



KAMUYU AYDINLATMA PLATFORMU

ŞEKER FİNANSAL KİRALAMA A.Ş. Financial Institutions Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Şeker Finansal Kiralama A.Ş. Genel Kurulu'na

Giriş

Şeker Finansal Kiralama A.Ş. ("Şirket") ve konsolidasyona tabi bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar tablosunun, konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") 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.

Şartlı Sonucun Dayanağı

21 numaralı dipnotta belirtildiği üzere, 30 Haziran 2025 tarihi itibarıyla şirket yönetimi tarafından ekonomide ve piyasalarda meydana gelebilecek olumsuz gelişmelerin olası etkileri nedeniyle geçmiş dönemlerde gider yazılan toplam 128.768 bin TL tutarındaki serbest karşılığın ve söz konusu karşılık üzerinden geçmiş dönemlerde ayrılan toplam 33.721 bin TL tutarındaki ertelenmiş vergi varlığının cari dönemde 33.193 bin TL tutarındaki karşılık kısmı terse çevrilip gelir olarak muhasebeleştirilmiş ve 9.899 bin TL tutarında ertelenmiş vergi gideri oluşturulmuş olup 30 Haziran 2025 tarihi itibarıyla hazırlanan ilişikteki konsolide finansal tablolarda toplam 95.575 bin TL tutarında serbest karşılık ve toplam 23.822 TL ertelenmiş vergi varlığı olmuştur. 30 Haziran 2025 tarihi itibarıyla, eğer ilgili serbest karşılık ayrılmamış olsaydı, diğer karşılıklar 95.575 bin TL ve ertelenmiş vergi varlığı 23.822 bin TL daha az, geçmiş yıllar karları 95.047 bin TL daha fazla ve dönem net karı 23.294 bin TL daha az olacaktı.

Şartlı Sonuç

Sınırlı denetimimize göre, şartlı sonucun dayanağı paragrafında belirtilen hususun etkileri hariç olmak üzere ilişikteki ara dönem konsolide finansal bilgilerin, Şeker Finansal Kiralama A.Ş.'nin ve konsolidasyona tabi ortaklığının 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.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Mehmet Erol, SMMM

Sorumlu Denetçi İstanbul,

6 Agosto 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	115.896	44.833	160.729	106.055	13.031	119.086
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)	5		0	0		0	0
DERIVATIVE FINANCIAL ASSETS	6		0	0		0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)			0	0		0	0
FINANCIAL ASSETS AT AMORTISED COST (Net)	7	714.250	1.211.749	1.925.999	502.819	960.831	1.463.650
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)		702.878	1.211.749	1.914.627	502.819	953.317	1.456.136
Finance lease receivables		1.050.049	1.379.164	2.429.213	746.746	1.088.956	1.835.702
Operating Lease Receivables		35.921	0	35.921	22.885	0	22.885
Unearned Income (-)		-383.092	-167.415	-550.507	-266.812	-135.639	-402.451
Other Financial Assets Measured at Amortised Cost		0	0	0	0	0	0
Non Performing Receivables		20.395	0	20.395	3.742	10.018	13.760
Allowance For Expected Credit Losses / Specific Provisions (-)		-9.023	0	-9.023	-3.742	-2.504	-6.246
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES	9	245	4	249	245	4	249
Investments in Associates (Net)		220	4	224	220	4	224
Investments in Subsidiaries (Net)		25	0	25	25	0	25
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	10	1.270.911	0	1.270.911	1.039.976	0	1.039.976
INTANGIBLE ASSETS AND GOODWILL (Net)	11	10.664	0	10.664	9.357	0	9.357
INVESTMENT PROPERTY (Net)	12	111.000	0	111.000	111.000	0	111.000
CURRENT TAX ASSETS	13	3.911	0	3.911	3.933	0	3.933
DEFERRED TAX ASSET	14	102.896	0	102.896	109.184	0	109.184

OTHER ASSETS	15	421.180	51.051	472.231	289.303	24.330	313.633
SUBTOTAL		2.750.953	1.307.637	4.058.590	2.171.872	998.196	3.170.068
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)	16	65.953	0	65.953	48.503	0	48.503
Held for Sale		65.953	0	65.953	48.503	0	48.503
Non-Current Assets From Discontinued Operations		0	0	0	0	0	0
TOTAL ASSETS		2.816.906	1.307.637	4.124.543	2.220.375	998.196	3.218.571
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	17	1.642.394	1.218.882	2.861.276	1.093.162	936.497	2.029.659
FACTORING PAYABLES		0	0	0	0	0	0
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES	18	218.344	0	218.344	262.717	0	262.717
MARKETABLE SECURITIES (Net)	19	0	0	0	0	0	0
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	20	0	0	0	0	0	0
PROVISIONS	21	98.264	0	98.264	133.116	0	133.116
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits		2.590	0	2.590	4.249	0	4.249
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		95.674	0	95.674	128.867	0	128.867
CURRENT TAX LIABILITIES	22	934	0	934	0	0	0
DEFERRED TAX LIABILITY	14	0	0	0	0	0	0
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	23	125.715	19.605	145.320	82.932	10.992	93.924
SUBTOTAL		2.085.651	1.238.487	3.324.138	1.571.927	947.489	2.519.416
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		800.405	0	800.405	699.155	0	699.155
Issued capital	24	100.000	0	100.000	100.000	0	100.000
Capital Reserves	24	41.047	0	41.047	41.047	0	41.047
Equity Share Premiums		1.130	0	1.130	1.130	0	1.130
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		39.917	0	39.917	39.917	0	39.917
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	24	128.448	0	128.448	120.363	0	120.363
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss	24	151	0	151	151	0	151
Profit Reserves	25	245.023	0	245.023	142.319	0	142.319
Legal Reserves		23.827	0	23.827	18.692	0	18.692
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		221.196	0	221.196	123.627	0	123.627
Other Profit Reserves		0	0	0	0	0	0
Profit or Loss		285.736	0	285.736	295.275	0	295.275
Prior Years' Profit or Loss	26	192.571	0	192.571	134.368	0	134.368
Current Period Net Profit Or Loss		93.165	0	93.165	160.907	0	160.907
Non-controlling interests	27	0	0	0	0	0	0
Total equity and liabilities		2.886.056	1.238.487	4.124.543	2.271.082	947.489	3.218.571



STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	39	9.750.514	9.237.705	18.988.219	6.439.107	6.717.499	13.156.606
COLLATERALS GIVEN	28	661.961	15.896	677.857	456.566	0	456.566
COMMITMENTS	28	83.978	97.420	181.398	11.578	26.912	38.490
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		83.978	97.420	181.398	11.578	26.912	38.490
Lease Commitments		83.978	97.420	181.398	11.578	26.912	38.490
Finance Lease Commitments		83.978	97.420	181.398	11.578	26.912	38.490
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	28	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		15.534	2.933	18.467	15.373	2.604	17.977
TOTAL OFF-BALANCE SHEET ITEMS		10.511.987	9.353.954	19.865.941	6.922.624	6.747.015	13.669.639



Statement of Profit or Loss

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	30	736.245	462.735	367.269	208.873
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		736.245	462.735	367.269	208.873
Finance Lease Income		213.896	193.271	118.164	98.283
Operational Lease Income		510.152	266.491	241.217	109.623
Fee and Commission Income From Lease Operations		12.197	2.973	7.888	967
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 (-)	31	-434.863	-328.692	-237.323	-171.322
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-377.894	-258.096	-212.270	-135.615
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-49.409	-61.561	-21.111	-30.891
Interest Expenses on Securities Issued		0	0	0	0
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-7.560	-9.035	-3.942	-4.816
GROSS PROFIT (LOSS)		301.382	134.043	129.946	37.551
OPERATING EXPENSES (-)	32	-281.485	-139.798	-139.412	-47.120
Personnel Expenses		-50.340	-36.213	-18.307	-15.028
Provision Expense for Employment Termination Benefits		-656	-465	-328	-232
Research and development expense		0	0	0	0
General Operating Expenses		-106.042	-65.445	-54.012	-33.017
Other		-124.447	-37.675	-66.765	1.157
GROSS OPERATING PROFIT (LOSS)		19.897	-5.755	-9.466	-9.569
OTHER OPERATING INCOME	33	309.399	162.626	169.544	70.595
Interest Income on Banks		23.198	15.646	12.908	8.706
Interest Income on Marketable Securities Portfolio		0	0	0	0
Dividend Income		80	40	80	0
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		0	0	0	0
Foreign Exchange Gains		228.552	98.727	120.117	25.636
Other		57.569	48.213	36.439	36.253
PROVISION EXPENSES	34	-3.604	-513	-2.299	-156
Specific Provisions		-2.777	0	-1.626	0
Allowances For Expected Credit Losses		0	0	0	0
General Loan Loss Provisions		0	0	0	0
Other		-827	-513	-673	-156
OTHER OPERATING EXPENSES (-)	35	-212.584	-65.620	-111.031	-25.232
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		-212.584	-65.620	-111.031	-25.232
Other		0	0	0	0
NET OPERATING PROFIT (LOSS)		113.108	90.738	46.748	35.638
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		113.108	90.738	46.748	35.638
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	36	-19.943	-7.230	-6.240	-17.579
Current Tax Provision		-5.570	-614	-5.570	3.912
Expense Effect of Deferred Tax	14	-23.807	-11.117	-7.562	-8.831
Income Effect of Deferred Tax	14	9.434	4.501	6.892	-12.660
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		93.165	83.508	40.508	18.059
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		93.165	83.508	40.508	18.059
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		93.165	83.508	40.508	18.059
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)	37	0,93200000	0,83500000	0,40500000	0,18100000
DILUTED EARNINGS (LOSS) PER SHARE					
Diluted earnings (loss) per share from continuing operations					
Sürdürülen Faaliyetlerden Hisse Başına Kazanç (Zarar)	37	0,93200000	0,83500000	0,40500000	0,18100000

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

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 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)		93.165	83.508		
OTHER COMPREHENSIVE INCOME		8.085	25.659		
Other Comprehensive Income that will not be Reclassified to Profit or Loss		8.085	25.659		
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	24.852		
Gains (Losses) on Revaluation of Intangible Assets		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	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		8.085	807		
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)		101.250	109.167		



Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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		66.973	8.834
Interest Received / Profit Share Received / Lease Income		670.678	413.004
Interest Paid /Profit Share Paid / Lease Payments		-410.667	-320.294
Dividends received		0	0
Fees and Commissions Received		12.197	2.973
Other Gains		96.815	70.101
Collections from Previously Written Off Loans and Other Receivables	7	0	1.405
Cash Payments to Personnel and Service Suppliers		-58.558	-40.532
Taxes Paid		-5.570	-20.128
Other		-237.922	-97.695
Changes in Operating Assets and Liabilities		413.879	284.927
Net (Increase) Decrease in Factoring Receivables		0	0
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		-408.979	-48.756
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		36.346	-23.924
Net Increase (Decrease) in Factoring Payables		0	0
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		-42.107	-2.403
Net Increase (Decrease) in Funds Borrowed		807.421	272.582
Net Increase (Decrease) in Matured Payables		6.310	14.291
Net Increase (Decrease) Other Liabilities		14.888	73.137
Cash flows from (used in) operating activities		480.852	293.761
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		-440.832	-256.377
Sale of Tangible Intangible Assets		0	-70
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		-2.738	-4.772
Net cash flows from (used in) investing activities		-443.570	-261.219
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		0	0
Cash Outflow Arised From Loans and Securities Issued		0	0
Equity Instruments Issued		0	0
Dividends paid		0	-16.507
Payments of lease liabilities		-2.266	-2.733
Other		0	0
Net cash flows from (used in) financing activities		-2.266	-19.240
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		6.444	3
Net Increase (decrease) in cash and cash equivalents		41.460	13.305
Cash and Cash Equivalents at Beginning of the Period		118.599	76.960
Cash and Cash Equivalents at End of the Period	4	160.059	90.265



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]
							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)					
Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]																
	CHANGES IN EQUITY ITEMS																
	Equity at beginning of period	24	50.000	1.130	0	39.917	81.237	-2.084	0 0	0	151	0 0	112.111	39.654	191.429	0	513.545
	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	24	50.000	1.130	0	39.917	81.237	-2.084	0 0	0	151	0 0	112.111	39.654	191.429	0	513.545
	Total Comprehensive Income (Loss)		0	0	0	0	25.659	0	0 0	0	0	0 0	0	0	83.508	0	109.167
	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		50.000	0	0	0	0	0	0 0	0	0	0 0	-50.000	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	24	0	0	0	0	0	0	0 0	0	0	0 0	0	0	0	0	0
	Profit Distributions	24	0	0	0	0	0	0	0 0	0	0	0 0	80.208	94.714	-191.429	0	-16.507
	Dividends Paid		0	0	0	0	0	0	0 0	0	0	0 0	493	0	-17.000	0	-16.507
	Transfers To Reserves		0	0	0	0	0	0	0 0	0	0	0 0	79.715	0	-79.715	0	0
	Other		0	0	0	0	0	0	0 0	0	0	0 0	0	94.714	-94.714	0	0
	Equity at end of period		100.000	1.130	0	39.917	106.896	-2.084	0 0	0	151	0 0	142.319	134.368	83.508	0	606.205
Current Period 01.01.2025 - 30.06.2025	Statement of changes in equity [abstract]																
	CHANGES IN EQUITY ITEMS																
	Equity at beginning of period	24	100.000	1.130	0	39.917	122.357	-1.994	0 0	0	151	0 0	142.319	134.368	160.907	0	699.155
	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	24	100.000	1.130	0	39.917	122.357	-1.994	0 0	0	151	0 0	142.319	134.368	160.907	0	699.155
	Total Comprehensive Income (Loss)		0	0	0	0	8.085	0	0 0	0	0	0 0	0	0	93.165	0	101.250
	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	24	0	0	0	0	0	0	0 0	0	0	0 0	0	0	0	0	0
	Profit Distributions	24	0	0	0	0	0	0	0 0	0	0	0 0	102.704	58.203	-160.907	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	102.704	0	102.704	0	0
	Other		0	0	0	0	0	0	0 0	0	0	0 0	0	58.203	-58.203	0	0
	Equity at end of period		100.000	1.130	0	39.917	130.442	-1.994	0 0	0	151	0 0	245.023	192.571	93.165	0	800.405