



KAMUYU AYDINLATMA PLATFORMU

PHİLLİP PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Phillip Portföy Yönetimi Anonim Şirketi Genel Kurulu'na,

Giriş

Phillip Portföy Yönetimi Anonim Şirketi ("Şirket")'nin (bundan sonra "Şirket" olarak anılacaktır) 30 Haziran 2023 tarihli ilişikteki finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak 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 Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na ("TMS 34") 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 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 2023 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Fatih AYGÖREN

Sorumlu Ortak Başdenetçi

İstanbul, 14.08.2023

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	27.755.197	1.311.379
Financial Investments	7	1.581.251	6.337.660
Trade Receivables	10	201.561	196.031
Trade Receivables Due From Related Parties	10.37	196.109	195.414
Trade Receivables Due From Unrelated Parties	10	5.452	617
Other Receivables		9.607	7.288
Other Receivables Due From Unrelated Parties		9.607	7.288
Prepayments	15	183.467	0
Current Tax Assets	25	11.857	2.319
SUB-TOTAL		29.742.940	7.854.677
Total current assets		29.742.940	7.854.677
NON-CURRENT ASSETS			
Property, plant and equipment	18	16.302	19.207
Right of Use Assets	18	414.772	442.423
Deferred Tax Asset	35	150.579	148.420
Total non-current assets		581.653	610.050
Total assets		30.324.593	8.464.727
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	41.371	39.309
Trade Payables	10	0	42.560
Trade Payables to Related Parties	10.37	0	0
Trade Payables to Unrelated Parties	10	0	42.560
Employee Benefit Obligations	20	87.148	59.322
Other Payables	11	14.295	10.337
Other Payables to Related Parties	11.37	0	0
Other Payables to Unrelated Parties	11	14.295	10.337
Current provisions	24	27.961	17.507
Current provisions for employee benefits	24	27.961	17.507
SUB-TOTAL		170.775	169.035
Total current liabilities		170.775	169.035
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	401.714	422.928
Non-current provisions	22-24	52.751	18.377
Non-current provisions for employee benefits	22-24	52.751	18.377
Deferred Tax Liabilities	35	0	0
Total non-current liabilities		454.465	441.305
Total liabilities		625.240	610.340
EQUITY			
Equity attributable to owners of parent		29.699.353	7.854.387
Issued capital	27	8.800.000	7.500.000
Capital Advance	27	22.200.000	1.300.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-9.653	-2.772
Gains (Losses) on Revaluation and Remeasurement		-9.653	-2.772
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-9.653	-2.772
Restricted Reserves Appropriated From Profits	27	2.141	2.141
Prior Years' Profits or Losses	27	-944.982	-453.506
Current Period Net Profit Or Loss	27	-348.153	-491.476
Total equity		29.699.353	7.854.387
Total Liabilities and Equity		30.324.593	8.464.727

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	1.169.400	439.321	566.151	279.541
Cost of sales	28	-383.137	-131.890	-220.364	-76.822
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		786.263	307.431	345.787	202.719
GROSS PROFIT (LOSS)		786.263	307.431	345.787	202.719
General Administrative Expenses	29.30	-2.159.385	-1.474.405	-1.104.073	-706.157
Marketing Expenses	29.30	0	0	0	0
Other Income from Operating Activities	31	1.033.626	582.678	599.842	284.217
Other Expenses from Operating Activities	31	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-339.496	-584.296	-158.444	-219.221
Investment Activity Income	32	14.806	84.723	1.665	50.605
Investment Activity Expenses	32		0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-324.690	-499.573	-156.779	-168.616
Finance income	33	0	0	0	0
Finance costs	33	-23.328	-53.935	-11.542	-41.230
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-348.018	-553.508	-168.321	-209.846
Tax (Expense) Income, Continuing Operations	35	-135	10.881	2.070	7.027
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	-135	10.881	2.070	7.027
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-348.153	-542.627	-166.251	-202.819
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0	0	0	0
PROFIT (LOSS)		-348.153	-542.627	-166.251	-202.819
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-348.153	-542.627	-166.251	-202.819
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	-348.153	-542.627	-166.251	-202.819
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.881	2.338	-10.342	-4.496
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-9.175	2.923	-13.789	-5.620
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.294	-585	3.447	1.124
Deferred Tax (Expense) Income	35	2.294	-585	3.447	1.124
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-6.881	2.338	-10.342	-4.496
TOTAL COMPREHENSIVE INCOME (LOSS)		-355.034	-540.289	-176.593	-207.315
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-355.034	-540.289	-176.593	-207.315

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-766.753	-688.904
Profit (Loss)		-348.153	-542.627
Adjustments to Reconcile Profit (Loss)		-179.396	-17.883
Adjustments for depreciation and amortisation expense	18	30.556	30.551
Adjustments for provisions		63.227	18.702
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	52.773	18.702
Adjustments for (Reversal of) Other Provisions	24	10.454	0
Adjustments for Interest (Income) Expenses	33	-258.508	28.468
Adjustments for fair value losses (gains)	7	-14.806	-84.723
Adjustments for Tax (Income) Expenses	35	135	-10.881
Changes in Working Capital		-202.092	-134.409
Adjustments for decrease (increase) in trade accounts receivable		-5.530	-38.205
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-695	-38.205
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	-4.835	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.319	-8.647
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	-1.359
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.319	-7.288
Decrease (Increase) in Prepaid Expenses	15	-183.467	-82.506
Adjustments for increase (decrease) in trade accounts payable		-42.560	-2.047
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	12.390
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	-42.560	-14.437
Increase (Decrease) in Employee Benefit Liabilities	20	27.826	-4.312
Adjustments for increase (decrease) in other operating payables		3.958	1.308
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	3.958	1.308
Cash Flows from (used in) Operations		-729.641	-694.919
Payments Related with Provisions for Employee Benefits		-27.574	
Income taxes refund (paid)	25	-9.538	6.015
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		4.771.215	-2.420.213
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	7	4.771.215	-2.417.729
Purchase of Property, Plant, Equipment and Intangible Assets		0	-2.484
Purchase of property, plant and equipment	18	0	-2.484
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		22.439.356	982.986
Proceeds from Issuing Shares or Other Equity Instruments		0	1.000.000
Proceeds from issuing other equity instruments	27	0	1.000.000
Proceeds from Capital Advances		22.200.000	0
Payments of Lease Liabilities		-19.152	11.455
Interest paid		-23.328	-53.935
Interest Received		281.836	25.466
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		26.443.818	-2.126.131
Net increase (decrease) in cash and cash equivalents		26.443.818	-2.126.131
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.311.379	3.129.610
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		27.755.197	1.003.479

Previous Period 01.01.2022 - 30.06.2022	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	27	6,500.000							2.141		-453.506	6.048.635		0	6.048.635	
	Adjustments Related to Accounting Policy Changes																
	Adjustments Related to Required Changes in Accounting Policies																
	Adjustments Related to Voluntary Changes in Accounting Policies																
	Adjustments Related to Errors																
	Other Restatements																
	Restated Balances																
	Transfers	27	0									-453.506	453.506	0	0	0	
	Total Comprehensive Income (Loss)		0		2.338							0	-542.627	-540.289	0	-540.289	
	Profit (loss)		0									0	-542.627	-542.627	0	-542.627	
	Other Comprehensive Income (Loss)		0		2.338									2.338	0	2.338	
	Issue of equity	27	1.000.000											1.000.000	0	1.000.000	
	Capital Decrease																
	Capital Advance																
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control																
	Advance Dividend Payments																
	Dividends Paid																
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions																
	Increase (Decrease) through Share-Based Payment Transactions																
	Acquisition or Disposal of a Subsidiary																
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																
	Transactions with noncontrolling shareholders																
	Increase through Other Contributions by Owners																
	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																
	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																
	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																
	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																
	Increase (decrease) through other changes, equity																
	Equity at end of period	27	7,500.000		2.338					2.141		-453.506	-542.627	6,508.346		0	6,508.346
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	27	7,500.000	1,300.000	-2,772					2.141		-453.506	-491,476	7,854,387		0	7,854,387
Adjustments Related to Accounting Policy Changes																	
Adjustments Related to Required Changes in Accounting Policies																	
Adjustments Related to Voluntary Changes in Accounting Policies																	
Adjustments Related to Errors																	
Other Restatements																	
Restated Balances																	
Transfers	27	1,300.000	-1,300.000									-491,476	491,476	0	0	0	
Total Comprehensive Income (Loss)				-6,881								-348,153	-355,034	0	-355,034		
Profit (loss)												-348,153	-348,153		-348,153		
Other Comprehensive Income (Loss)				-6,881									-6,881	0	-6,881		
Issue of equity																	
Capital Decrease																	
Capital Advance			22,200,000										22,200,000		22,200,000		
Effect of Merger or Liquidation or Division																	
Effects of Business Combinations Under Common Control																	
Advance Dividend Payments																	
Dividends Paid																	

Current Period 01.01.2023 - 30.06.2023													
	Decrease through Other Distributions to Owners												
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	Increase (decrease) through other changes, equity												
Equity at end of period		27	8.800.000	22.200.000	-9.563		2.141	-944.982	-348.153	29.699.353	0	29.699.353	