



KAMUYU AYDINLATMA PLATFORMU

PHİLLİP PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2024 - 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 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	13.368.757	526
Financial Investments	7	28.778.937	34.734.164
Trade Receivables	10	1.609.075	606.639
Trade Receivables Due From Related Parties	10,37	1.609.075	606.639
Other Receivables		274.107	20.996
Other Receivables Due From Related Parties	11,37	169.501	9.942
Other Receivables Due From Unrelated Parties	11	104.606	11.054
Prepayments	15	967.677	89.558
Current Tax Assets	25	21.678	109.308
SUB-TOTAL		45.020.231	35.561.191
Total current assets		45.020.231	35.561.191
NON-CURRENT ASSETS			
Property, plant and equipment	18	293.157	60.504
Right of Use Assets	18	2.757.174	1.480.037
Intangible assets and goodwill		54.742	59.734
Other intangible assets	19	54.742	59.734
Total non-current assets		3.105.073	1.600.275
Total assets		48.125.304	37.161.466
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	447.354	50.949
Trade Payables	10	455.395	165.129
Trade Payables to Unrelated Parties	10	455.395	165.129
Employee Benefit Obligations	20	870.046	641.943
Other Payables	11	247.322	83.446
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated Parties	11	247.322	83.446
Current provisions	24	40.333	26.096
Current provisions for employee benefits	24	40.333	26.096
SUB-TOTAL		2.060.450	967.563
Total current liabilities		2.060.450	967.563
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.357.859	443.933
Non-current provisions	22-24	93.504	117.581
Non-current provisions for employee benefits	22-24	93.504	117.581
Deferred Tax Liabilities	35	100.083	82.302
Total non-current liabilities		1.551.446	643.816
Total liabilities		3.611.896	1.611.379
EQUITY			
Equity attributable to owners of parent		44.513.408	35.550.087
Issued capital	27	32.000.000	32.000.000
Inflation Adjustments on Capital	27	27.422.774	27.422.774
Capital Advance	27	13.000.000	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		7.829	-40.011
Gains (Losses) on Revaluation and Remeasurement		7.829	-40.011
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	7.829	-40.011
Restricted Reserves Appropriated From Profits	27	8.841	8.841
Prior Years' Profits or Losses	27	-23.841.517	-13.262.100
Current Period Net Profit Or Loss	27	-4.084.519	-10.579.417
Total equity		44.513.408	35.550.087
Total Liabilities and Equity		48.125.304	37.161.466



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	28	3.818.230	1.044.263
Cost of sales	28	-1.113.081	-280.701
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.705.149	763.562
GROSS PROFIT (LOSS)		2.705.149	763.562
General Administrative Expenses	29,30	-6.199.047	-1.820.745
Marketing Expenses	29,30	0	0
Other Income from Operating Activities	31	3.686.519	750.876
Other Expenses from Operating Activities	31	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		192.621	-306.307
Investment Activity Income	32	144.028	21.758
Investment Activity Expenses	32	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		336.649	-284.549
Finance income	33	0	0
Finance costs	33	-78.557	-19.859
Gains (losses) on net monetary position		-4.332.314	-1.730.389
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-4.074.222	-2.034.797
Tax (Expense) Income, Continuing Operations	35	-10.297	-3.715
Current Period Tax (Expense) Income	35	0	0
Deferred Tax (Expense) Income	35	-10.297	-3.715
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.084.519	-2.038.512
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0	0
PROFIT (LOSS)		-4.084.519	-2.038.512
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-4.084.519	-2.038.512
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 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of Other Comprehensive Income			
PROFIT (LOSS)	36	-4.084.519	-2.038.512
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		47.840	6.414
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	68.343	8.552
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-20.503	-2.138
Deferred Tax (Expense) Income	35	-20.503	-2.138
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		47.840	6.414
TOTAL COMPREHENSIVE INCOME (LOSS)		-4.036.679	-2.032.098
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-4.036.679	-2.032.098

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-6.083.284	-2.534.102
Profit (Loss)		-4.084.519	-2.038.512
Adjustments to Reconcile Profit (Loss)		-634.974	39.666
Adjustments for depreciation and amortisation expense	18	307.128	25.731
Adjustments for provisions		58.503	-43.668
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	44.266	-27.903
Adjustments for (Reversal of) Other Provisions	24	14.237	-15.765
Adjustments for Interest (Income) Expenses	33	-355.009	-27.957
Adjustments for fair value losses (gains)	7	-144.028	-21.758
Adjustments for Tax (Income) Expenses	35	10.297	3.715
Other adjustments to reconcile profit (loss)		-511.865	103.603
Changes in Working Capital		-1.451.421	-537.331
Adjustments for decrease (increase) in trade accounts receivable		-1.002.436	30.996
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-1.002.436	30.921
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	0	75
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-253.111	-57.767
Decrease (Increase) in Other Related Party Receivables Related with Operations		-159.559	-55.398
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-93.552	-2.369
Decrease (Increase) in Prepaid Expenses	15	-878.119	-477.542
Adjustments for increase (decrease) in trade accounts payable		290.266	-59.632
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	20.877
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	290.266	-80.509
Increase (Decrease) in Employee Benefit Liabilities	20	228.103	25.994
Adjustments for increase (decrease) in other operating payables		163.876	620
Increase (Decrease) in Other Operating Payables to Related Parties	11	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	163.876	620
Cash Flows from (used in) Operations		-6.170.914	-2.536.177
Income taxes refund (paid)	25	87.630	2.075
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		6.099.255	29.850
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	7	6.099.255	20.508
Purchase of Property, Plant, Equipment and Intangible Assets		0	9.342
Purchase of property, plant and equipment	18	0	9.342
Purchase of intangible assets		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		13.352.260	18.920
Proceeds from Capital Advances	27	13.000.000	0
Payments of Lease Liabilities		-2.749	-9.037
Interest paid		-78.557	-19.859
Interest Received		433.566	47.816
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		13.368.231	-2.485.332
Net increase (decrease) in cash and cash equivalents		13.368.231	-2.485.332
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		526	2.486.301
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		13.368.757	969

Previous Period 01.01.2023 - 31.03.2023	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	7.500.000	18.823.006	2.493.878	-5.255				8.841	-5.054.945	-8.207.276	15.558.249		0	15.558.249
	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	1.193.878	-2.493.878							-8.207.276	8.207.276	0	0	0
	Total Comprehensive Income (Loss)					6.414							-2.038.512	-2.032.098	0	-2.032.098
	Profit (loss)												-2.038.512	-2.038.512	0	-2.038.512
	Other Comprehensive Income (Loss)					6.414								6.414	0	6.414
	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															
	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	8.800.000	20.016.884		1.159				8.841	-13.262.221	-2.038.512	13.526.151		0	13.526.151	
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period	27	32.000.000	27.422.774		-40.011				8.841	-13.262.100	-10.579.417	35.550.087		0	35.550.087	
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										-10.579.417	10.579.417	0	0	0	
Total Comprehensive Income (Loss)					47.840							-4.084.519	-4.036.679	0	-4.036.679	
Profit (loss)												-4.084.519	-4.084.519	0	-4.084.519	
Other Comprehensive Income (Loss)					47.840								47.840	0	47.840	
Issue of equity															0	
Capital Decrease																
Capital Advance				13.000.000									13.000.000	0	13.000.000	
Effect of Merger or Liquidation or Division																
Effects of Business Combinations Under Common Control																
Advance Dividend Payments																
Dividends Paid																

Current Period 01.01.2024 - 31.03.2024														
	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													
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	Transactions with noncontrolling shareholders													
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	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													
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	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	32.000.000	27.422.774	13.000.000		7.829		8.841	-23.841.517	-4.084.519	44.513.408	0	44.513.408