

KAMUYU AYDINLATMA PLATFORMU

PHİLLİP PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2024 - 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 2024 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.

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 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, 19.08.2024



Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	39.891.231	5
Financial Investments	7	29.611.200	37.653.8
Trade Receivables	10	2.198.087	657.6
Trade Receivables Due From Related Parties	10,37	2.198.087	657.0
Other Receivables		229.791	22.
Other Receivables Due From Related Parties	11,37	125.185	10.
Other Receivables Due From Unrelated Parties	11	104.606	11.
Prepayments	15	661.132	97.
Current Tax Assets	25	0	118.
SUB-TOTAL		72.591.441	38.550.
Total current assets		72.591.441	38.550.
NON-CURRENT ASSETS			
Property, plant and equipment	18	298.291	65.
Right of Use Assets	18	2.673.075	1.604.
Intangible assets and goodwill		53.933	64.
Other intangible assets	19	53.933	64.
Total non-current assets		3.025.299	1.734
Total assets		75.616.740	40.285
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	440.934	55
Trade Payables	10	381.672	179
Trade Payables to Unrelated Parties	10	381.672	179
Employee Benefit Obligations	20	1.061.934	695
Other Payables	11	179.240	90.
Other Payables to Related Parties	11,37	0	
Other Payables to Unrelated Parties	11	179.240	90
Current tax liabilities, current	35	289.540	
Current provisions	24	170.333	28
Current provisions for employee benefits	24	170.333	28.
SUB-TOTAL		2.523.653	1.048
Total current liabilities		2.523.653	1.048
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.256.667	481
Non-current provisions	22-24	142.259	127
Non-current provisions for employee benefits	22-24	142.259	127
Deferred Tax Liabilities	35	220.388	89
Total non-current liabilities		1.619.314	697.
Total liabilities		4.142.967	1.746
EQUITY			
Equity attributable to owners of parent		71.473.773	38.538.
Issued capital	27	32.000.000	32.000.
Inflation Adjustments on Capital	27	32.417.752	32.417.
Capital Advance	27	39.092.635	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		17.673	-43.
Gains (Losses) on Revaluation and Remeasurement		17.673	-43.
Gains (Losses) on Remeasurements of Defined	27	17.673	-43.
Benefit Plans Restricted Reserves Appropriated From Profits	27	9.584	
Prior Years' Profits or Losses	27	-25.845.599	-14.376
Current Period Net Profit Or Loss	27	-25.845.599 -6.218.272	-14.376. -11.468.
Total equity	21	71.473.773	-11.468. 38.538.
Total Liabilities and Equity		75.616.740	40.285.



Profit or loss [abstract]

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	10.009.209	2.128.215	6.190.979	1.083.95
Cost of sales	28	-2.563.180	-693.729	-1.450.099	-413.02
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.446.029	1.434.486	4.740.880	670.92
GROSS PROFIT (LOSS)		7.446.029	1.434.486	4.740.880	670.92
General Administrative Expenses	29,30	-14.643.081	-3.914.511	-8.444.034	-2.093.76
Marketing Expenses	29,30	0	0		
Other Income from Operating Activities	31	10.141.477	1.865.403	6.454.958	1.114.52
Other Expenses from Operating Activities	31	-12.125	0	-12.125	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.932.300	-614.622	2.739.679	-308.31
Investment Activity Income	32		25.407		3.64
Investment Activity Expenses	32	-223.489	0	-367.517	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.708.811	-589.215	2.372.162	-304.66
Finance income	33	0	0	0	
Finance costs	33	-150.194	-40.030	-71.637	-20.17
Gains (losses) on net monetary position		-8.218.485	-2.760.146	-3.886.171	-1.029.75
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.659.868	-3.389.391	-1.585.646	-1.354.59
Tax (Expense) Income, Continuing Operations	35	-558.404	-230	-548.107	3.48
Current Period Tax (Expense) Income	35	-432.021	0	-432.021	
Deferred Tax (Expense) Income	35	-126.383	-230	-116.086	3.48
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.218.272	-3.389.621	-2.133.753	-1.351.10
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0	0	0	
PROFIT (LOSS)		-6.218.272	-3.389.621	-2.133.753	-1.351.10
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-6.218.272	-3.389.621	-2.133.753	-1.351.10
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	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
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	-6.218.272	-3.389.621	-2.133.753	-1.351.109
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		61.047	-10.867	8.403	-17.281
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	87.210	-14.489	14.063	-23.041
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-26.163	3.622	-5.660	5.760
Deferred Tax (Expense) Income	35	-26.163	3.622	-5.660	5.760
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		61.047	-10.867	8.403	-17.281
TOTAL COMPREHENSIVE INCOME (LOSS)		-6.157.225	-3.400.488	-2.125.350	-1.368.390
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	C
Owners of Parent		-6.157.225	-3.400.488	-2.125.350	-1.368.390



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-8.761.757	-2.567.38
Profit (Loss)		-6.218.272	-3.389.62
Adjustments to Reconcile Profit (Loss)		-1.297.459	1.181.25
Adjustments for depreciation and amortisation expense	18	675.501	52.59
Adjustments for provisions		244.048	77.83
Adjustments for (Reversal of) Provisions Related with			
Employee Benefits	24	102.005	65.83
Adjustments for (Reversal of) Other Provisions	24	142.043	11.99
Adjustments for Interest (Income) Expenses	33	-2.191.636	-448.16
Adjustments for fair value losses (gains)	7	223.489	-25.40
Adjustments for Tax (Income) Expenses	35	558.404	23
Adjustments Related to Gain and Losses on Net		-807.265	1.524.17
Monetary Position		1 554 050	215.00
Changes in Working Capital		-1.654.062	-315.869
Adjustments for decrease (increase) in trade accounts receivable		-1.540.455	57.03
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-1.540.455	65.110
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	0	-8.086
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-207.032	-1.506
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	-114.409	(
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-92.623	-1.500
Decrease (Increase) in Prepaid Expenses	15	-564.046	-314.82
Adjustments for increase (decrease) in trade accounts		30 110 10	
payable		202.662	-87.473
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	202.662	-87.47
Increase (Decrease) in Employee Benefit Liabilities	20	366.029	27.62
Adjustments for increase (decrease) in other operating payables		88.780	3.284
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	88.780	3.284
Cash Flows from (used in) Operations		-9.169.793	-2.524.233
Payments Related with Provisions for Employee Benefits	20	0	-27.574
Income taxes refund (paid)	25	408.036	-15.580
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		7.555.266	10.352.81
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	7	7.819.170	10.337.79
Proceeds from sales of property, plant, equipment and intangible assets		0	15.023
Proceeds from sales of property, plant and equipment	18	0	15.02
Purchase of Property, Plant, Equipment and Intangible Assets		-263.904	
Purchase of property, plant and equipment	18	-263.904	1
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		41.097.265	38.530.27
Proceeds from Capital Advances	27	39.092.635	38.101.26
Payments of Lease Liabilities		-187.006	-19.15
Interest paid		-150.194	-40.03
Interest Received		2.341.830	488.19
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		39.890.774	46.315.700
Net increase (decrease) in cash and cash equivalents		39.890.774	46.315.70
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		570	2.695.273
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-113	-1.383.894
		-113	-1.363.894



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

								Equity						
														1
						,	quity attributable to owners of parent [me	ember]				,		
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive	e Income That Will Be Reclassified In Profit Or Loss		Retained Earnir	ngs		Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Capital Advance	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]				Non-controlling interests (member)	
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	7.500.000	21.035.425	2.703.485	-5.697			9.584	-5.479.804	-8.897.086	16.865.907	0	16.865.90
	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	1.403.485	-2.703.485					-8.897.086	8.897.086	0	0	
	Total Comprehensive Income (Loss)					-10.867						-3.400.488		-3.400.48
	Profit (loss)										-3.389.621	-3.389.621	0	-3.389.62
	Other Comprehensive Income (Loss)					-10.867						-10.867	0	-10.86
	Issue of equity													
	Capital Decrease													
	Capital Advance				38.101.261									38.101.26
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
od 6.2023	Dividends Paid													
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share													
	Transactions Increase (Decrease) through Treasury Share 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													
ı	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													
ı	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	22.438.910	38.101.261	-16.564			9.584	-14.376.890	-3.389.621	51.566.680	0	51.566.68
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	32.000.000	32.417.752		-43.374			9.584	-14.376.894	-11.468.705	38.538.363	0	38.538.36
	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													
	restated balances Transfers	27								-11.468.705	11 469 705	0	0	
	Total Comprehensive Income (Loss)	·				61.047				-11.400.105		-6.157.225		-6.157.22
	Profit (loss)											-6.218.272		-6.218.27
	Other Comprehensive Income (Loss)					61.047						61.047		61.04
	Issue of equity													
	Capital Decrease													
	Capital Advance				39.092.635							39.092.635	0	39.092.63
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													

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