Date and time of publication on KAP: 30.07.2025 18:10:06
https://www.kap.org.tr/en/Bildirim/1468843

KAMUYU AYDINLATMA PLATFORMU

# ATILIM FAKTORİNG A.Ş.
# Financial Institutions Financial Report
# Unconsolidated
# 2025 - 2. 3 Monthly Notification

## General Information About Financial Statements

# Independet Audit Comment

| | |
|---|---|
| **Independent Audit Company** | HLB SAYGIN BAĞIMSIZ DENETİM A.Ş. |
| **Audit Type** | Limited |
| **Audit Result** | Positive |

**ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU**

**Atılım Faktoring A.Ş.**

**Yönetim Kurulu'na**

**Giriş**

Atılım Faktoring Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı T.C. Resmi Gazete'de yayımlanarak yürürlüğe giren Finansal Kiralama , Faktoring ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ve Bankacılık Düzenleme ve Denetleme Kurumu (" BDDK") tarafından finansal kiralama, faktoring ve finansman şirketleri için muhasebeleştirme, hesap ve kayıt düzenine ilişkin yayımlanan diğer düzenlemeler ile BDDK genelgeleri, açıklamaları ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standardı 34 ("TMS 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 2410 ("SBDS 2410 - Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi")'a 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.

**Sonuç**

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Atılım Faktoring Anonim Şirketi'nin 30 Haziran 2025 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık dönemine 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.

**HLB Saygın Bağımsız Denetim A.Ş.**

(A member of **HLB International**)

**Servet Gür EYÜPGİLLER, SMMM**

Sorumlu Denetçi

İstanbul, 30 Temmuz 2025

# 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 | 4 | 56.624 | | 56.624 | 36.301 | | 36.301 |
| FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net) | | | | 0 | | | 0 |
| DERIVATIVE FINANCIAL ASSETS | | | | 0 | | | 0 |
| FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net) | | | | 0 | | | 0 |
| FINANCIAL ASSETS AT AMORTISED COST (Net) | | 2.043.853 | | 2.043.853 | 1.358.914 | 0 | 1.358.914 |
| Factoring Receivables | 5 | 2.035.106 | | 2.035.106 | 1.353.681 | 0 | 1.353.681 |
| Discounted Factoring Receivables (Net) | | 1.699.406 | | 1.699.406 | 1.179.022 | | 1.179.022 |
| Other Factoring Receivables | | 335.700 | | 335.700 | 174.659 | | 174.659 |
| Savings Finance Receivables | | 0 | | 0 | 0 | 0 | 0 |
| From Savings Fund Pool | | | | 0 | | | 0 |
| From Equity | | | | 0 | | | 0 |
| Financial Loans | | 0 | | 0 | 0 | 0 | 0 |
| Consumer loans | | | | 0 | | | 0 |
| Credit Cards | | | | 0 | | | 0 |
| Installment Commercial Loans | | | | 0 | | | 0 |
| Leasing Transactions (Net) | | 0 | | 0 | 0 | 0 | 0 |
| Finance lease receivables | | | | 0 | | | 0 |
| Operating Lease Receivables | | | | 0 | | | 0 |
| Unearned Income (-) | | | | 0 | | | 0 |
| Other Financial Assets Measured at Amortised Cost | | | | 0 | | | 0 |
| Non Performing Receivables | 6 | 33.637 | | 33.637 | 28.954 | | 28.954 |
| Allowance For Expected Credit Losses / Specific Provisions (-) | 6 | -24.890 | | -24.890 | -23.721 | | -23.721 |
| INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES | | 0 | | 0 | 0 | 0 | 0 |
| Investments in Associates (Net) | | | | 0 | | | 0 |
| Investments in Subsidiaries (Net) | | | | 0 | | | 0 |
| Jointly Controlled Partnerships (JointVentures) (Net) | | | | 0 | | | 0 |
| TANGIBLE ASSETS (Net) | 7 | 102.502 | | 102.502 | 18.667 | | 18.667 |
| INTANGIBLE ASSETS AND GOODWILL (Net) | 8 | 2.593 | | 2.593 | 3.017 | | 3.017 |
| INVESTMENT PROPERTY (Net) | 9 | 60 | | 60 | 60 | | 60 |
| CURRENT TAX ASSETS | 10 | 26.273 | | 26.273 | 55.066 | | 55.066 |
| DEFERRED TAX ASSET | 11 | 1.331 | | 1.331 | 3.231 | | 3.231 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| OTHER ASSETS | 12 | 26.550 | | 26.550 | 13.739 | | 13.739 |
| **SUBTOTAL** | | **2.259.786** | | **2.259.786** | **1.488.995** | **0** | **1.488.995** |
| ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net) | 13 | 6 | | 6 | 6 | 0 | 6 |
| Held for Sale | | 6 | | 6 | 6 | | 6 |
| Non-Current Assets From Discontinued Operations | | | | 0 | | | 0 |
| **TOTAL ASSETS** | | **2.259.792** | | **2.259.792** | **1.489.001** | **0** | **1.489.001** |
| **LIABILITY AND EQUITY ITEMS** | | | | | | | |
| LOANS RECEIVED | 14 | 1.227.230 | | 1.227.230 | 663.202 | | 663.202 |
| FACTORING PAYABLES | 15 | 179 | | 179 | 56 | | 56 |
| PAYABLES FROM SAVINGS FUND POOL | | | | 0 | 0 | | 0 |
| LEASE PAYABLES | 16 | 97.550 | | 97.550 | 11.307 | | 11.307 |
| MARKETABLE SECURITIES (Net) | 17 | 327.587 | | 327.587 | 378.841 | | 378.841 |
| FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS | | | | 0 | | | 0 |
| DERIVATIVE FINANCIAL LIABILITIES | | | | 0 | | | 0 |
| PROVISIONS | 18 | 10.296 | | 10.296 | 9.158 | 0 | 9.158 |
| Provision for Restructuring | | | | 0 | | | 0 |
| Reserves For Employee Benefits | | 10.296 | | 10.296 | 9.158 | | 9.158 |
| General Loan Loss Provisions | | | | 0 | | | 0 |
| Other provisions | | | | 0 | | | 0 |
| CURRENT TAX LIABILITIES | 10 | 54.111 | | 54.111 | 72.195 | | 72.195 |
| DEFERRED TAX LIABILITY | | | | 0 | | | 0 |
| SUBORDINATED DEBT | | | | 0 | | | 0 |
| OTHER LIABILITIES | 19 | 13.315 | | 13.315 | 13.258 | | 13.258 |
| **SUBTOTAL** | | **1.730.268** | | **1.730.268** | **1.148.017** | **0** | **1.148.017** |
| LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net) | | 0 | | 0 | 0 | 0 | 0 |
| Held For Sale | | | | 0 | | | 0 |
| Related to Discontinued Operations | | | | 0 | | | 0 |
| EQUITY | | 529.524 | | 529.524 | 340.984 | 0 | 340.984 |
| Issued capital | 20 | 225.000 | | 225.000 | 150.000 | | 150.000 |
| Capital Reserves | | 0 | | 0 | 0 | 0 | 0 |
| Equity Share Premiums | | | | 0 | | | 0 |
| Share Cancellation Profits | | | | 0 | | | 0 |
| Other Capital Reserves | | | | 0 | | | 0 |
| Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss | 20 | 83.738 | | 83.738 | -8.241 | | -8.241 |
| Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss | | | | 0 | | | 0 |
| Profit Reserves | 20 | 94.813 | | 94.813 | 28.069 | 0 | 28.069 |
| Legal Reserves | | 24.026 | | 24.026 | 13.450 | | 13.450 |
| Statutory Reserves | | | | 0 | | | 0 |
| Extraordinary Reserves | | 70.787 | | 70.787 | 14.619 | | 14.619 |
| Other Profit Reserves | | | | 0 | | | 0 |
| Profit or Loss | 20 | 125.973 | | 125.973 | 171.156 | 0 | 171.156 |
| Prior Years' Profit or Loss | | | | 0 | | | 0 |
| Current Period Net Profit Or Loss | | 125.973 | | 125.973 | 171.156 | | 171.156 |
| Non-controlling interests | | | | 0 | | | 0 |
| **Total equity and liabilities** | | **2.259.792** | | **2.259.792** | **1.489.001** | **0** | **1.489.001** |

# 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 | | 75.833 | | 75.833 | 47.205 | | 47.205 |
| REVOCABLE FACTORING TRANSACTIONS | | 476.779 | | 476.779 | 375.471 | | 375.471 |
| SAVINGS FINANCE CONTRACTS TRANSACTIONS | | | | 0 | | | 0 |
| COLLATERALS RECEIVED | 30 | 19.845.353 | 38.628 | 19.883.981 | 15.974.214 | 8.054 | 15.982.268 |
| COLLATERALS GIVEN | | 650.352 | | 650.352 | 436.416 | | 436.416 |
| COMMITMENTS | | 0 | 0 | 0 | 0 | 0 | 0 |
| Irrevocable Commitments | | | | 0 | | | 0 |
| Revocable Commitments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Lease Commitments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance Lease Commitments | | | | 0 | | | 0 |
| Operational Lease Commitments | | | | 0 | | | 0 |
| Other Revocable Commitments | | | | 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 |
| Cash Flow Hedges | | | | 0 | | | 0 |
| Hedges of Net Investment in Foreign Operations | | | | 0 | | | 0 |
| Derivative Financial Instruments Held For Trading | | 0 | 0 | 0 | 0 | 0 | 0 |
| Forward Buy or Sell Transactions | | | | 0 | | | 0 |
| Swap Purchases or Sales | | | | 0 | | | 0 |
| Option Purchases or Sales | | | | 0 | | | 0 |
| Futures Purchases or Sales | | | | 0 | | | 0 |
| Other | | | | 0 | | | 0 |
| ITEMS HELD IN CUSTODY | 30 | 2.101.781 | 114.757 | 2.216.538 | 1.373.464 | 172.972 | 1.546.436 |
| **TOTAL OFF-BALANCE SHEET ITEMS** | | **23.150.098** | **153.385** | **23.303.483** | **18.206.770** | **181.026** | **18.387.796** |

# 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 | 21 | 527.880 | 372.238 | 303.928 | 201.979 |
| FACTORING INCOME | | 527.880 | 372.238 | 303.928 | 201.979 |
| Factoring Interest Income | | 516.176 | 350.017 | 297.226 | 190.696 |
| Discounted | | 442.082 | 284.543 | 255.834 | 155.136 |
| Other | | 74.094 | 65.474 | 41.392 | 35.560 |
| Factoring Fee and Commission Income | | 11.704 | 22.221 | 6.702 | 11.283 |
| Discounted | | 8.592 | 20.115 | 4.559 | 10.289 |
| Other | | 3.112 | 2.106 | 2.143 | 994 |
| INCOME FROM FINANCING LOANS | | 0 | 0 | 0 | 0 |
| LEASE INCOME | | 0 | 0 | 0 | 0 |
| SAVINGS FINANCE INCOME | | 0 | 0 | 0 | 0 |
| FINANCE COST (-) | 22 | -303.741 | -219.106 | -184.963 | -121.698 |
| Interest Expenses on Funds Borrowed | | -201.387 | -154.337 | -129.239 | -90.783 |
| Interest Expenses On Factoring Payables | | -11.056 | -21.003 | -11.056 | -8.312 |
| Lease Interest Expenses | | -640 | -4.912 | -64 | -2.231 |
| Interest Expenses on Securities Issued | | -81.108 | -33.728 | -38.806 | -17.657 |
| Fees and Commissions Paid | | -9.550 | -5.126 | -5.798 | -2.715 |
| GROSS PROFIT (LOSS) | | 224.139 | 153.132 | 118.965 | 80.281 |
| OPERATING EXPENSES (-) | 23 | -58.364 | -36.109 | -31.350 | -20.436 |
| Personnel Expenses | | -41.639 | -25.314 | -22.112 | -14.815 |
| Provision Expense for Employment Termination Benefits | | -270 | -1.831 | -129 | -471 |
| General Operating Expenses | | -15.023 | -8.173 | -8.409 | -4.359 |
| Other | | -1.432 | -791 | -700 | -791 |
| GROSS OPERATING PROFIT (LOSS) | | 165.775 | 117.023 | 87.615 | 59.845 |
| OTHER OPERATING INCOME | 24 | 21.408 | 2.171 | 9.298 | 938 |
| Interest Income on Banks | | 5.311 | 1.364 | 3.128 | 803 |
| Interest Income on Marketable Securities Portfolio | | | 71 | | 71 |
| Other | | 16.097 | 736 | 6.170 | 64 |
| PROVISION EXPENSES | 26 | -5.199 | -6.767 | -2.372 | -3.839 |
| Specific Provisions | | -5.199 | -6.767 | -2.372 | -3.839 |
| OTHER OPERATING EXPENSES (-) | 25 | 0 | 0 | 0 | 0 |
| NET OPERATING PROFIT (LOSS) | | 181.984 | 112.427 | 94.541 | 56.944 |
| AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER | | 0 | 0 | | |
| PROFIT (LOSS) FROM COMPANIES ACCOUNTED FOR USING EQUITY METHOD | | 0 | 0 | | |
| NET MONETARY POSITION GAIN (LOSS) | | 0 | 0 | | |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 181.984 | 112.427 | 94.541 | 56.944 |
| TAX PROVISION FOR CONTINUING OPERATIONS (+/-) | 27 | -56.011 | -33.043 | -29.517 | -15.953 |
| Current Tax Provision | | -54.111 | -34.093 | -28.345 | -16.991 |
| Expense Effect of Deferred Tax | | -1.900 | | -1.172 | |
| Income Effect of Deferred Tax | | | 1.050 | | 1.038 |
| NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 125.973 | 79.384 | 65.024 | 40.991 |
| INCOME ON DISCONTINUED OPERATIONS | | 0 | 0 | 0 | 0 |
| 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 |
| NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS | | 0 | 0 | 0 | 0 |
| NET PROFIT OR LOSS FOR THE PERIOD | | 125.973 | 79.384 | 65.024 | 40.991 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | | |
| Owners of Parent | | 125.973 | 79.384 | 65.024 | 40.991 |
| **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) | 20 | 125.973 | 79.384 | 65.024 | 40.991 |
| OTHER COMPREHENSIVE INCOME | | 1.404 | 0 | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | 1.404 | 0 | | |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 1.080 | | | |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 324 | | | |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | | |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 127.377 | 79.384 | 65.024 | 40.991 |

# 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 | | 125.973 | 79.384 |
| Interest Received / Profit Share Received / Lease Income | 21 | 521.486 | 351.381 |
| Interest Paid /Profit Share Paid / Lease Payments | 21 | -303.739 | -219.106 |
| Other Gains | | 11.704 | 22.221 |
| Collections from Previously Written Off Loans and Other Receivables | 6 | -5.199 | -6.767 |
| Cash Payments to Personnel and Service Suppliers | 23 | -41.909 | -27.145 |
| Taxes Paid | 10 | -56.011 | -33.043 |
| Other | | -359 | -8.157 |
| Changes in Operating Assets and Liabilities | | -249.596 | -56.873 |
| Net (Increase) Decrease in Factoring Receivables | 5 | -945.192 | -100.892 |
| Net (Increase) Decrease in Financing Loans | | 522.231 | 50.055 |
| Net (Increase) Decrease in Other Assets | 12 | -14.810 | 5.327 |
| Net Increase (Decrease) in Factoring Payables | 15 | -15.037 | 2.132 |
| Net Increase (Decrease) in Lease Payables | | 70.751 | -13.495 |
| Net Increase (Decrease) Other Liabilities | 10,18,19 | 132.461 | |
| Cash flows from (used in) operating activities | | -123.623 | 22.511 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | | |
| Tangible And Intangible Asset Purchases | 8,9 | -6.175 | -2.446 |
| Sale of Tangible Intangible Assets | 8,9 | 165.158 | 35.592 |
| Net cash flows from (used in) investing activities | | 158.983 | 33.146 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | | |
| Cash Obtained from Loans and Securities Issued | | | 2.132 |
| Cash Outflow Arised From Loans and Securities Issued | | -15.037 | |
| Payments of lease liabilities | | | -9.177 |
| Other | | | -71 |
| Net cash flows from (used in) financing activities | | -15.037 | -7.116 |
| Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents | | 0 | |
| Net Increase (decrease) in cash and cash equivalents | | 20.323 | 48.541 |
| Cash and Cash Equivalents at Beginning of the Period | 4 | 36.301 | 9.313 |
| Cash and Cash Equivalents at End of the Period | 4 | 56.624 | 57.854 |

# Statement of changes in equity [abstract]

| | |
|---|---|
| Presentation Currency | 1.000 TL |
| Nature of Financial Statements | Unconsolidated |

| Period | | Footnote Reference | Issued capital [ member] | 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 | Net Profit Or Loss | Non-controlling interests [ member] | Equity [ member] |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases | Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans | | | | | |
| Previous Period 01.01.2024 - 30.06.2024 | **Statement of changes in equity [abstract]** | | | | | | | | | |
| | **CHANGES IN EQUITY ITEMS** | | | | | | | | | |
| | **Equity at beginning of period** | 20 | **75.000** | **22.181** | **-759** | | **18.215** | **101.521** | | **216.158** |
| | Increase or Decrease Required by TAS 8 | | | | | | | | | |
| | Effect Of Corrections | | | | | | | | | |
| | Effect Of Changes In Accounting Policy | | | | | | | | | |
| | Adjusted Beginning Balance | 20 | 75.000 | 22.181 | -759 | | 18.215 | 101.521 | | 216.158 |
| | Total Comprehensive Income (Loss) | | | -13.495 | | | | -101.521 | | -13.495 |
| | Cash Capital Increase | | | | | | | | | |
| | Capital Increase Through Internal Reserves | | 75.000 | | | | 26.131 | | | 101.131 |
| | Inflation Adjustments to Paid-in Capital | | | | | | | | | |
| | Convertible Bonds | | | | | | | | | |
| | Subordinated Debt | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | | | 79.384 | | 79.384 |
| | Profit Distributions | 20 | | | | | 5.166 | -390 | | -5.556 |
| | Dividends Paid | | | | | | | | | |
| | Transfers To Reserves | | | | | | 5.166 | -390 | | -5.556 |
| | Other | | | | | | | | | |
| | **Equity at end of period** | | **150.000** | **8.686** | **-759** | | **39.180** | **180.515** | | **377.622** |
| Current Period 01.01.2025 - 30.06.2025 | **Statement of changes in equity [abstract]** | | | | | | | | | |
| | **CHANGES IN EQUITY ITEMS** | | | | | | | | | |
| | **Equity at beginning of period** | 20 | **150.000** | **8.686** | **-759** | | **39.180** | **180.515** | | **377.622** |
| | Increase or Decrease Required by TAS 8 | | | | | | | | | |
| | Effect Of Corrections | | | | | | | | | |
| | Effect Of Changes In Accounting Policy | | | | | | | | | |
| | Adjusted Beginning Balance | 20 | 150.000 | 8.686 | -759 | | 39.180 | 180.515 | | 377.622 |
| | Total Comprehensive Income (Loss) | | | 75.811 | | | | -180.515 | | -104.704 |
| | Cash Capital Increase | | | | | | | | | |
| | Capital Increase Through Internal Reserves | | 75.000 | | | | | | | 75.000 |
| | Inflation Adjustments to Paid-in Capital | | | | | | | | | |
| | Convertible Bonds | | | | | | | | | |
| | Subordinated Debt | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | | | 125.973 | | 125.973 |
| | Profit Distributions | 20 | | | | | 55.633 | | | 55.633 |
| | Dividends Paid | | | | | | | | | |
| | Transfers To Reserves | | | | | | 55.633 | | | 55.633 |
| | Other | | | | | | | | | |
| | **Equity at end of period** | | **225.000** | **84.497** | **-759** | | **94.813** | **125.973** | | **529.524** |