



KAMUYU AYDINLATMA PLATFORMU

AHLATCI 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	5	538.115.612	995.436.105
Financial Investments		1.308.508.080	1.064.954.630
Financial Assets at Fair Value Through Profit or Loss		1.308.508.080	1.064.954.630
Financial Assets Held For Trading	5	1.308.508.080	1.064.954.630
Trade Receivables		3.173.176.316	1.692.034.663
Trade Receivables Due From Related Parties	29	412.487.215	34.772
Trade Receivables Due From Unrelated Parties		2.760.689.101	1.691.999.891
Other Receivables		433.172	181.875.428
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		433.172	181.875.428
Prepayments	11	834.580	1.621
Current Tax Assets	27	39.771.091	0
Other current assets		45.712	
Other Current Assets Due From Unrelated Parties		45.712	
SUB-TOTAL		5.060.884.563	3.934.302.447
Total current assets		5.060.884.563	3.934.302.447
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates		0	0
Other Receivables		402.201.456	429.972.188
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	7	402.201.456	429.972.188
Property, plant and equipment		17.550.966	19.657.925
Machinery And Equipments	14	6.651.463	8.058.216
Vehicles	14	8.212.999	10.013.739
Fixtures and fittings	14	2.686.504	1.585.970
Right of Use Assets	12	25.294.491	35.809.111
Intangible assets and goodwill		12.685.537	11.303.463
Computer Softwares	15	12.685.537	11.303.463
Prepayments		3.918.578	8.559.150
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties	11	3.918.578	8.559.150
Deferred Tax Asset	27	65.559.896	93.510.656
Total non-current assets		527.210.924	598.812.493
Total assets		5.588.095.487	4.533.114.940
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.839.845	12.754.669
Current Borrowings From Related Parties		7.839.845	12.754.669
Lease Liabilities	5	7.839.845	12.754.669
Other short-term borrowings	5	0	0
Trade Payables		2.802.177.272	2.803.813.535
Trade Payables to Related Parties	29	3.865.635	154.820
Trade Payables to Unrelated Parties		2.798.311.637	2.803.658.715
Employee Benefit Obligations		0	0
Other Payables		965.829	2.635.473
Other Payables to Unrelated Parties	7	965.829	2.635.473
Current tax liabilities, current		58.794.447	64.141.466
Current provisions		2.460.508	890.569
Current provisions for employee benefits	17	1.289.960	890.569
Insurance Technical Reserves		0	0
Other current provisions		1.170.548	
Other Current Liabilities		11.041.638	10.450.020
Other Current Liabilities to Unrelated Parties	19	11.041.638	10.450.020
SUB-TOTAL		2.883.279.539	2.894.685.732
Total current liabilities		2.883.279.539	2.894.685.732
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.206.941	12.202.305

Long Term Borrowings From Related Parties		5.206.941	12.202.305
Lease Liabilities	5	5.206.941	12.202.305
Non-current provisions		1.761.914	1.797.041
Non-current provisions for employee benefits	17	1.761.914	1.797.041
General Provisions		0	0
Deferred Tax Liabilities	27	438.091.266	179.779.645
Total non-current liabilities		445.060.121	193.778.991
Total liabilities		3.328.339.660	3.088.464.723
EQUITY			
Equity attributable to owners of parent		2.250.611.139	1.444.650.217
Issued capital	20	600.000.000	600.000.000
Inflation Adjustments on Capital	20	1.089.508.334	1.089.508.334
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		677.340	265.909
Gains (Losses) on Revaluation and Remeasurement		677.340	265.909
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	677.340	265.909
Restricted Reserves Appropriated From Profits	20	10.510.601	1.430.084
Prior Years' Profits or Losses		-255.634.627	-250.307.638
Current Period Net Profit Or Loss		805.549.491	3.753.528
Non-controlling interests		9.144.688	0
Total equity		2.259.755.827	1.444.650.217
Total Liabilities and Equity		5.588.095.487	4.533.114.940



Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		5.117.378.055	1.689.726.206	2.791.338.882	485.825.844
Cost of sales		-3.399.865.969	-642.489.005	-2.324.834.585	-88.719.147
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.717.512.086	1.047.237.201	466.504.297	397.106.697
GROSS PROFIT (LOSS)		1.717.512.086	1.047.237.201	466.504.297	397.106.697
General Administrative Expenses	22	-139.215.346	-103.063.076	-41.876.979	-43.703.172
Marketing Expenses	22	-49.117.439	-65.372.001	-13.712.000	-42.713.503
Other Income from Operating Activities	23	339.152.229	211.926.439	41.159.153	45.052.837
Other Expenses from Operating Activities	23	-2.976.403	-5.874.020	-283.941	-3.294.641
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.865.355.127	1.084.854.543	451.790.530	352.448.218
Investment Activity Income		0	159	0	9
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.865.355.127	1.084.854.702	451.790.530	352.448.227
Finance income		98.816.046	157.702.395	54.537.942	46.230.028
Finance costs		-642.174.063	-338.226.086	-269.442.898	-31.631.639
Gains (losses) on net monetary position		-140.344.551	-540.879.521	-78.308.547	-344.129.731
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.181.652.559	363.451.490	158.577.027	22.916.885
Tax (Expense) Income, Continuing Operations		-374.458.380	-260.764.212	-74.089.879	-154.372.552
Current Period Tax (Expense) Income		-65.590.932	-38.670.327	-21.858.189	-21.015.239
Deferred Tax (Expense) Income		-308.867.448	-222.093.885	-52.231.690	-133.357.313
PROFIT (LOSS) FROM CONTINUING OPERATIONS		807.194.179	102.687.278	84.487.148	-131.455.667
PROFIT (LOSS)		807.194.179	102.687.278	84.487.148	-131.455.667
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.644.688	0	0	0
Owners of Parent		805.549.491	102.687.278	84.487.148	-131.455.667
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		411.431	-113.128	140.920	-195.160
Gains (Losses) on Remeasurements of Defined Benefit Plans		587.759	-161.614	201.314	-278.802
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-176.328	48.486	-60.394	83.642
Deferred Tax (Expense) Income		-176.328	48.486	-60.394	83.642
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		411.431	-113.128	140.920	-195.160
TOTAL COMPREHENSIVE INCOME (LOSS)		807.605.610	102.574.150	84.628.068	-131.650.827
Total Comprehensive Income Attributable to					
Non-controlling Interests		1.644.688	0	0	0
Owners of Parent		805.960.922	102.574.150	84.628.068	-131.650.827

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			
Profit (Loss)		807.194.179	102.687.278
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	12,14,15	17.362.136	13.997.980
Adjustments for provisions		2.244.207	422.509
Adjustments for (Reversal of) Other Provisions	17	2.244.207	422.509
Adjustments for fair value losses (gains)		-169.308.076	0
Other Adjustments for Fair Value Losses (Gains)	5	-169.308.076	0
Adjustments for Tax (Income) Expenses	23	391.554.155	174.885.038
Adjustments Related to Gain and Losses on Net Monetary Position		89.980.681	185.955.002
Changes in Working Capital			
Decrease (Increase) in Financial Investments	5	-74.245.374	-635.729.004
Adjustments for decrease (increase) in trade accounts receivable		-1.927.754.249	-802.703.603
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-412.461.621	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-1.515.292.628	-802.703.603
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		47.715.791	-67.929.549
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	47.715.791	-67.929.549
Decrease (Increase) in Prepaid Expenses	11	1.547.997	-8.743.318
Adjustments for increase (decrease) in trade accounts payable		738.430.395	931.131.545
Increase (Decrease) in Trade Accounts Payables to Related Parties		3.751.680	-212.788
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	734.678.715	931.344.333
Adjustments for increase (decrease) in other operating payables		-974.011	-167.027
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-974.011	-167.027
Cash Flows from (used in) Operations			
Income taxes refund (paid)		-110.709.042	-30.763.987
Other inflows (outflows) of cash		3.831.530	19.367.805
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets		-6.122.631	-16.971.916
Purchase of property, plant and equipment	14	-3.251.665	-16.284.043
Purchase of intangible assets	15	-2.870.966	-687.873
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from Capital Advances	20	0	174.220.824
Repayments of borrowings		-5.322.794	-5.080.340
Cash Outflows from Other Financial Liabilities	12	-5.322.794	-5.080.340
Other inflows (outflows) of cash		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-194.575.106	34.579.237
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
		995.436.105	111.850.355
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			
		-262.745.387	-20.134.402
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
		538.115.612	126.295.190

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity										
	Equity attributable to owners of parent (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		Non-controlling interests (member)	
			Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	517.000.000	998.287.510	231.461				960.827	324.350.254	-567.517.535	1.273.312.517	1.273.312.517
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											0
Restated Balances											
Transfers							469.257	-567.986.792	567.517.535	0	0
Total Comprehensive Income (Loss)										102.574.150	102.574.150
Profit (loss)										102.687.278	102.687.278
Other Comprehensive Income (Loss)										-113.128	-113.128
Issue of equity	83.000.000	91.220.824								174.220.824	174.220.824
Capital Decrease											
Capital Advance											
Effect of Merger or Liquidation or Division											
Effects of Business Combinations Under Common Control											
Advance Dividend Payments											
Dividends Paid											
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										-7.335.196	-7.335.196
Equity at end of period	600.000.000	1.089.508.334	118.333				1.430.084	-292.110.745	102.687.278	1.542.772.295	1.542.772.295
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	600.000.000	1.089.508.334	265.909				1.430.084	-250.307.639	3.753.529	1.444.650.217	1.444.650.217
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							9.080.517	-5.326.988	-3.753.529		
Total Comprehensive Income (Loss)										805.960.922	1.644.688
Profit (loss)										805.549.491	807.194.179
Other Comprehensive Income (Loss)										411.431	411.431
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											

Previous Period
01.01.2023 - 30.09.2023

