



KAMUYU AYDINLATMA PLATFORMU

PHİLLİP PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2023 - 3. 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 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	1.005.478	1.311.379
Financial Investments	7	29.079.437	6.337.660
Trade Receivables	10	252.837	196.031
Trade Receivables Due From Related Parties	10,37	252.837	195.414
Trade Receivables Due From Unrelated Parties	10	0	617
Other Receivables	11	14.607	7.288
Other Receivables Due From Related Parties		5.000	0
Other Receivables Due From Unrelated Parties		9.607	7.288
Prepayments	15	96.261	0
Current Tax Assets	25	92.793	2.319
SUB-TOTAL		30.541.413	7.854.677
Total current assets		30.541.413	7.854.677
NON-CURRENT ASSETS			
Property, plant and equipment	18	14.826	19.207
Right of Use Assets	18	407.844	442.423
Deferred Tax Asset	35	170.890	148.420
Total non-current assets		593.560	610.050
Total assets		31.134.973	8.464.727
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	43.162	39.309
Trade Payables	10	456	42.560
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	456	42.560
Employee Benefit Obligations	20	332.818	59.322
Other Payables	11	21.803	10.337
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated Parties	11	21.803	10.337
Current provisions	24	35.880	17.507
Current provisions for employee benefits	24	35.880	17.507
SUB-TOTAL		434.119	169.035
Total current liabilities		434.119	169.035
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	397.315	422.928
Non-current provisions	22-24	77.017	18.377
Non-current provisions for employee benefits	22-24	77.017	18.377
Deferred Tax Liabilities	35	0	0
Total non-current liabilities		474.332	441.305
Total liabilities		908.451	610.340
EQUITY			
Equity attributable to owners of parent		30.226.522	7.854.387
Issued capital	27	31.000.000	7.500.000
Capital Advance	27	1.000.000	1.300.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-22.522	-2.772
Gains (Losses) on Revaluation and Remeasurement		-22.522	-2.772
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-22.522	-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	-808.115	-491.476
Total equity		30.226.522	7.854.387
Total Liabilities and Equity		31.134.973	8.464.727



Profit or loss [abstract]

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	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	1.868.069	792.835	698.669	353.514
Cost of sales	28	-602.363	-251.023	-219.226	-119.133
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.265.706	541.812	479.443	234.381
GROSS PROFIT (LOSS)		1.265.706	541.812	479.443	234.381
General Administrative Expenses	29,30	-4.986.029	-2.233.396	-2.826.644	-758.991
Marketing Expenses	29,30	0	0	0	0
Other Income from Operating Activities	31	2.857.493	1.056.195	1.823.867	473.517
Other Expenses from Operating Activities	31	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-862.830	-635.389	-523.334	-51.093
Investment Activity Income	32	74.013	17.355	59.207	-67.368
Investment Activity Expenses	32	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-788.817	-618.034	-464.127	-118.461
Finance income	33	0	0	0	0
Finance costs	33	-35.184	-66.193	-11.856	-12.258
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-824.001	-684.227	-475.983	-130.719
Tax (Expense) Income, Continuing Operations	35	15.886	24.049	16.021	13.168
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	15.886	24.049	16.021	13.168
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-808.115	-660.178	-459.962	-117.551
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0	0	0	0
PROFIT (LOSS)		-808.115	-660.178	-459.962	-117.551
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-808.115	-660.178	-459.962	-117.551
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 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	-808.115	-660.178	-459.962	-117.551
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-19.750	-786	-12.869	-3.124
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-26.334	-982	-17.159	-3.905
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		6.584	196	4.290	781
Deferred Tax (Expense) Income	35	6.584	196	4.290	781
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-19.750	-786	-12.869	-3.124
TOTAL COMPREHENSIVE INCOME (LOSS)		-827.865	-660.964	-472.831	-120.675
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-827.865	-660.964	-472.831	-120.675

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-2.629.923	-687.917
Profit (Loss)		-808.115	-660.178
Adjustments to Reconcile Profit (Loss)		-1.786.232	143.371
Adjustments for depreciation and amortisation expense	18	46.097	45.853
Adjustments for provisions		78.253	105.213
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	59.880	16.242
Adjustments for (Reversal of) Other Provisions	24	18.373	88.971
Adjustments for Interest (Income) Expenses	33	-1.820.683	33.709
Adjustments for fair value losses (gains)	7	-74.013	-17.355
Adjustments for Tax (Income) Expenses	35	-15.886	-24.049
Changes in Working Capital		82.472	-151.257
Adjustments for decrease (increase) in trade accounts receivable		-56.806	-85.844
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-57.423	-83.549
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	617	-2.295
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.319	-8.647
Decrease (Increase) in Other Related Party Receivables Related with Operations		-5.000	-1.359
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.319	-7.288
Decrease (Increase) in Prepaid Expenses	15	-96.261	-44.407
Adjustments for increase (decrease) in trade accounts payable		-42.104	-15.338
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	-42.104	-15.338
Increase (Decrease) in Employee Benefit Liabilities	20	273.496	-3.109
Adjustments for increase (decrease) in other operating payables		11.466	6.088
Increase (Decrease) in Other Operating Payables to Related Parties	11	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	11.466	6.088
Cash Flows from (used in) Operations		-2.511.875	-668.064
Payments Related with Provisions for Employee Benefits		-27.574	-25.517
Income taxes refund (paid)	25	-90.474	5.664
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-22.667.764	-3.410.231
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	7	-22.667.764	-3.407.747
Purchase of Property, Plant, Equipment and Intangible Assets		0	-2.484
Purchase of property, plant and equipment		0	-2.484
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		24.991.786	968.764
Proceeds from Issuing Shares or Other Equity Instruments	27	22.200.000	1.000.000
Proceeds from Capital Advances		1.000.000	0
Payments of Lease Liabilities		-28.897	2.473
Interest paid		-35.184	-66.193
Interest Received		1.855.867	32.484
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-305.901	-3.129.384
Net increase (decrease) in cash and cash equivalents		-305.901	-3.129.384
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		1.005.478	226

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Current Period 01.01.2023 - 30.09.2023													
	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	31.000.000	1.000.000	-22.522		2.141	-944.982	-808.115	30.226.522	0	30.226.522	