1.695.195.067**		**1.695.195.067**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**228.000.000**	**838.663.202**	**1.845.345**	**-108.923**		**577.406**	**285.578.772**	**41.712.515**	**309.941.960**	**1.706.210.277**	**7.183.730**	**1.713.394.007**
	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		732.336.000	-641.382.990					-90.953.010	309.941.960	-309.941.960			0
	Total Comprehensive Income (Loss)										59.893.030	59.893.051	-4.073.764	55.819.287
	Profit (loss)										59.893.030	59.893.051	-4.073.764	55.819.287
	Other Comprehensive Income (Loss)													0
	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													

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
	Equity at end of period		**960.336.000**	**197.280.212**	**1.845.345**	**-108.923**		**577.406**	**194.625.762**	**351.654.475**	**59.893.030**	**1.766.103.328**	**3.109.966**	**1.769.213.294**