



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

NEO PORTFÖY YÖNETİMİ A.Ş.

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Neo Portföy Yönetimi Anonim Şirketi

Genel Kurulu'na

A. Finansal Tabloların Bağımsız Denetimi

Giriş

Neo Portföy Yönetimi Anonim Şirketi'nin (Şirket) 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin TMS 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 Standartlarına 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, Neo Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2024 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışının TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Erdoğan Çetinkaya

Sorumlu Denetçi

İstanbul, 24 Eylül 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	4	1.985.683	832.640
Financial Investments	5	110.299.707	94.673.483
Trade Receivables		27.458.150	17.368.770
Trade Receivables Due From Related Parties	6	27.220.453	17.299.964
Trade Receivables Due From Unrelated Parties	7	237.697	68.806
Other Receivables		527.057	517.002
Other Receivables Due From Unrelated Parties	8	527.057	517.002
Prepayments	9	1.424.501	0
SUB-TOTAL		141.695.098	113.391.895
Total current assets		141.695.098	113.391.895
NON-CURRENT ASSETS			
Property, plant and equipment		376.660	340.025
Fixtures and fittings	10	376.660	340.025
Intangible assets and goodwill		108.718	147.003
Other Rights	11	108.718	147.003
Prepayments	9	102.878	128.325
Deferred Tax Asset	15	138.486	189.907
Total non-current assets		726.742	805.260
Total assets		142.421.840	114.197.155
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		2.123.165	1.517.546
Trade Payables to Related Parties	6	2.639	1.968
Trade Payables to Unrelated Parties	7	2.120.526	1.515.578
Employee Benefit Obligations	14	57.332	29.197
Other Payables		42.500	0
Other Payables to Unrelated Parties	8	42.500	0
Current tax liabilities, current	15	10.307.706	7.352.679
Current provisions		418.376	562.614
Current provisions for employee benefits	14	418.376	562.614
Other Current Liabilities	12	5.574.176	4.921.079
SUB-TOTAL		18.523.255	14.383.115
Total current liabilities		18.523.255	14.383.115
NON-CURRENT LIABILITIES			
Other Payables		205.417	362.250
Other Payables to Unrelated parties	8	205.417	362.250
Non-current provisions		746.819	521.218
Non-current provisions for employee benefits	14	746.819	521.218
Deferred Tax Liabilities	15		152.567
Total non-current liabilities		952.236	1.036.035
Total liabilities		19.475.491	15.419.150
EQUITY			
Equity attributable to owners of parent		122.946.349	98.778.005
Issued capital	17	37.000.000	37.000.000
Inflation Adjustments on Capital	17	55.545.039	55.545.039
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		68.730	64.565
Gains (Losses) on Revaluation and Remeasurement		68.730	64.565
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	68.730	64.565
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits	17	1.199.999	1.200.000
Other reserves	17	1.299.515	1.299.515
Prior Years' Profits or Losses		3.668.886	-25.352.329
Current Period Net Profit Or Loss	16	24.164.180	29.021.215
Total equity		122.946.349	98.778.005
Total Liabilities and Equity		142.421.840	114.197.155



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2024 - 30.06.2024	01.01.2023 - 30.06.2023	Months 01.04.2024 - 30.06.2024	3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	595.140.693	169.921.870	374.090.765	63.114.855
Cost of sales	18	-439.187.498	-100.459.465	-292.393.214	-35.236.977
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		155.953.195	69.462.405	81.697.551	27.877.878
GROSS PROFIT (LOSS)		155.953.195	69.462.405	81.697.551	27.877.878
General Administrative Expenses	19	-88.813.830	-49.525.209	-40.324.423	-19.649.561
Other Income from Operating Activities	20	2.723.759	11.265.539	-3.719.488	11.082.709
Other Expenses from Operating Activities	20	-5.709.621	-1.861.349	-3.677.331	-122.103
PROFIT (LOSS) FROM OPERATING ACTIVITIES		64.153.503	29.341.386	33.976.309	19.188.923
Investment Activity Income	21	4.123.845	3.527.449	4.054.839	1.453.891
Investment Activity Expenses	21	-2.732.198	-3.006.868	-2.732.198	-1.620.548
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		65.545.150	29.861.967	35.298.950	19.022.266
Gains (losses) on net monetary position	27	-23.557.275	-6.379.011	-9.656.859	-2.738.327
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		41.987.875	23.482.956	25.642.091	16.283.939
Tax (Expense) Income, Continuing Operations		-17.823.695	-7.474.799	-8.731.655	-4.794.646
Current Period Tax (Expense) Income	15	-17.926.625	-7.493.579	-8.727.192	-4.786.358
Deferred Tax (Expense) Income		102.930	18.780	-4.463	-8.288
PROFIT (LOSS) FROM CONTINUING OPERATIONS		24.164.180	16.008.157	16.910.436	11.489.293
PROFIT (LOSS)		24.164.180	16.008.157	16.910.436	11.489.293
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		24.164.180	16.008.157	16.910.436	11.489.293
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)		24.164.180	16.008.157	16.910.436	11.489.293
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		4.165	-74.384	-119.996	-74.384
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	5.950	-99.178	-171.424	-99.178
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.785	24.794	51.428	24.794
Current Period Tax (Expense) Income	15	-1.785	24.794	51.428	24.794
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		4.165	-74.384	-119.996	-74.384
TOTAL COMPREHENSIVE INCOME (LOSS)		24.168.345	15.933.773	16.790.440	11.414.909
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		24.168.345	15.933.773	16.790.440	11.414.909

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		1.235.677	-8.640.173
Profit (Loss)		24.164.180	16.008.157
Adjustments to Reconcile Profit (Loss)		18.058.851	1.714.198
Adjustments for depreciation and amortisation expense	22	84.285	70.791
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-13.505	93.692
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	-13.505	93.692
Adjustments for provisions		178.769	217.503
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	323.007	198.492
Adjustments for (Reversal of) Other Provisions		-144.238	19.011
Adjustments for Interest (Income) Expenses		1.331.142	-9.135.309
Adjustments for Interest Income		-1.785.705	-10.368.981
Adjustments for interest expense	21	3.116.847	1.233.672
Adjustments for Tax (Income) Expenses		17.823.695	7.474.799
Other adjustments for non-cash items		-24.902.810	-3.386.289
Adjustments Related to Gain and Losses on Net Monetary Position		23.557.275	6.379.011
Changes in Working Capital		-25.938.690	-23.699.824
Decrease (Increase) in Financial Investments		-15.626.224	-28.366.118
Adjustments for decrease (increase) in trade accounts receivable		-10.075.875	2.921.707
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-9.906.984	-6.119.910
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-168.891	9.041.617
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-10.055	-178.327
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-10.055	-178.327
Decrease (Increase) in Prepaid Expenses		-1.399.054	-750.827
Adjustments for increase (decrease) in trade accounts payable		605.619	815.313
Increase (Decrease) in Trade Accounts Payables to Related Parties		671	2.188
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		604.948	813.125
Increase (Decrease) in Employee Benefit Liabilities		28.135	198.279
Adjustments for increase (decrease) in other operating payables		-114.333	583.430
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-114.333	583.430
Other Adjustments for Other Increase (Decrease) in Working Capital		653.097	1.076.719
Increase (Decrease) in Other Payables Related with Operations		653.097	1.076.719
Cash Flows from (used in) Operations		16.284.341	-5.977.469
Income taxes refund (paid)	15	-15.048.664	-2.662.704
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-82.634	-201.894
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-82.634	-201.894
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	39.065.086
Proceeds from Issuing Shares or Other Equity Instruments			39.065.086
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.153.043	30.223.019
Net increase (decrease) in cash and cash equivalents		1.153.043	30.223.019
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		832.640	14.442.818
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.985.683	44.665.837

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]											Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on Capital	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]	Other reserves [member]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)			Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		9,000,000	35,497,836		53,691				411,337	3,153,110	-10,653,464	-6,781,686	30,680,824		30,680,824
	Adjustments Related to Accounting Policy Changes															0
	Adjustments Related to Required Changes in Accounting Policies															0
	Adjustments Related to Voluntary Changes in Accounting Policies															0
	Adjustments Related to Errors															0
	Other Restatements															0
	Restated Balances															0
	Transfers	17	5,234,421	3,747,697						396,822	-1,461,756	-14,698,870	6,781,686	0		0
	Total Comprehensive Income (Loss)															0
	Profit (loss)												16,008,156	16,008,156		16,008,156
	Other Comprehensive Income (Loss)	17				-74,384								-74,384		-74,384
	Issue of equity		22,765,579	16,299,508										39,065,087		39,065,087
	Capital Decrease															0
	Capital Advance															0
	Effect of Merger or Liquidation or Division															0
	Effects of Business Combinations Under Common Control															0
	Advance Dividend Payments															0
	Dividends Paid															0
Decrease through Other Distributions to Owners															0	
Increase (Decrease) through Treasury Share Transactions															0	
Increase (Decrease) through Share-Based Payment Transactions															0	
Acquisition or Disposal of a Subsidiary															0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0	
Transactions with noncontrolling shareholders															0	
Increase through Other Contributions by Owners															0	
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															0	
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															0	
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															0	
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															0	
Increase (decrease) through other changes, equity															0	
Equity at end of period		37,000,000	55,545,041		-20,693			0	808,159	1,691,354	-25,352,334	16,008,156	85,679,683		85,679,683	
Current Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		37,000,000	55,545,039		64,565				1,199,999	1,299,515	-25,352,329	29,021,215	98,778,004		98,778,004
	Adjustments Related to Accounting Policy Changes															0
	Adjustments Related to Required Changes in Accounting Policies															0
	Adjustments Related to Voluntary Changes in Accounting Policies															0
	Adjustments Related to Errors															0
	Other Restatements															0
	Restated Balances															0
	Transfers	17										29,021,215	-29,021,215	0		0
	Total Comprehensive Income (Loss)															0
	Profit (loss)												24,164,180	24,164,180		24,164,180
	Other Comprehensive Income (Loss)	17				4,165								4,165		4,165
	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															0
	Advance Dividend Payments															0
	Dividends Paid															0
Decrease through Other Distributions to Owners															0	

	Increase (Decrease) through Treasury Share Transactions																0
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
	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																0
	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																0
	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																0
	Increase (decrease) through other changes, equity																0
	Equity at end of period		37,000,000	55,545,039		68,730				1,199,999	1,299,515	3,668,886	24,164,180	122,946,349			122,946,349