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KAMUYU AYDINLATMA PLATFORMU

BLUPAY MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	BAKIŞ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Tablolara İlişkin Bağımsız Denetim Raporu

Blupay Menkul Değerler Anonim Şirketi Genel Kurulu'na

Giriş

Blupay Menkul Değerler Anonim Şirketi ("Şirket"), 30 Haziran 2024 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap 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 tablolarını Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bakış YMM ve Bağımsız Denetim A.Ş.

İrfan VURAL

Sorumlu Denetçi

Ankara, 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	3	40.661.397	5.845.457
Other Receivables	7,18	45.338.290	20.128.621
Other Receivables Due From Related Parties	18	18.903.251	10.935.115
Other Receivables Due From Unrelated Parties	7	26.435.039	9.193.506
Prepayments		76.406	325.356
Prepayments to Related Parties	6	76.406	325.356
Other current assets		3.490.325	3.150.350
Other Current Assets Due From Related Parties	10	3.490.325	3.150.350
SUB-TOTAL		**89.566.418**	**29.449.784**
Total current assets		**89.566.418**	**29.449.784**
NON-CURRENT ASSETS			
Other Receivables		566.161	17.497
Other Receivables Due From Unrelated Parties	7	566.161	17.497
Property, plant and equipment		94.060.954	85.034.986
Fixtures and fittings	8	2.299.199	1.986.717
Construction in Progress	8	91.761.755	83.048.269
Intangible assets and goodwill		70.519	73.153
Other Rights	9	70.519	73.153
Prepayments		289.547	0
Prepayments to Related Parties	6	289.547	0
Total non-current assets		**94.987.181**	**85.125.636**
Total assets		**184.553.599**	**114.575.420**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		2.607.427	2.243.453
Trade Payables to Unrelated Parties	4	2.607.427	2.243.453
Employee Benefit Obligations	5	1.110.484	796.008
Other Payables		1.471.155	605.116
Other Payables to Related Parties	18	547.215	515.154
Other Payables to Unrelated Parties		923.940	89.962
Current provisions		1.515.009	357.980
Current provisions for employee benefits	13	1.515.009	357.980
Other Current Liabilities		1.456.768	1.514.482
Other Current Liabilities to Related Parties	10	1.456.768	1.514.482
SUB-TOTAL		**8.160.843**	**5.517.039**
Total current liabilities		**8.160.843**	**5.517.039**
NON-CURRENT LIABILITIES			
Non-current provisions		597.983	102.734
Non-current provisions for employee benefits	13	597.983	102.734
Deferred Tax Liabilities	12	6.520.682	5.692.643
Total non-current liabilities		**7.118.665**	**5.795.377**
Total liabilities		**15.279.508**	**11.312.416**
EQUITY			
Equity attributable to owners of parent		169.274.091	103.263.004
Issued capital	11	154.010.815	73.000.000
Inflation Adjustments on Capital	11	71.256.197	61.467.145
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		139.399	
Gains (Losses) on Revaluation and Remeasurement		139.399	
Gains (Losses) on Remeasurements of Defined Benefit Plans		139.399	
Restricted Reserves Appropriated From Profits		16.452.000	0
Other Restricted Profit Reserves		16.452.000	0
Prior Years' Profits or Losses		-31.204.141	-8.174.298
Current Period Net Profit Or Loss		-41.380.179	-23.029.843
Total equity		**169.274.091**	**103.263.004**
Total Liabilities and Equity		**184.553.599**	**114.575.420**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		0	0		
Cost of sales		0	0		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0		
GROSS PROFIT (LOSS)		0	0		
General Administrative Expenses	15	-31.988.094	-5.251.438		
Other Income from Operating Activities	16	941.687	162.125		
Other Expenses from Operating Activities	16	-625.023	-260.634		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-31.671.430	-5.349.947		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-31.671.430	-5.349.947		
Finance income	17	2.602.212	501.137		
Finance costs	17	-1.152.266	-164.716		
Gains (losses) on net monetary position		-9.261.562	-3.620.129		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-39.483.046	-8.633.655		
Tax (Expense) Income, Continuing Operations		-1.897.133	-1.822.765		
Deferred Tax (Expense) Income	12	-1.897.133	-1.822.765		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-41.380.179	-10.456.420		
PROFIT (LOSS)		-41.380.179	-10.456.420		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-41.380.179	-10.456.420		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		139.399	206.373		
Gains (Losses) on Remeasurements of Defined Benefit Plans		199.142	294.819		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-59.743	-88.446		
Deferred Tax (Expense) Income		-59.743	-88.446		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**139.399**	**206.373**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-41.240.780**	**-10.250.047**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-41.240.780	-10.250.047		

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		**-35.598.005**	**-5.449.242**
Profit (Loss)		-41.380.179	-10.456.420
Adjustments to Reconcile Profit (Loss)		**34.068.218**	**19.575.671**
Adjustments for depreciation and amortisation expense	8,9	414.394	207.644
Adjustments for provisions		1.942.779	450.167
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	1.942.779	450.167
Adjustments for Tax (Income) Expenses	12	1.897.133	1.822.765
Adjustments Related to Gain and Losses on Net Monetary Position		29.813.912	17.095.095
Changes in Working Capital		**-28.286.044**	**-14.568.493**
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-29.753.264	-7.490.364
Decrease (Increase) in Other Related Party Receivables Related with Operations		-29.753.264	-7.490.364
Decrease (Increase) in Prepaid Expenses		-40.597	-892.479
Adjustments for increase (decrease) in trade accounts payable		808.846	-450.119
Increase (Decrease) in Trade Accounts Payables to Related Parties		808.846	-450.119
Increase (Decrease) in Employee Benefit Liabilities		472.323	966.455
Adjustments for increase (decrease) in other operating payables		986.032	-6.803.428
Increase (Decrease) in Other Operating Payables to Related Parties		986.032	-6.803.428
Other Adjustments for Other Increase (Decrease) in Working Capital		-759.384	101.442
Decrease (Increase) in Other Assets Related with Operations		-759.384	101.442
Cash Flows from (used in) Operations		**-35.598.005**	**-5.449.242**
Payments Related with Provisions for Employee Benefits	13	0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-9.437.729**	**-21.388.680**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-9.437.729	-21.388.680
Purchase of property, plant and equipment	8	-9.437.729	-21.388.680
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**81.010.815**	**8.635.000**
Proceeds from Capital Advances		81.010.815	8.635.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		35.975.081	-18.202.922
Net increase (decrease) in cash and cash equivalents		35.975.081	-18.202.922
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**5.845.457**	**47.477.271**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.159.141	-25.818.947
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**40.661.397**	**3.455.402**

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	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								
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		**32.000.000**	**41.250.815**	**0**			**4.307.033**	**-251.316**	**-7.922.982**	**69.383.550**		**69.383.550**
	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		0	0	0			0	-7.922.982	7.922.982	0		0
	Total Comprehensive Income (Loss)		0	0	206.373			0	0	-10.456.420	-10.250.047		-10.250.047
	Profit (loss)												0
	Other Comprehensive Income (Loss)												0
	Issue of equity		8.635.000	7.137.451	0			-4.307.033	0	0	11.465.418		11.465.418
	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		**40.635.000**	**48.388.266**	**206.373**			**0**	**-8.174.298**	**-10.456.420**	**70.598.921**		**70.598.921**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**73.000.000**	**61.467.145**	**0**			**0**	**-8.174.298**	**-23.029.843**	**103.263.004**		**103.263.004**
	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		0	0	0			0	-23.029.843	23.029.843	0		0
	Total Comprehensive Income (Loss)		0	0	139.399			0	0	-41.380.179	-41.240.780		-41.240.780
	Profit (loss)												0
	Other Comprehensive Income (Loss)												0
	Issue of equity		81.010.815	9.789.052	0			-90.799.867	0	0	0		0
	Capital Decrease												0
	Capital Advance		0	0	0			107.251.867	0	0	107.251.867		107.251.867
	Effect of Merger or Liquidation or Division												0
	Effects of Business Combinations Under Common Control												0
	Advance Dividend Payments												0
	Dividends Paid												

Current Period 01.01.2024 - 30.06.2024															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		**154.010.815**	**71.256.197**	**139.399**					**16.452.000**	**-31.204.141**	**-41.380.179**	**169.274.091**		**169.274.091**