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KAMUYU AYDINLATMA PLATFORMU

QNB FİNANSAL KİRALAMA A.Ş.
Financial Institutions Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

QNB Finansal Kiralama A.Ş. Yönetim Kurulu'na

Giriş

QNB Finansal Kiralama Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring, Finansman ve Tasarruf Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ile Bankacılık Düzenleme ve Denetleme Kurumu ("BDDK") tarafından yayımlanan yönetmelik, tebliğ, genelge ve yapılan açıklamalar; 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 finansal bilgilere 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 finansal bilgilere 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Şirket'in 31 Aralık 2024 tarihinde sona eren yıla ait finansal tablolarının denetimi ve 30 Haziran 2024 tarihinde sona eren ara döneme ait finansal tabloların incelemesi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 29 Ocak 2025 tarihli bağımsız denetim raporunda olumlu görüş verilmiş ve 26 Temmuz 2024 tarihli sınırlı denetim raporunda BDDK Muhasebe ve Finansal Raporlama Mevzuatı'na uygun olmayan herhangi bir hususa rastlanmadığı ifade edilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, QNB Finansal Kiralama Anonim Şirketi'nin 30 Haziran 2025 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve 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.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Hayrettin Ergül, SMMM

Sorumlu Denetçi

28 Temmuz 2025

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025			Previous Period 31.12.2024		
		TC	FC	Total	TC	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSETS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK		178.617	856.743	1.035.360	38.756	860.526	899.282
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)		232.504	0	232.504	0	0	0
DERIVATIVE FINANCIAL ASSETS	3	0	4.219	4.219	0	167.574	167.574
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)		18.876	0	18.876	13.834	0	13.834
FINANCIAL ASSETS AT AMORTISED COST (Net)	4	8.735.269	26.252.951	34.988.220	8.228.116	18.495.024	26.723.140
Factoring Receivables		0	0	0	0	0	0
Discounted Factoring Receivables (Net)		0	0	0	0	0	0
Other Factoring Receivables		0	0	0	0	0	0
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)	4	8.644.254	26.559.805	35.204.059	8.161.574	18.747.343	26.908.917
Finance lease receivables		13.098.968	30.116.311	43.215.279	12.346.908	21.349.711	33.696.619
Operating Lease Receivables		0	0	0	0	0	0
Unearned Income (-)		-4.454.714	-3.556.506	-8.011.220	-4.185.334	-2.602.368	-6.787.702
Other Financial Assets Measured at Amortised Cost		0	0	0	0	0	0
Non Performing Receivables	4	226.940	508.905	735.845	158.588	308.451	467.039
Allowance For Expected Credit Losses / Specific Provisions (-)	4	-135.925	-815.759	-951.684	-92.046	-560.770	-652.816
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)		50.432	0	50.432	42.450	0	42.450
INTANGIBLE ASSETS AND GOODWILL (Net)		9.275	0	9.275	10.549	0	10.549
INVESTMENT PROPERTY (Net)		0	0	0	0	0	0
CURRENT TAX ASSETS	5	76.131	0	76.131	5.414	0	5.414
DEFERRED TAX ASSET	5	390.987	0	390.987	87.092	0	87.092

OTHER ASSETS	6	1.289.086	3.973.112	5.262.198	1.120.637	2.139.214	3.259.851
SUBTOTAL		**10.981.177**	**31.087.025**	**42.068.202**	**9.546.848**	**21.662.338**	**31.209.186**
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held for Sale		0	0	0	0	0	0
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		**10.981.177**	**31.087.025**	**42.068.202**	**9.546.848**	**21.662.338**	**31.209.186**
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	7	2.055.791	28.255.989	30.311.780	1.914.798	20.868.956	22.783.754
FACTORING PAYABLES		0	0	0	0	0	0
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES		24.348	0	24.348	10.619	0	10.619
MARKETABLE SECURITIES (Net)	8	2.551.223	0	2.551.223	1.925.837	0	1.925.837
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	3	0	829.023	829.023	0	57.465	57.465
PROVISIONS		94.979	0	94.979	91.707	0	91.707
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		74.709	0	74.709	85.141	0	85.141
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		20.270	0	20.270	6.566	0	6.566
CURRENT TAX LIABILITIES	5	402.319	0	402.319	82.930	0	82.930
DEFERRED TAX LIABILITY		0	0	0	0	0	0
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	9	448.738	1.888.856	2.337.594	356.543	1.249.608	1.606.151
SUBTOTAL		**5.577.398**	**30.973.868**	**36.551.266**	**4.382.434**	**22.176.029**	**26.558.463**
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	10	5.535.444	-18.508	5.516.936	4.676.439	-25.716	4.650.723
Issued capital		2.000.000	0	2.000.000	2.000.000	0	2.000.000
Capital Reserves		43.501	0	43.501	43.501	0	43.501
Equity Share Premiums		4.279	0	4.279	4.279	0	4.279
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		39.222	0	39.222	39.222	0	39.222
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		-7.437	0	-7.437	-7.437	0	-7.437
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		11.227	-18.508	-7.281	9.238	-25.716	-16.478
Profit Reserves		2.631.137	0	2.631.137	1.425.953	0	1.425.953
Legal Reserves		87.767	0	87.767	27.508	0	27.508
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		2.543.370	0	2.543.370	1.398.445	0	1.398.445
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		857.016	0	857.016	1.205.184	0	1.205.184
Prior Years' Profit or Loss		0	0	0	0	0	0
Current Period Net Profit Or Loss		857.016	0	857.016	1.205.184	0	1.205.184
Non-controlling interests					0	0	0
Total equity and liabilities		**11.112.842**	**30.955.360**	**42.068.202**	**9.058.873**	**22.150.313**	**31.209.186**

STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025			Previous Period 31.12.2024		
		TC	FC	Total	TC	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
REVOCABLE FACTORING TRANSACTIONS		0	0	0	0	0	0
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED	11	104.825.090	256.753.084	361.578.174	92.827.896	190.171.974	282.999.870
COLLATERALS GIVEN	11	2.462.641	3.577.223	6.039.864	2.319.908	4.103.662	6.423.570
COMMITMENTS	11	1.009.019	9.221.787	10.230.806	1.076.027	4.721.647	5.797.674
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		1.009.019	9.221.787	10.230.806	1.076.027	4.721.647	5.797.674
Lease Commitments		1.009.019	9.221.787	10.230.806	1.076.027	4.721.647	5.797.674
Finance Lease Commitments		1.009.019	9.221.787	10.230.806	1.076.027	4.721.647	5.797.674
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	3	0	32.949.078	32.949.078	418.760	18.258.894	18.677.654
Derivative Financial Instruments Held For Hedging		0	26.301.987	26.301.987	0	9.805.549	9.805.549
Fair Value Hedges		0	0	0	0	118.721	118.721
Cash Flow Hedges		0	26.301.987	26.301.987	0	9.686.828	9.686.828
Hedges of Net Investment in Foreign Operations		0	0	0	0	0	0
Derivative Financial Instruments Held For Trading		0	6.647.091	6.647.091	418.760	8.453.345	8.872.105
Forward Buy or Sell Transactions		0	0	0	0	0	0
Swap Purchases or Sales		0	6.647.091	6.647.091	418.760	8.453.345	8.872.105
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	11	161.357	709.165	870.522	165.049	571.809	736.858
TOTAL OFF-BALANCE SHEET ITEMS		**108.458.107**	**303.210.337**	**411.668.444**	**96.807.640**	**217.827.986**	**314.635.626**

Statement of Profit or Loss

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss					
INCOME AND EXPENSE ITEMS					
OPERATING INCOME		3.160.788	2.501.352	1.691.362	1.312.715
FACTORING INCOME		0	0	0	0
Factoring Interest Income		0	0	0	0
Discounted		0	0	0	0
Other		0	0	0	0
Factoring Fee and Commission Income		0	0	0	0
Discounted		0	0	0	0
Other		0	0	0	0
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		3.160.788	2.501.352	1.691.362	1.312.715
Finance Lease Income		3.160.788	2.501.352	1.691.362	1.312.715
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 (-)		-1.660.839	-1.873.902	-879.349	-944.082
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-1.055.903	-1.191.202	-579.057	-587.999
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-5.177	-1.987	-2.139	-712
Interest Expenses on Securities Issued		-481.433	-563.562	-240.545	-298.781
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-118.326	-117.151	-57.608	-56.590
GROSS PROFIT (LOSS)		1.499.949	627.450	812.013	368.633
OPERATING EXPENSES (-)	12	-417.190	-267.587	-209.783	-119.937
Personnel Expenses		-256.930	-158.991	-125.351	-69.119
Provision Expense for Employment Termination Benefits		-2.160	-2.081	-1.080	-1.041
Research and development expense		0	0	0	0
General Operating Expenses		-68.487	-49.775	-35.698	-19.997
Other		-89.613	-56.740	-47.654	-29.780
GROSS OPERATING PROFIT (LOSS)		1.082.759	359.863	602.230	248.696
OTHER OPERATING INCOME	13	6.384.852	2.179.616	3.658.067	559.632
Interest Income on Banks		42.866	51.299	21.849	28.169
Interest Income on Marketable Securities Portfolio		23.530	8.225	13.129	3.338
Dividend Income		4	0	4	0
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		93.585	100.989	52.266	35.456
Foreign Exchange Gains		5.877.839	1.788.934	3.465.569	416.620
Other		347.028	230.169	105.250	76.049
PROVISION EXPENSES		-472.337	-173.329	-248.679	-28.794
Specific Provisions		0	0	0	0
Allowances For Expected Credit Losses		-472.037	-173.139	-248.679	-28.604
General Loan Loss Provisions		0	0	0	0
Other		-300	-190	0	-190
OTHER OPERATING EXPENSES (-)		-5.772.306	-1.810.584	-3.345.524	-458.489
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	-1.440	0	-1.440
Loss Arising from Derivative Financial Transaction		-73.130	-103.934	-28.579	-48.021
Foreign Exchange Losses		-5.696.137	-1.703.139	-3.315.428	-408.099
Other		-3.039	-2.071	-1.517	-929
NET OPERATING PROFIT (LOSS)		1.222.968	555.566	666.094	321.045
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		1.222.968	555.566	666.094	321.045
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	5	-365.952	-167.362	-188.557	-96.194
Current Tax Provision		-673.789	-116.582	-431.809	-87.395
Expense Effect of Deferred Tax		0	-50.780	0	-8.799
Income Effect of Deferred Tax		307.837	0	243.252	0
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		857.016	388.204	477.537	224.851
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		857.016	388.204	477.537	224.851
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		857.016	388.204	477.537	224.851
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
DILUTED EARNINGS (LOSS) PER SHARE					

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

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of profit or loss and other comprehensive income [abstract]					
PROFIT (LOSS)		857.016	388.204	477.537	224.851
OTHER COMPREHENSIVE INCOME		9.198	25.827	-103.452	-4.036
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		9.198	25.827	-103.452	-4.036
Exchange Differences on Translation		0	0	0	0
Valuation and/or Reclassification Profit or Loss from financial assets at fair value through other comprehensive income		2.842	3.032	1.254	1.705
Income (Losses) from Cash Flow Hedges		10.299	33.863	-149.041	-7.472
Income (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-3.943	-11.068	44.335	1.731
TOTAL COMPREHENSIVE INCOME (LOSS)		866.214	414.031	374.085	220.815

Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		1.140.299	682.694
Interest Received / Profit Share Received / Lease Income		3.158.530	2.495.689
Interest Paid /Profit Share Paid / Lease Payments		-1.387.475	-1.658.190
Dividends received		4	0
Fees and Commissions Received		68.952	42.951
Other Gains		0	0
Collections from Previously Written Off Loans and Other Receivables		10.506	22.432
Cash Payments to Personnel and Service Suppliers		-264.998	-164.948
Taxes Paid		-294.609	-45.065
Other		-150.611	-10.175
Changes in Operating Assets and Liabilities		-4.703.091	-1.768.596
Net (Increase) Decrease in Factoring Receivables		0	0
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		-3.979.976	-1.232.278
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		-1.911.616	-636.592
Net Increase (Decrease) in Factoring Payables		0	0
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		0	0
Net Increase (Decrease) in Funds Borrowed		0	0
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		1.188.501	100.274
Cash flows from (used in) operating activities		-3.562.792	-1.085.902
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		-9.706	-6.466
Sale of Tangible Intangible Assets		3.593	3.011
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		0	0
Cash Obtained from Sale of Financial Assets At Amortised Cost		0	0
Other		-232.504	728.452
Net cash flows from (used in) investing activities		-238.617	724.997
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		43.756.490	139.801.892
Cash Outflow Arised From Loans and Securities Issued		-40.098.301	-139.106.745
Equity Instruments Issued		0	0
Dividends paid		0	0
Payments of lease liabilities		-10.364	-8.299
Other		0	0
Net cash flows from (used in) financing activities		3.647.825	686.848
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		289.602	76.396
Net Increase (decrease) in cash and cash equivalents		136.018	402.339
Cash and Cash Equivalents at Beginning of the Period		899.278	587.665
Cash and Cash Equivalents at End of the Period		1.035.296	990.004

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

							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								
		Footnote Reference	Issued capital [member]	Share premium [member]	Share Cancellation Profit	Other Capital Reserves	Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases	Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans	Other (Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss and OtherAccumulated Amounts of Other Comprehensive Income that will not be Reclassified to Profit or Loss)		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)		Profit Reserves	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [member]	Equity [member]
Previous Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period	10	**1.000.000**	**1.159**	**0**	**39.222**	**0**	**-9.704**	**0**	**0**	**0**	**5.858**	**-12.156**	**0**	**601.571**	**0**	**824.382**	**0**	**2.450.332**
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Corrections		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance	10	1.000.000	1.159	0	39.222	0	-9.704	0	0	0	5.858	-12.156	0	601.571	0	824.382	0	2.450.332
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	2.123	23.704	0	0	0	388.204	0	414.031
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Convertible Bonds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subordinated Debt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit Distributions		0	0	0	0	0	0	0	0	0	0	0	0	824.282	0	-824.382	0	0
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	824.282	0	-824.382	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Equity at end of period		**1.000.000**	**1.159**	**0**	**39.222**	**0**	**-9.704**	**0**	**0**	**0**	**7.981**	**11.548**	**0**	**1.425.953**	**0**	**388.204**	**0**	**2.864.363**
Current Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**																		
	CHANGES IN EQUITY ITEMS																		
	Equity at beginning of period	10	**2.000.000**	**4.279**	**0**	**39.222**	**0**	**-7.437**	**0**	**0**	**0**	**9.238**	**-25.716**	**0**	**1.425.953**	**0**	**1.205.184**	**0**	**4.650.723**
	Increase or Decrease Required by TAS 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Corrections		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Effect Of Changes In Accounting Policy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adjusted Beginning Balance	10	2.000.000	4.279	0	39.222	0	-7.437	0	0	0	9.238	-25.716	0	1.425.953	0	1.205.184	0	4.650.723
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	1.989	7.208	0	0	0	857.016	0	866.213
	Cash Capital Increase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Capital Increase Through Internal Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Inflation Adjustments to Paid-in Capital		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Convertible Bonds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subordinated Debt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase (decrease) through other changes, equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit Distributions		0	0	0	0	0	0	0	0	0	0	0	0	1.205.184	0	-1.205.184	0	0
	Dividends Paid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfers To Reserves		0	0	0	0	0	0	0	0	0	0	0	0	1.205.184	0	-1.205.184	0	0
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Equity at end of period		**2.000.000**	**4.279**	**0**	**39.222**	**0**	**-7.437**	**0**	**0**	**0**	**11.227**	**-18.508**	**0**	**2.631.137**	**0**	**857.016**	**0**	**5.516.936**