



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independent Audit Company	RAM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA HESAP DÖNEMİNE AİT FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

MT Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu ve Ortakları'na

İstanbul, Türkiye

1. Giriş

MT Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr 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'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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.

2. 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.

3. Dikkat Çekilen Husus

Finansal durum ve performans deęerlendirmelerinin tespitine imkân vermek üzere , Şirket'in finansal tabloları önceki dönemlerle karşılaştırmalı olarak hazırlanmaktadır. Şirket, 30 Haziran 2024 tarihli finansal durum tablosunu, 31 Aralık 2023 tarihli finansal durum tablosu ile karşılaştırmalı olarak düzenlemiştir fakat Şirket'in 07 Kasım 2023 tarihinde kurulmuş olmasından dolayı; ilişikteki 30 Haziran 2024 tarihinde sona eren hesap dönemine ait kâr veya zarar tablosu, dięer kapsamlı gelir tablosu, özkaynak deęişim tablosu ve nakit akış tablosu, önceki yıllarla karşılaştırmalı olarak sunulamamıştır.

4. Sonuç

Sınırlı bağımsız denetimimize göre; MT Portföy Yönetimi Anonim Şirketi'nin ilişikteki ara dönem finansal bilgilerinin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ram Bağımsız Denetim ve Danışmanlık Anonim Şirketi

Member firm of ShineWing International

Ömer Çekiç

Sorumlu Denetçi

24 Eylül 2024

İstanbul, Türkiye

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	14.626.505	56.086.025
Financial Investments	5	54.368.786	0
Prepayments	8	1.060.651	989.639
SUB-TOTAL		70.055.942	57.075.664
Total current assets		70.055.942	57.075.664
NON-CURRENT ASSETS			
Other Receivables	7	379.378	461.518
Other Receivables Due From Unrelated Parties		379.378	461.518
Property, plant and equipment	12	10.547.349	11.685.804
Right of Use Assets	11	6.880.921	7.659.894
Total non-current assets		17.807.648	19.807.216
Total assets		87.863.590	76.882.880
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	6	2.152.108	2.684.423
Trade Payables	10	643.000	11.429.107
Trade Payables to Unrelated Parties		643.000	11.429.107
Other Payables	7	1.037.937	909.081
Other Payables to Unrelated Parties		1.037.937	909.081
Current tax liabilities, current	20	6.927.602	2.294.070
SUB-TOTAL		10.760.647	17.316.681
Total current liabilities		10.760.647	17.316.681
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	4.658.306	5.191.914
Deferred Tax Liabilities	20	2.931.138	3.018.592
Total non-current liabilities		7.589.444	8.210.506
Total liabilities		18.350.091	25.527.187
EQUITY			
Equity attributable to owners of parent		69.513.499	51.355.693
Issued capital	14.1	30.000.000	30.000.000
Inflation Adjustments on Capital	14.1	8.515.748	8.515.748
Prior Years' Profits or Losses	14.2	12.839.945	
Current Period Net Profit Or Loss	21	18.157.806	12.839.945
Non-controlling interests		0	0
Total equity		69.513.499	51.355.693
Total Liabilities and Equity		87.863.590	76.882.880



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	15	2.382.127.435		1.686.750.830	
Cost of sales	15	-2.312.694.322		-1.635.123.026	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		69.433.113	0	51.627.804	
GROSS PROFIT (LOSS)		69.433.113	0	51.627.804	
General Administrative Expenses	17.1	-12.633.805		-8.545.972	
Marketing Expenses	17.2	-15.454.729		-13.810.006	
Other Income from Operating Activities	18.1	369.740		345.188	
Other Expenses from Operating Activities	18.2	-315.977		-156.119	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		41.398.342	0	29.460.895	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		41.398.342	0	29.460.895	
Finance income	19.1	4.555.648		2.134.399	
Finance costs	19.2	-8.647.012		-7.641.418	
Gains (losses) on net monetary position		-8.489.444		-3.505.523	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		28.817.534	0	20.448.353	
Tax (Expense) Income, Continuing Operations		-10.659.728	0	-6.999.169	
Current Period Tax (Expense) Income	20	-10.747.182		-7.152.523	
Deferred Tax (Expense) Income	20	87.454		153.354	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		18.157.806	0	13.449.184	
PROFIT (LOSS)	21	18.157.806	0	13.449.184	
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		18.157.806		13.449.184	
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)		18.157.806		13.449.184	
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0		0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0		0	
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	
TOTAL COMPREHENSIVE INCOME (LOSS)		18.157.806	0	13.449.184	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	
Owners of Parent		18.157.806		13.449.184	

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		-34.258.010	
Profit (Loss)	21	18.157.806	
Profit (Loss) from Continuing Operations		18.157.806	
Adjustments to Reconcile Profit (Loss)		8.037.721	
Adjustments for depreciation and amortisation expense	11-12	2.000.824	
Adjustments for Interest (Income) Expenses		-3.435.522	
Adjustments for Interest Income	19.1	-3.507.682	
Deferred Financial Expense from Credit Purchases	18.1	-29.100	
Unearned Financial Income from Credit Sales	18.2	101.260	
Adjustments for Tax (Income) Expenses	20	-87.454	
Adjustments Related to Gain and Losses on Net Monetary Position		9.559.873	
Changes in Working Capital		-60.453.537	
Decrease (Increase) in Financial Investments	5	-54.368.786	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	82.140	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		82.140	
Decrease (Increase) in Prepaid Expenses	8	-71.012	
Adjustments for increase (decrease) in trade accounts payable	10	-10.858.267	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-10.858.267	
Adjustments for increase (decrease) in other operating payables	7-20	4.762.388	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		4.762.388	
Cash Flows from (used in) Operations		-34.258.010	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-83.396	
Purchase of Property, Plant, Equipment and Intangible Assets		-83.396	
Purchase of property, plant and equipment	12	-83.396	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		4.003.619	
Repayments of borrowings	6	495.937	
Cash Outflows from Other Financial Liabilities		495.937	
Interest Received	19.1	3.507.682	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-30.337.787	
Net increase (decrease) in cash and cash equivalents		-30.337.787	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	56.086.025	
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-11.121.733	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	14.626.505	

[illegible]

	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		30,000,000	8,515,748				12,839,945	18,157,806	69,513,499		0 69,513,499