



KAMUYU AYDINLATMA PLATFORMU

PHİLLİP PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent 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.

Sonuç

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)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	39.891.231	570
Financial Investments	7	29.611.200	37.653.859
Trade Receivables	10	2.198.087	657.632
Trade Receivables Due From Related Parties	10,37	2.198.087	657.632
Other Receivables		229.791	22.759
Other Receivables Due From Related Parties	11,37	125.185	10.776
Other Receivables Due From Unrelated Parties	11	104.606	11.983
Prepayments	15	661.132	97.086
Current Tax Assets	25	0	118.496
SUB-TOTAL		72.591.441	38.550.402
Total current assets		72.591.441	38.550.402
NON-CURRENT ASSETS			
Property, plant and equipment	18	298.291	65.589
Right of Use Assets	18	2.673.075	1.604.446
Intangible assets and goodwill		53.933	64.755
Other intangible assets	19	53.933	64.755
Total non-current assets		3.025.299	1.734.790
Total assets		75.616.740	40.285.192
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	440.934	55.231
Trade Payables	10	381.672	179.010
Trade Payables to Unrelated Parties	10	381.672	179.010
Employee Benefit Obligations	20	1.061.934	695.905
Other Payables	11	179.240	90.460
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated Parties	11	179.240	90.460
Current tax liabilities, current	35	289.540	0
Current provisions	24	170.333	28.290
Current provisions for employee benefits	24	170.333	28.290
SUB-TOTAL		2.523.653	1.048.896
Total current liabilities		2.523.653	1.048.896
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.256.667	481.249
Non-current provisions	22-24	142.259	127.464
Non-current provisions for employee benefits	22-24	142.259	127.464
Deferred Tax Liabilities	35	220.388	89.220
Total non-current liabilities		1.619.314	697.933
Total liabilities		4.142.967	1.746.829
EQUITY			
Equity attributable to owners of parent		71.473.773	38.538.363
Issued capital	27	32.000.000	32.000.000
Inflation Adjustments on Capital	27	32.417.752	32.417.752
Capital Advance	27	39.092.635	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		17.673	-43.374
Gains (Losses) on Revaluation and Remeasurement		17.673	-43.374
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	17.673	-43.374
Restricted Reserves Appropriated From Profits	27	9.584	9.584
Prior Years' Profits or Losses	27	-25.845.599	-14.376.894
Current Period Net Profit Or Loss	27	-6.218.272	-11.468.705
Total equity		71.473.773	38.538.363
Total Liabilities and Equity		75.616.740	40.285.192



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	1.083.952
Cost of sales	28	-2.563.180	-693.729	-1.450.099	-413.028
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.446.029	1.434.486	4.740.880	670.924
GROSS PROFIT (LOSS)		7.446.029	1.434.486	4.740.880	670.924
General Administrative Expenses	29,30	-14.643.081	-3.914.511	-8.444.034	-2.093.766
Marketing Expenses	29,30	0	0		
Other Income from Operating Activities	31	10.141.477	1.865.403	6.454.958	1.114.527
Other Expenses from Operating Activities	31	-12.125	0	-12.125	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.932.300	-614.622	2.739.679	-308.315
Investment Activity Income	32		25.407		3.649
Investment Activity Expenses	32	-223.489	0	-367.517	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.708.811	-589.215	2.372.162	-304.666
Finance income	33	0	0	0	0
Finance costs	33	-150.194	-40.030	-71.637	-20.171
Gains (losses) on net monetary position		-8.218.485	-2.760.146	-3.886.171	-1.029.757
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.659.868	-3.389.391	-1.585.646	-1.354.594
Tax (Expense) Income, Continuing Operations	35	-558.404	-230	-548.107	3.485
Current Period Tax (Expense) Income	35	-432.021	0	-432.021	0
Deferred Tax (Expense) Income	35	-126.383	-230	-116.086	3.485
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.218.272	-3.389.621	-2.133.753	-1.351.109
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0	0	0	0
PROFIT (LOSS)		-6.218.272	-3.389.621	-2.133.753	-1.351.109
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-6.218.272	-3.389.621	-2.133.753	-1.351.109
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 - 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	0
Owners of Parent		-6.157.225	-3.400.488	-2.125.350	-1.368.390

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-8.761.757	-2.567.387
Profit (Loss)		-6.218.272	-3.389.621
Adjustments to Reconcile Profit (Loss)		-1.297.459	1.181.257
Adjustments for depreciation and amortisation expense	18	675.501	52.593
Adjustments for provisions		244.048	77.832
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	102.005	65.834
Adjustments for (Reversal of) Other Provisions	24	142.043	11.998
Adjustments for Interest (Income) Expenses	33	-2.191.636	-448.167
Adjustments for fair value losses (gains)	7	223.489	-25.407
Adjustments for Tax (Income) Expenses	35	558.404	230
Adjustments Related to Gain and Losses on Net Monetary Position		-807.265	1.524.176
Changes in Working Capital		-1.654.062	-315.869
Adjustments for decrease (increase) in trade accounts receivable		-1.540.455	57.030
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-1.540.455	65.116
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	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-92.623	-1.506
Decrease (Increase) in Prepaid Expenses	15	-564.046	-314.824
Adjustments for increase (decrease) in trade accounts payable		202.662	-87.473
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	202.662	-87.473
Increase (Decrease) in Employee Benefit Liabilities	20	366.029	27.620
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	10.352.817
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	7	7.819.170	10.337.794
Proceeds from sales of property, plant, equipment and intangible assets		0	15.023
Proceeds from sales of property, plant and equipment	18	0	15.023
Purchase of Property, Plant, Equipment and Intangible Assets		-263.904	0
Purchase of property, plant and equipment	18	-263.904	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		41.097.265	38.530.276
Proceeds from Capital Advances	27	39.092.635	38.101.261
Payments of Lease Liabilities		-187.006	-19.152
Interest paid		-150.194	-40.030
Interest Received		2.341.830	488.197
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		39.890.774	46.315.706
Net increase (decrease) in cash and cash equivalents		39.890.774	46.315.706
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
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		39.891.231	47.627.085



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference		Equity												
		Equity attributable to owners of parent (member)											Non-controlling interests (member)	
		Issued Capital	Inflation Adjustments on Capital	Capital Advance	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				
					Gains/Losses on Revaluation and Remeasurement (member)		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			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	27	7.500.000	21.035.425	2.703.485	-5.697				9.594	-5.479.804	-8.897.086	16.865.907	0	16.865.907
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	0
Total Comprehensive Income (Loss)					-10.867						-3.389.621	-3.400.488	0	-3.400.488
Profit (loss)											-3.389.621	-3.389.621	0	-3.389.621
Other Comprehensive Income (Loss)					-10.867							-10.867	0	-10.867
Issue of equity														0
Capital Decrease														0
Capital Advance				38.101.261										38.101.261
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	22.438.910	38.101.261	-16.564				9.594	-14.376.890	-3.389.621	51.566.680	0	51.566.680
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				9.594	-14.376.894	-11.468.705	38.538.363	0	38.538.363
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									-11.468.705	11.468.705	0	0	0
Total Comprehensive Income (Loss)					61.047						-6.218.272	-6.157.225	0	-6.157.225
Profit (loss)											-6.218.272	-6.218.272	0	-6.218.272
Other Comprehensive Income (Loss)					61.047							61.047	0	61.047
Issue of equity														0
Capital Decrease														
Capital Advance				39.092.635								39.092.635	0	39.092.635
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														

Current Period 01.01.2024 - 30.06.2024														
	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													
	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	32.000.000	32.417.752	39.092.635		17.673		9.584	-25.845.599	-6.218.272	71.473.773	0	71.473.773