



KAMUYU AYDINLATMA PLATFORMU

İSTANBUL PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2022 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	14.937.427	7.135.229
Financial Investments		15.780.862	27.738.995
Financial Assets at Fair Value Through Profit or Loss		15.780.862	27.738.995
Other Financial Assets Measured at Fair Value Through Profit or Loss		15.780.862	27.738.995
Trade Receivables	5	11.501.719	52.905.942
Trade Receivables Due From Unrelated Parties		11.501.719	52.905.942
Other Receivables		3.388.612	2.737.730
Other Receivables Due From Related Parties	10	710.224	512.439
Other Receivables Due From Unrelated Parties		2.678.388	2.225.291
Prepayments		411.621	480.567
Prepayments to Unrelated Parties		411.621	480.567
Other current assets		483.130	420.630
Other Current Assets Due From Unrelated Parties		483.130	420.630
SUB-TOTAL		46.503.371	91.419.093
Total current assets		46.503.371	91.419.093
NON-CURRENT ASSETS			
Financial Investments		733.267	733.267
Other Financial Investments		733.267	733.267
Other Receivables		4.868	2.810
Other Receivables Due From Unrelated Parties		4.868	2.810
Property, plant and equipment		3.489.229	3.454.597
Right of Use Assets		2.440.432	1.722.983
Intangible assets and goodwill		325.141	101.534
Total non-current assets		6.992.937	6.015.191
Total assets		53.496.308	97.434.284
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		310.926	478.926
Current Borrowings From Related Parties		310.926	478.926
Lease Liabilities		310.926	478.926
Trade Payables	5	3.511.182	6.595.177
Trade Payables to Unrelated Parties		3.511.182	6.595.177
Employee Benefit Obligations		2.414.182	42.534.063
Other Payables		412.409	3.830.939
Other Payables to Related Parties	10	224.510	292.625
Other Payables to Unrelated Parties		187.899	3.538.314
Current tax liabilities, current		1.889.147	4.955.544
Current provisions		1.042.728	1.049.575
Current provisions for employee benefits		1.042.728	1.049.575
Other Current Liabilities		0	0
SUB-TOTAL		9.580.574	59.444.224
Total current liabilities		9.580.574	59.444.224
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.163.525	1.142.810
Long Term Borrowings From Related Parties		2.163.525	1.142.810
Lease Liabilities		2.163.525	1.142.810
Non-current provisions		962.675	899.552
Non-current provisions for employee benefits		962.675	899.552
Deferred Tax Liabilities		437.718	201.319
Total non-current liabilities		3.563.918	2.243.681
Total liabilities		13.144.492	61.687.905
EQUITY			
Equity attributable to owners of parent		40.351.816	35.746.379
Issued capital	7	14.184.000	14.184.000
Balancing Account for Merger Capital		-1.998.674	-1.998.674

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	7	-24.000	-365.504
Gains (Losses) on Revaluation and Remeasurement		-24.000	-365.504
Gains (Losses) on Remeasurements of Defined Benefit Plans		-24.000	-365.504
Restricted Reserves Appropriated From Profits	7	280.676	280.676
Prior Years' Profits or Losses	7	23.645.881	2.920.406
Current Period Net Profit Or Loss		4.263.933	20.725.475
Total equity		40.351.816	35.746.379
Total Liabilities and Equity		53.496.308	97.434.284

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0
Revenue from Finance Sector Operations	8	29.332.930	11.584.417
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		29.332.930	11.584.417
GROSS PROFIT (LOSS)		29.332.930	11.584.417
General Administrative Expenses		-25.649.470	-10.869.737
Marketing Expenses		-25.740	-174.575
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.657.720	540.105
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.657.720	540.105
Finance income		2.839.096	1.459.285
Finance costs		-105.550	-299.004
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.391.266	1.700.386
Tax (Expense) Income, Continuing Operations		-2.127.333	-262.862
Current Period Tax (Expense) Income		-1.890.934	-235.393
Deferred Tax (Expense) Income		-236.399	-27.469
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.263.933	1.437.524
PROFIT (LOSS)		4.263.933	1.437.524
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		4.263.933	1.437.524
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		341.504	-107.861
Gains (Losses) on Remeasurements of Defined Benefit Plans		455.339	-134.826
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-113.835	26.965
Taxes Relating to Remeasurements of Defined Benefit Plans		-113.835	26.965
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		341.504	-107.861
TOTAL COMPREHENSIVE INCOME (LOSS)		4.605.437	1.329.663
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		4.605.437	1.329.663

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		7.871.664	-15.320.638
Profit (Loss)		4.263.933	1.437.524
Profit (Loss) from Continuing Operations		4.263.933	1.437.524
Adjustments to Reconcile Profit (Loss)		3.815.082	1.787.721
Adjustments for depreciation and amortisation expense		2.334.436	1.954.028
Adjustments for provisions		32.276	249.396
Adjustments for (Reversal of) Provisions Related with Employee Benefits		32.276	249.396
Adjustments for Interest (Income) Expenses		-678.963	155.332
Adjustments for Interest Income		-678.963	155.332
Adjustments for fair value losses (gains)		0	-598.504
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	-598.504
Adjustments for Tax (Income) Expenses		2.127.333	27.469
Changes in Working Capital		-2.096.498	-19.153.864
Decrease (Increase) in Financial Investments		11.958.133	-2.189.539
Adjustments for decrease (increase) in trade accounts receivable		41.404.224	6.162.650
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	1.723.382
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		41.404.224	4.439.268
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.575.278	-1.293.862
Decrease (Increase) in Other Related Party Receivables Related with Operations		-197.785	-427.198
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.377.493	-866.664
Decrease (Increase) in Prepaid Expenses		68.946	141.640
Adjustments for increase (decrease) in trade accounts payable		-3.083.995	-2.773.091
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-3.083.995	-2.773.091
Increase (Decrease) in Employee Benefit Liabilities		-40.119.881	-16.992.154
Adjustments for increase (decrease) in other operating payables		-9.748.647	-2.209.508
Increase (Decrease) in Other Operating Payables to Related Parties		-44.115	52.684
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-9.704.532	-2.262.192
Cash Flows from (used in) Operations		5.982.517	-15.928.619
Payments Related with Provisions for Employee Benefits		0	-118.598
Income taxes refund (paid)		1.889.147	726.579
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-542.179	-362.513
Purchase of Property, Plant, Equipment and Intangible Assets		-542.179	-362.513
Purchase of property, plant and equipment		-277.266	-308.798
Purchase of intangible assets		-264.913	-53.715
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		472.713	-1.101.200
Payments of Lease Liabilities		-206.250	-945.868
Interest Received		678.963	-155.332
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		7.802.198	-16.784.351
Net increase (decrease) in cash and cash equivalents		7.802.198	-16.784.351
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	7.135.229	17.518.101
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	14.937.427	733.750



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity										
	Equity attributable to owners of parent (member)										
	Issued Capital	Balancing Account for Merger Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits (member)	Retained Earnings		Non-controlling interests (member)	
			Gains/Losses on Revaluation and Remeasurement (member)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		Prior Years' Profits or Losses	Net Profit or Loss		
		Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	7	14.184.000	-1.998.674	-243.758			59.517	2.429.098	4.774.859	19.205.042	19.205.042
Adjustments Related to Accounting Policy Changes											0
Adjustments Related to Required Changes in Accounting Policies											0
Adjustments Related to Voluntary Changes in Accounting Policies											0
Adjustments Related to Errors											0
Other Restatements											0
Restated Balances											0
Transfers							221.159	4.553.700	-4.774.859		0
Total Comprehensive Income (Loss)				-107.861					1.437.524	1.329.663	1.329.663
Profit (loss)									1.437.524	1.437.524	1.437.524
Other Comprehensive Income (Loss)				-107.861						-107.861	-107.861
Issue of equity											0
Capital Decrease											0
Capital Advance											0
Effect of Merger or Liquidation or Division											0
Effects of Business Combinations Under Common Control											0
Advance Dividend Payments											0
Dividends Paid											0
Decrease through Other Distributions to Owners											0
Increase (Decrease) through Treasury Share Transactions											0
Increase (Decrease) through Share-Based Payment Transactions											0
Acquisition or Disposal of a Subsidiary											0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0
Transactions with noncontrolling shareholders											0
Increase through Other Contributions by Owners											0
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied											0
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied											0
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied											0
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied											0
Increase (decrease) through other changes, equity											0
Equity at end of period	7	14.184.000	-1.998.674	-351.619			280.676	6.982.798	1.437.524	20.534.705	20.534.705
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	7	14.184.000	-1.998.674	-365.504			280.676	2.920.406	20.725.475	35.746.379	35.746.379
Adjustments Related to Accounting Policy Changes											0
Adjustments Related to Required Changes in Accounting Policies											0
Adjustments Related to Voluntary Changes in Accounting Policies											0
Adjustments Related to Errors											0
Other Restatements											0
Restated Balances											0
Transfers								20.725.475	-20.725.475		0
Total Comprehensive Income (Loss)				341.504					4.263.933	4.605.437	4.605.437
Profit (loss)									4.263.933	4.263.933	4.263.933
Other Comprehensive Income (Loss)				341.504						341.504	341.504
Issue of equity											0
Capital Decrease											0
Capital Advance											0
Effect of Merger or Liquidation or Division											0
Effects of Business Combinations Under Common Control											0
Advance Dividend Payments											0
Dividends Paid											0

Previous Period
01.01.2021 - 31.03.2021

