



## KAMUYU AYDINLATMA PLATFORMU

# TÜRKİYE SİGORTA A.Ş. Insurance Companies Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

### General Information About Financial Statements

2024 2 nd Quarter Unconsolidated Financial Statements



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

## ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

### SINIRLI DENETİM RAPORU

Türkiye Sigorta A.Ş. Genel Kurulu'na

#### Giriş

Türkiye Sigorta A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki bilançosunun ve aynı tarihte sona eren altı aylık dönemine ait gelir tablosunun, özsermaye 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 sigortacılık mevzuatı gereği yürürlükte bulunan muhasebe ve finansal raporlamaya ilişkin düzenlemeler ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standartları 34, "Ara Dönem Finansal Raporları" hükümlerini içeren; "Sigortacılık Muhasebe ve Finansal Raporlama Mevzuatı"na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu konsolide ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, sigortacılık mevzuatı gereği yürürlükte bulunan sınırlı denetim ilkelerine ilişkin düzenlemelere ve 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 Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Şirket'in 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Sigortacılık 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.

#### *Diğer Husus*

Şirket'in 31 Aralık 2023 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Haziran 2023 tarihinde sora eren altı aylık ara hesap dönemine ait finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 19 Şubat 2024 tarihli bağımsız denetim raporunda ve 31 Temmuz 2023 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Yaman Polat, SMMM

Sorumlu Denetçi

İstanbul, 25 Temmuz 2024



# Balance Sheet

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
<b>Balance Sheet</b>			
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
CASH AND CASH EQUIVALENTS	4.2 ve 14	21.576.260.281	31.546.849.088
Cash	14	0	0
Cheques Received		0	0
Banks	14	17.937.908.166	27.743.729.281
Cheques Given And Payment Orders (-)		0	0
Bank Guaranteed Credit Card Receivables With Maturities Less Than Three Months	14	3.638.352.115	3.803.119.807
Other cash and cash equivalents		0	0
FINANCIAL ASSETS AND FINANCIAL INVESTMENTS WITH RISKS ON POLICYHOLDERS	4.2 ve 11	32.559.283.626	21.923.957.985
Financial Assets Available For Sale	11	4.239.193.951	3.871.674.987
Financial Assets Held To Maturity	11	6.658.880.368	7.460.172.108
Financial Assets Held For Trading	11	21.661.209.307	10.592.110.890
Loans		0	0
Provision For Loans (-)		0	0
Financial Investments With Risks On Policyholders		0	0
Equity Shares		0	0
Impairment In Value of Financial Assests (-)		0	0
RECEIVABLES FROM MAIN OPERATIONS	4.2 ve 12	20.191.985.845	11.330.281.918
Receivables From Insurance Operations	12	18.515.278.053	9.723.631.241
Provision For Receivables From Insurance Operations (-)	12	-38.313.187	-21.417.917
Receivables From Reinsurance Operations	12	1.711.429.608	1.624.493.048
Provision For Receivables From Reinsurance Operations (-)		0	0
Cash Deposits On Insurance And Reinsurance Companies		0	0
Loans To Policyholders		0	0
Provision For Loans To Policyholders (-)		0	0
Receivables From Pension Operations		0	0
Doubtful Receivables From Main Operations	12	1.224.405.148	1.001.319.127
Provision For Doubtful Receivables From Main Operations (-)	12	-1.220.813.777	-997.743.581
RECEIVABLES FROM RELATED PARTIES		165.679.264	301.180
Receivables From Shareholders		0	0
Receivables From Associates		165.679.264	0
Receivables From Subsidiaries		0	0
Receivables From Jointly-Controlled Companies		0	0
Receivables From Personnel		0	0
Receivables From Other Related Parties		0	301.180
Rediscount On Receivables From Related Parties (-)		0	0
Doubtful Receivables From Related Parties		0	0
Provision For Doubtful Receivables From Related Parties (-)		0	0
OTHER RECEIVABLES	4.2 ve 12	11.868.946	6.356.036
Financial Leasing Receivables		0	0
Unearned Financial Leasing Interest Income (-)		0	0
Deposits And Guarantees Given		0	0
Other Miscellaneous Receivables	47	11.868.946	6.356.036
Rediscount On Other Miscellaneous Receivables (-)		0	0
Other Doubtful Receivables		418.294	418.294
Provision For Other Doubtful Receivables (-)		-418.294	-418.294
PREPAID EXPENSES AND INCOME ACCRUALS	17	6.476.696.889	5.152.511.063
Deferred Acquisition Costs	17	6.229.953.582	4.748.819.864
Accrued Interest And Rent Income		0	0
Income Accruals		0	0
Other Prepaid Expenses		246.743.307	403.691.199
OTHER CURRENT ASSETS		312.972.434	230.309.471
Inventory For Future Months		0	0
Prepaid Taxes And Funds	4.2 ve 12	308.344.358	224.561.689

Deferred Tax Assets		0	0
Business Advances		0	0
Advances Given To Personnel	4.2	95.818	0
Inventory Count Deficiency		0	0
Other Miscellaneous Current Assets		4.532.258	5.747.782
Provision For Other Miscellaneous Current Assets (-)		0	0
<b>TOTAL CURRENT ASSETS</b>		<b>81.294.747.285</b>	<b>70.190.566.741</b>
<b>NON-CURRENT ASSETS</b>			
RECEIVABLES FROM MAIN OPERATIONS		0	0
Receivables From Insurance Operations		0	0
Provision For Receivables From Insurance Operations (-)		0	0
Receivables From Reinsurance Operations		0	0
Provision For Receivables From Reinsurance Operations (-)		0	0
Cash Deposits on Insurance And Reinsurance Companies		0	0
Loans To Policyholders		0	0
Provision For Loans To Policyholders (-)		0	0
Receivables From Pension Operations		0	0
Doubtful Receivables From Main Operations		0	0
Provision For Doubtful Receivables From Main Operations (-)		0	0
RECEIVABLES FROM RELATED PARTIES		0	0
Receivables From Shareholders		0	0
Receivables From Associates		0	0
Receivables From Subsidiaries		0	0
Receivables From Jointly-Controlled Companies		0	0
Receivables From Personnel		0	0
Receivables From Other Related Parties		0	0
Rediscount On Receivables From Related Parties (-)		0	0
Doubtful Receivables From Related Parties		0	0
Provision For Doubtful Receivables From Related Parties (-)		0	0
OTHER RECEIVABLES	4.2 ve 12	5.880.744	5.859.515
Financial Leasing Receivables		0	0
Unearned Financial Leasing Interest Income (-)		0	0
Deposits and Guarantees Given	4.2 ve 12	5.880.744	5.859.515
Other Miscellaneous Receivables		0	0
Rediscount On Other Miscellaneous Receivables (-)		0	0
Other Doubtful Receivables		0	0
Provision For Other Doubtful Receivables (-)		0	0
FINANCIAL ASSETS	9	5.334.927.859	5.332.375.978
Long Term Securities	9	4.118.012.269	4.115.460.388
Associates		0	0
Capital Commitments to Associates (-)		0	0
Subsidiaries	9	18.215.590	18.215.590
Capital Commitments to Subsidiaries (-)		0	0
Jointly-Controlled Companies	9	1.198.700.000	1.198.700.000
Capital Commitments To Jointly-Controlled Companies (-)		0	0
Financial Assets And Financial Investments With Risks On Policyholders		0	0
Other financial assets		0	0
Impairment in Value of Financial Assests (-)	9	0	0
TANGIBLE ASSETS		1.457.518.802	1.469.251.016
Investment Property	7	240.903.750	240.903.750
Impairment In Value Of Investment Properties (-)		0	0
Land And Buildings Held For Utilisation	6	1.065.101.001	1.065.101.001
Machinery And Equipments	6	140.914.026	142.872.381
Furnitures And Fixtures	6	43.855.351	27.507.883
Motor vehicles	6	13.367.927	13.367.927
Other Tangible Assets, Including Leasehold Improvements	6	21.956.546	14.156.546
Tangible Assets Acquired Through Finance Leases	6	104.190.414	104.190.414
Accumulated Amortisations (-)	6	-172.770.213	-138.848.886
Advances For Tangible Assets, Including Construction In Progress		0	0
INTANGIBLE ASSETS		90.856.113	66.251.083
Rights	8	152.740.787	114.119.418
Goodwill		0	0
Start-Up Costs		0	0
Research And Development Costs		0	0
Other Intangible Assets	8	38.238.939	38.238.939
Accumulated Amortisations (-)	8	-100.123.613	-86.107.274
Advances For Intangible Assets		0	0

PREPAID EXPENSES AND INCOME ACCRUALS		0	0
Deferred Acquisition Costs		0	0
Income Accruals		0	0
Other Prepaid Expenses		0	0
OTHER NON CURRENT ASSETS		29.259.737	263.499.089
Effective Foreign Currency Accounts		0	0
Foreign Currency Accounts		0	0
Inventory For Future Years		0	0
Prepaid Taxes And Funds		0	0
Deferred Tax Assets	21	29.259.737	263.499.089
Other Miscellaneous Non-Current Assets		0	0
Amortisation On Other Non-Current Assets (-)		0	0
Provision For Other Non-Current Assets (-)		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>6.918.443.255</b>	<b>7.137.236.681</b>
<b>Total assets</b>		<b>88.213.190.540</b>	<b>77.327.803.422</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
FINANCIAL DEBTS	4.2	5.690.022.170	18.390.111.182
Borrowings from Financial Institutions		0	0
Finance Lease Liabilities	20	34.612.005	38.729.861
Deferred Finance Lease Costs (-)	20	-7.987.386	-8.937.660
Current Portion Of Long Term Loans		0	0
Principal Installments And Interests On Issued Bonds (Bills)		0	0
Other Financial Assets Issued		0	0
Valuation Differences Of Other Financial Assets Issued (-)		0	0
Other Financial Liabilities	20	5.663.397.551	18.360.318.981
PAYABLES FROM MAIN OPERATIONS	4.2 ve 19	12.827.225.681	3.972.798.387
Payables From Insurance Operations	19	12.827.225.681	3.972.798.387
Payables From Reinsurance Operations		0	0
Deposits Received From Insurance and Reinsurance Companies		0	0
Payables From Pension Operations		0	0
Other Payables From Main Operations		0	0
Rediscount On Other Payables From Main Operations (-)		0	0
PAYABLES TO RELATED PARTIES	4.2	1.006.087.191	5.884.815
Payables To Shareholders	45	1.005.178.112	5.178.112
Payables To Associates		0	0
Payables To Subsidiaries		0	0
Payables To Jointly-controlled Companies		0	0
Payables To Personnel		909.079	706.703
Payables To Other Related Parties		0	0
OTHER PAYABLES	4.2	501.223.645	639.492.883
Deposits And Guarantees Received		0	0
Medical Treatment Payables To Social Security Institution	19	219.532.357	329.901.774
Other Miscellaneous Payables	19 ve 47	281.691.288	309.591.109
Rediscount On Other Miscellaneous Payables (-)		0	0
INSURANCE TECHNICAL PROVISIONS		41.515.312.760	35.027.935.258
Reserves for Unearned Premiums - Net	17	22.198.171.967	20.446.207.375
Reserves for Unexpired Risks - Net	2.23 ve 17	1.682.485.549	1.777.902.352
Mathematical Provisions - Net		0	0
Reserves for Outstanding Claims - Net	4.2 ve 17	17.399.806.438	12.591.602.573
Provisions For Bonus and Discounts - net	17	4.675.000	0
Other Technical Provisions- Net	10 ve 17	230.173.806	212.222.958
TAXES AND OTHER LIABILITIES AND RELEVANT PROVISIONS		1.688.823.276	902.470.127
Taxes And Dues Payable		482.636.105	555.339.221
Social Security Premiums Payable		92.588.828	66.317.451
Overdue, Deferred Or By Installment Taxes And Other Liabilities		0	0
Other Taxes And Liabilities Payable		0	0
Corporate Tax Liability Provision On Period Profit		1.692.819.475	1.498.523.130
Prepaid Taxes And Other Liabilities On Period Profit (-)		-579.221.132	-1.217.709.675
Provisions For Other Taxes And Liabilities		0	0
PROVISIONS FOR OTHER RISKS		76.388.801	427.102.295
Provision For Employee Termination Benefits		0	0
Provision For Pension Fund Asset Deficits		0	0
Provisions For Costs	23	76.388.801	427.102.295
DEFERRED INCOME AND EXPENSES ACCRUED		3.307.242.464	2.099.357.527

Deferred Acquisition Income	10 ve 19	3.307.242.464	2.099.357.527
Prepaid Expenses		0	0
Other Deferred Income		0	0
OTHER SHORT TERM LIABILITIES		0	0
Deferred Tax Liabilities		0	0
Inventory Count Surplus		0	0
Other Miscellaneous Short Term Liabilities		0	0
<b>TOTAL SHORT TERM LIABILITIES</b>		<b>66.612.325.988</b>	<b>61.465.152.474</b>
<b>LONG TERM LIABILITIES</b>			
FINANCIAL DEBTS	4.2 ve 20	15.826.635	26.629.220
Borrowings From Financial Institutions		0	0
Finance Lease Liabilities	20	20.574.626	34.617.986
Deferred Finance Lease Costs (-)	20	-4.747.991	-7.988.766
Bonds Issued		0	0
Other Financial Assets Issued		0	0
Valuation Differences Of Other Financial Assets Issued (-)		0	0
Other Financial Liabilities		0	0
PAYABLES FROM MAIN OPERATIONS		0	0
Payables From Insurance Operations		0	0
Payables From Reinsurance Operations		0	0
Deposits Received From Insurance and Reinsurance Companies		0	0
Payables From Pension Operations		0	0
Other Payables From Main Operations		0	0
Rediscount On Other Payables From Main Operations (-)		0	0
PAYABLES TO RELATED PARTIES		0	0
Payables To Shareholders		0	0
Payables To Associates		0	0
Payables To Subsidiaries		0	0
Payables to Jointly-controlled Companies		0	0
Payables To Personnel		0	0
Payables To Other Related Parties		0	0
OTHER PAYABLES	19	61.453.789	56.617.074
Deposits And Guarantees Received	19	61.453.789	56.617.074
Medical Treatment Payables To Social Security Institution		0	0
Other Miscellaneous Payables		0	0
Rediscount On Other Miscellaneous Payables (-)		0	0
INSURANCE TECHNICAL PROVISIONS	2.25 ve 17	350.347.071	206.353.327
Reserves for Unearned Premiums - Net		0	0
Reserves for Unexpired Risks - Net		0	0
Mathematical Provisions - Net		0	0
Reserves for Outstanding Claims - Net		0	0
Provisions For Bonus and Discounts - net		0	0
Other Technical Provisions - Net	2.25 ve 17	350.347.071	206.353.327
OTHER LIABILITIES AND RELEVANT PROVISIONS		0	0
Other Non-current Liabilities		0	0
Overdue, Deferred or By Installment Taxes and Other Liabilities		0	0
Other Liabilities And Expense Provisions		0	0
PROVISIONS FOR OTHER RISKS		147.469.021	147.469.021
Provision for Employee Termination Benefits	23	147.469.021	147.469.021
Provision For Pension Fund Asset Deficits		0	0
DEFERRED INCOME AND EXPENSES ACCRUED		0	0
Deferred Acquisition Income		0	0
Prepaid Expenses		0	0
Other Deferred Income		0	0
OTHER LONG TERM LIABILITIES		0	0
Deferred Tax Liabilities		0	0
Other Miscellaneous Long Term Liabilities		0	0
<b>TOTAL LONG TERM LIABILITIES</b>		<b>575.096.516</b>	<b>437.068.642</b>
<b>EQUITY</b>			
PAID IN CAPITAL	2.13 ve 15	1.161.523.363	1.161.523.363
(Nominal) Capital	2.13 ve 15	1.161.523.363	1.161.523.363
Unpaid Capital (-)		0	0
Positive Inflation Adjustment On Capital		0	0
Negative Inflation Adjustment on Capital (-)		0	0
Register In Progress Capital		0	0
CAPITAL RESERVES	15	707.775.261	707.775.261
Equity Share Premiums		671.104.847	671.104.847
Profit On Equity Shares Cancelled		0	0
Sales Profit Transferrable To Capital		0	0

Foreign Currency Translation Differences		0	0
Other Capital Reserves		36.670.414	36.670.414
<b>PROFIT RESERVES</b>		<b>8.743.248.685</b>	<b>7.395.293.499</b>
Legal Reserves	15	418.256.161	324.063.778
Statutory Reserves		0	0
Extraordinary Reserves	15	2.409.904.900	1.187.238.111
Special Funds, Reserves		0	0
Revaluation Of Financial Assets	15	4.592.365.089	4.561.269.075
Other Profit Reserves	15	1.322.722.535	1.322.722.535
PRIOR YEARS' PROFITS		3.844.131.011	5.654.374
PRIOR YEARS' LOSSES (-)		0	0
<b>NET PROFIT/ LOSS FOR THE YEAR</b>		<b>6.569.089.716</b>	<b>6.155.335.809</b>
Net Profit For The Period		6.569.089.716	6.155.335.809
Net Loss For The Period (-)		0	0
Non Distributable Profits		0	0
MINORY INTERESTS		0	0
<b>TOTAL EQUITY</b>		<b>21.025.768.036</b>	<b>15.425.582.306</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>88.213.190.540</b>	<b>77.327.803.422</b>





# Income Statement

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
<b>Income Statement</b>					
<b>I-TECHNICAL PART</b>					
<b>NON-LIFE TECHNICAL INCOME</b>					
Earned Premiums (Net of Reinsurer Share)	5	19.554.356.663	8.321.811.386	9.585.556.406	4.948.055.675
Written Premiums (Net of Reinsurer Share)	5,17, 24	21.210.904.451	13.377.112.483	9.626.245.334	7.326.760.707
Gross Written Premiums (+)	17, 24	50.410.557.401	24.402.359.330	22.247.827.553	12.227.028.702
Ceded Premiums to Reinsurer (-)	10, 17, 24	-28.767.403.370	-10.469.070.616	-12.402.020.453	-4.590.078.683
Transferred Premiums to SSI (-)	4,10, 17, 24	-432.249.580	-556.176.231	-219.561.766	-310.189.312
Change In Unearned Premiums Provision (Net of Reinsurer Share and Provision Carried Forward) (+/-)	5 ve 17	-1.751.964.590	-5.172.027.713	595.292.470	-2.540.950.201
Unearned Premiums Provision (-)	17	-12.745.733.770	-8.130.880.252	-1.758.191.421	-2.790.415.871
Reinsurer Share of Unearned Premiums Provision (+)	10, 17	11.098.739.683	2.762.689.609	2.388.927.546	145.625.660
Social Security Institution Share of Unearned Premiums Provision (+/-)	10, 17	-104.970.503	196.162.930	-35.443.655	103.840.010
Change In Unexpired Risk Provision (Net of Reinsurer Share and Provision Carried Forward) (+/-)	17	95.416.802	116.726.616	-635.981.398	162.245.169
Unexpired Risk Provision (-)	17	84.698.942	239.829.476	-689.225.857	188.648.947
Reinsurer Share of Unexpired Risk Provision (+)	10 ve 17	10.717.860	-123.102.860	53.244.459	-26.403.778
Investment Income Transferred from Non Technical Part		7.077.042.807	3.330.585.123	3.564.072.860	2.525.749.262
Other Technical Income (Net of Reinsurer Share) (+/-)		3.226.561	7.234.662	0	2.800.000
Gross Other Technical Income (+/-)	5	3.226.561	7.234.662	0	2.800.000
Reinsurer Share of Gross Other Technical Income (+/-)		0	0	0	0
Accrued Subrogation and Salvage Income (+)	5	417.607.106	108.134.675	203.518.231	72.437.373
<b>NON-LIFE TECHNICAL EXPENSE (-)</b>					
Incurred Losses (Net of Reinsurer Share) (+/-)		-14.753.034.590	-6.007.475.507	-7.806.254.722	-3.551.225.880
Claims Paid (Net of Reinsurer Share)		-9.944.830.724	-3.809.381.060	-5.067.131.786	-1.926.994.617
Gross Claims Paid (-)		-13.716.507.302	-10.313.147.729	-6.805.794.053	-6.593.383.029
Reinsurer Share of Claims Paid (+)	10	3.771.676.578	6.503.766.669	1.738.662.267	4.666.388.412
Change In Provision For Outstanding Claims (Net of Reinsurer Share and Provision Carried Forward) (+/-)		-4.808.203.866	-2.198.094.447	-2.739.122.936	-1.624.231.263
Provisions for Outstanding Claims (-)	10	-6.925.680.665	-5.579.496.803	-4.918.618.783	1.115.758.218
Reinsurer Share of Provision for Outstanding Claims (+)		2.117.476.799	3.381.402.356	2.179.495.847	-2.739.989.481
Change In Provision for Bonus and Rebates (Net of Reinsurer Share and Provision Carried Forward) (+/-)		-4.675.000	0	-4.675.000	0
Provision for Bonus and Rebates (-)		-4.675.000	0	-4.675.000	0
Reinsurer Share of Provision For Bonus and Rebates (+)		0	0	0	0
Change In Other Technical Provisions (Net of Reinsurer Share and Provision Carried Forward) (+/-)	17	-143.993.744	-51.621.725	-81.997.113	-29.035.959
Operating Expenses (-)	5, 32	-4.162.880.082	-1.823.235.364	-2.093.754.090	-1.011.653.642
Change In Mathematical Provisions (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Mathematical Provisions (-)		0	0	0	0
Reinsurer Share of Mathematical Provisions (+)		0	0	0	0
Other Technical Expenses (-)		0	0	0	0
Gross Other Technical Expenses (-)		0	0	0	0
Reinsurer Share of Other Technical Expenses (+)		0	0	0	0
<b>TECHNICAL PART BALANCE - NON LIFE</b>					
		7.987.649.721	3.885.433.250	3.366.466.572	2.957.126.829
<b>LIFE TECHNICAL INCOME</b>					
Earned Premiums (Net of Reinsurer Share)		0	0	0	0
Written Premiums (Net of Reinsurer Share)		0	0	0	0
Gross Written Premiums (+)		0	0	0	0
Ceded Premiums to Reinsurer (-)		0	0	0	0
Change In Unearned Premiums Provision (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Unearned Premiums Provision (-)		0	0	0	0
Reinsurer Share of Unearned Premiums Provision (+)		0	0	0	0
Change In Unexpired Risk Provision (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Unexpired Risk Provision (-)		0	0	0	0
Reinsurer Share of Unexpired Risk Provision (+)		0	0	0	0

Life Business Investment Income		0	0	0	0
Unrealized Gains on Investments		0	0	0	0
Other Technical Income (Net of Reinsurer Share) (+/-)		0	0	0	0
Gross Other Technical Income (+/-)		0	0	0	0
Reinsurer Share of Gross Other Technical Income (+/-)		0	0	0	0
Accrued Subrogation Income (+)		0	0	0	0
LIFE TECHNICAL EXPENSE		0	0	0	0
Incurred Losses (Net of Reinsurer Share) (+/-)		0	0	0	0
Claims Paid (Net of Reinsurer Share) (-)		0	0	0	0
Gross Claims Paid (-)		0	0	0	0
Reinsurer Share of Gross Claims Paid (+)		0	0	0	0
Change In Provision For Outstanding Claims (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Provision for Outstanding Claims (-)		0	0	0	0
Reinsurer Share of Provision for Outstanding Claims (+)		0	0	0	0
Change In Provision for Bonus And Rebates (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Provision For Bonus and Rebates (-)		0	0	0	0
Reinsurer Share of Provision for Bonus and Rebates (+)		0	0	0	0
Change In Mathematical Provisions (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Mathematical Provisions (-)		0	0	0	0
Actuarial Mathematical Provisions (+/-)		0	0	0	0
Provision for Profit Share, Provision for Investments for the Benefit of Life-Assurance Policyholders who Bear the Investment Risk		0	0	0	0
Reinsurer Share of Mathematical Provisions (+)		0	0	0	0
Reinsurer Share of Actuarial Mathematical Provisions (+)		0	0	0	0
Reinsurer Share of Provision for Profit Share ( Provision for Investments for the Benefit of Life-Assurance Policyholders who Bear the Investment Risk) (+)		0	0	0	0
Change In Other Technical Provisions (Net of Reinsurer Share and Provision Carried Forward) (+/-)		0	0	0	0
Operating Expenses (-)		0	0	0	0
Investment Expenses (-)		0	0	0	0
Unrealized Losses On Investments (-)		0	0	0	0
Investment Income Transferred To Non Technical Part (-)		0	0	0	0
TECHNICAL PART BALANCE - LIFE		0	0	0	0
PENSION BUSINESS TECHNICAL INCOME		0	0	0	0
Fund Management Income		0	0	0	0
Company Management Charges		0	0	0	0
Entrance Fees		0	0	0	0
Company Management Charges In Case Of Temporary Suspension		0	0	0	0
Special Service Charge		0	0	0	0
Increase In Market Value of Capital Commitment Advances		0	0	0	0
Other Technical Income		0	0	0	0
PENSION BUSINESS TECHNICAL EXPENSE		0	0	0	0
Fund Management Expenses (-)		0	0	0	0
Decrease In Market Value of Capital Commitment Advances (-)		0	0	0	0
Operating Expenses (-)		0	0	0	0
Other Technical Expenses (-)		0	0	0	0
Fines (-)		0	0	0	0
TECHNICAL PART BALANCE - PENSION BUSINESS		0	0	0	0
<b>II- NON TECHNICAL PART</b>					
TECHNICAL PART BALANCE - NON LIFE		7.987.649.721	3.885.433.250	3.366.466.572	2.957.126.829
TECHNICAL PART BALANCE - LIFE		0	0	0	0
TECHNICAL PART BALANCE - PENSION BUSINESS		0	0	0	0
TECHNICAL PART BALANCE		7.987.649.721	3.885.433.250	3.366.466.572	2.957.126.829
INVESTMENT INCOME		11.209.373.158	4.988.993.026	5.637.336.399	3.827.384.607
Income from Financial Investments	26	7.366.029.119	2.381.112.226	4.282.934.104	1.649.457.271
Income from Sales of Financial Investments		0	0	0	0
Valuation of Financial Investments	26	1.567.487.986	699.774.343	529.328.419	464.740.659
Foreign Exchange Gains	26	1.129.161.204	1.763.133.413	254.052.356	1.593.861.317
Income from Associates	26	165.679.264	163.358	165.679.264	163.358
Income from Subsidiaries and Jointly Controlled Companies		0	0	0	0
Income from Land and Building	26	2.273.154	450.376	1.259.371	246.807
Income from Derivatives	26	978.742.431	144.359.310	404.082.885	118.915.195
Other Investments		0	0	0	0

Investment Income Transferred from Life Technical Part		0	0	0	0
INVESTMENT EXPENSES (-)		-10.454.288.413	-4.860.118.620	-5.101.358.513	-3.705.902.692
Investment Management Expenses (including interest) (-)		-2.114.605.123	-732.410.363	-968.634.581	-548.362.101
Diminution In Value of Investments (-)		0	0	0	0
Losses from Realization of Investment (-)		0	0	0	0
Investment Income Transferred to Non-Life Technical Part (-)		-7.077.042.807	-3.330.585.123	-3.564.072.860	-2.525.749.262
Losses from Derivatives (-)		0	0	0	0
Foreign Exchange Losses (-)	26	-758.684.765	-625.276.145	-277.793.303	-518.159.866
Depreciation Expenses (-)	6 ve 8	-49.971.676	-26.628.380	-25.847.355	-14.122.812
Other Investment Expenses (-)		-453.984.042	-145.218.609	-265.010.414	-99.508.651
INCOME AND EXPENSES FROM OTHER AND EXTRAORDINARY OPERATIONS (+/-)		-480.825.275	-348.663.977	134.140.487	-97.546.115
Provisions Account (+/-)	47	-281.354.444	-176.256.004	-114.270.974	-98.983.527
Rediscount		16.419.194	-61.473.434	85.735.371	-23.279.045
Specified Insurance Accounts (+/-)		0	0	0	0
Inflation Adjustment Account (+/-)		0	0	0	0
Deferred Tax Asset Account (+/-)	21 ve 35	-222.006.153	-21.398.630	160.615.093	19.148.270
Deferred Tax Expense Account (-)		0	0	0	0
Other Income and Revenues		9.195.035	10.411.742	3.445.608	5.943.574
Other Expenses and Losses (-)	47	-3.078.907	-99.947.651	-1.384.611	-375.387
Prior Period Income		0	0	0	0
Prior Period Losses (-)		0	0	0	0
NET PROFIT OR LOSS FOR THE PERIOD	37	6.569.089.716	2.869.900.152	3.042.478.035	2.332.872.576
Profit or Loss Before Tax		8.261.909.191	3.665.643.679	4.036.584.945	2.981.062.629
Corporate Tax Liability Provision (-)	35	-1.692.819.475	-795.743.527	-994.106.910	-648.190.053
<b>Profit (loss), attributable to [abstract]</b>					
Owners of Parent	37	6.569.089.716	2.869.900.152	3.042.478.035	2.332.872.576
Minority Interests		0	0	0	0



# Cash Flow Statement

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Cash Flow Statement	Footnote Reference	Current Period	Previous Period
		01.01.2024 - 30.06.2024	01.01.2023 - 30.06.2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Inflows from Insurance Operations		30.160.826.190	31.717.864.479
Cash Inflows from Reinsurance Operations		0	0
Cash Inflows from Pension Operations		0	0
Cash Outflows due to Insurance Operations (-)		-29.163.652.833	-29.700.255.239
Cash Outflows due to Reinsurance Operations (-)		0	0
Cash Outflows due to Pension Operations (-)		0	0
Cash Generated from Operating Activities		997.173.357	2.017.609.240
Interest Payments (-)		0	0
Income Tax Payments (-)		-2.077.744.262	-1.018.034.622
Other Cash Inflows		7.052.118	15.690.988
Other Cash Outflows (-)		-1.511.421.424	-1.591.058.064
Net Cash Generated from Operating Activities		-2.584.940.211	-575.792.458
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from Sales of Tangible Assets	6	2.222.901	1.774.010
Purchase of Tangible Assets (-)	6,8	-63.033.383	-44.257.171
Acquisition of Financial Assets (-)		-28.137.344.408	-6.566.580.287
Proceeds from Sales of Financial Assets		23.394.721.393	5.454.586.372
Interest received		7.366.029.119	2.022.185.200
Dividends received		0	0
Other Cash Inflows		0	613.734
Other Cash Outflows (-)		0	0
Net Cash Generated from Investing Activities		2.562.595.622	868.321.858
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Issue of Shares		0	0
Cash Inflows from Loans to Policyholders		0	0
Payments of Financial Leases (-)	20	-18.174.096	-9.150.660
Dividends Paid (-)		0	0
Other Cash Inflows		0	6.267.879.370
Other Cash Outflows (-)		-12.696.921.430	-877.628.972
Net Cash Generated from Financing Activities		-12.715.095.526	5.381.099.738
EFFECTS OF EXCHANGE RATE DIFFERENCES ON CASH AND CASH EQUIVALENTS		626.905.209	769.908.717
Net Increase In Cash and Cash Equivalents		-12.110.534.906	6.443.537.855
Cash and Cash Equivalents at Beginning of the Period	14	26.166.442.164	7.675.370.336
Cash and Cash Equivalents at End of the Period	14	14.055.907.258	14.118.908.191



# Statement of Changes in Equity

Presentation Currency: TL  
 Nature of Financial Statements: Unconsolidated

	Footnote Reference	Issued Capital	Entity's Own Shares (-)	Increase in Value of Assets	Inflation Adjustments to Equity	Reserve of Exchange Differences on Translation	Legal Reserves	Statutory Reserves	Other Reserves and Undistributed Profits	Net Profit (Loss)	Prior Years' Profits (Losses)	Equity Attributable to Owners of Parent	Non-controlling Interests	Total	
<b>Statement of Changes in Equity</b>															
<b>Statement of changes in equity (line items)</b>															
Previous Period 01.01.2023 - 30.06.2023	Equity at End of Prior Period	1.161.523.363	-85.634.312	2.834.326.564	0	0	324.063.778	0	1.242.604.239	941.403.358	2.439.475	6.420.726.465	0	6.420.726.465	
	Changes In Accounting Policy	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Restated Balance	1.161.523.363	-85.634.312	2.834.326.564	0	0	324.063.778	0	1.242.604.239	941.403.358	2.439.475	6.420.726.465	0	6.420.726.465	
	Issue of equity	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Cash Capital Increase	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	
	Treasury Share Transactions	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Gains (Losses) That Will Not Be Reclassified To Profit Or Loss	0	0	0	0	0	0	0	0	-9.217.998	0	0	-9.217.998	0	-9.217.998
	Increase in Value of Assets	0	0	192.074.341	0	0	0	0	0	0	0	0	192.074.341	0	192.074.341
	Exchange Differences on Translation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Gains (Losses)	0	-229.525.110	0	0	0	0	0	0	0	0	0	-229.525.110	0	-229.525.110
	Inflation Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit (loss) for the Period	0	0	0	0	0	0	0	0	0	2.869.900.152	0	2.869.900.152	0	2.869.900.152
	Dividends Paid	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	351.959.910	-941.403.358	589.443.448	0	0	0	
Equity at the End		1.161.523.363	-315.159.422	3.026.400.905	0	0	324.063.778	0	1.585.346.151	2.869.900.152	591.882.923	9.243.957.850	0	9.243.957.850	
<b>Statement of Changes in Equity</b>															
<b>Statement of changes in equity (line items)</b>															
Current Period 01.01.2024 - 30.06.2024	Equity at End of Prior Period	1.161.523.363	-43.465.453	4.561.269.075	0	0	324.063.778	0	3.261.201.360	6.155.335.809	5.654.374	15.425.582.306	0	15.425.582.306	
	Changes In Accounting Policy	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Restated Balance	1.161.523.363	-43.465.453	4.561.269.075	0	0	324.063.778	0	3.261.201.360	6.155.335.809	5.654.374	15.425.582.306	0	15.425.582.306	
	Issue of equity	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Cash Capital Increase	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	
	Treasury Share Transactions	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Gains (Losses) That Will Not Be Reclassified To Profit Or Loss	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase in Value of Assets	0	0	31.096.014	0	0	0	0	0	0	0	0	31.096.014	0	31.096.014
	Exchange Differences on Translation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Gains (Losses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Inflation Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Profit (loss) for the Period	0	0	0	0	0	0	0	0	0	6.569.089.716	0	6.569.089.716	0	6.569.089.716
	Dividends Paid	0	0	0	0	0	0	0	0	0	0	-1.000.000.000	-1.000.000.000	0	-1.000.000.000
Transfers To Reserves	0	0	0	0	0	0	94.192.383	0	1.222.666.789	-6.155.335.809	4.838.476.637	0	0		
Equity at the End		1.161.523.363	-43.465.453	4.592.365.089	0	0	418.256.161	0	4.483.868.149	6.569.089.716	3.844.131.011	21.025.768.036	0	21.025.768.036	