KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Strateji Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu'na

Giriş

1. Strateji Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar 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 Standartları'na 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

2. 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

3. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Strateji Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren üç aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

HLB SAYGIN BAĞIMSIZ DENETİM A.Ş.

(A member of **HLB International)**

İstanbul, 25 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	1.128.638	3.129.712
Financial Investments	5	49.515.097	38.538.483
Financial Assets Available-for-sale		49.515.097	38.538.483
Trade Receivables	6.a	26.372.773	33.209.313
Trade Receivables Due From Related Parties		0	3.677.602
Trade Receivables Due From Unrelated Parties		26.372.773	29.531.711
Other Receivables	7.a	4.714.941	343.660
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		4.714.941	343.660
Prepayments	8	3.765.278	330.328
Prepayments to Unrelated Parties		3.765.278	330.328
Current Tax Assets	29.a	0	
SUB-TOTAL		**85.496.727**	**75.551.496**
Total current assets		**85.496.727**	**75.551.496**
NON-CURRENT ASSETS			
Property, plant and equipment	10	18.787.116	14.389.324
Machinery And Equipments		1.577.550	521.053
Vehicles		11.491.570	12.267.506
Fixtures and fittings		48.134	0
Leasehold Improvements		5.669.862	1.600.765
Right of Use Assets	13	0	0
Prepayments		0	
Deferred Tax Asset	27.c	0	450.835
Total non-current assets		**18.787.116**	**14.840.159**
Total assets		**104.283.843**	**90.391.655**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.060.510	420.736
Current Borrowings From Related Parties		1.060.510	420.736
Lease Liabilities	6.b	1.060.510	420.736
Current Borrowings From Unrelated Parties		0	
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Related Parties	16	0	0
Bank Loans		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Bank Loans		0	0
Lease Liabilities	14.a		0
Trade Payables	6.b	0	0
Trade Payables to Unrelated Parties		0	0
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	10.a	395.270	622.120
Other Payables	7.b	290.494	269.219
Other Payables to Unrelated Parties		290.494	269.219
Current tax liabilities, current	27	2.251.146	3.934.615
Current provisions		1.606.608	911.409
Current provisions for employee benefits	19.b	1.062.967	655.651
Other current provisions	20	543.641	255.758
SUB-TOTAL		**5.604.028**	**6.158.099**
Total current liabilities		**5.604.028**	**6.158.099**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties	14.b	0	0
Lease Liabilities		0	0
Long Term Borrowings From Unrelated Parties		0	0
Non-current provisions	19.c	1.017.974	694.946
Non-current provisions for employee benefits		1.017.974	694.946

Deferred Tax Liabilities	29.d	1.215.550	0
Total non-current liabilities		**2.233.524**	**694.946**
Total liabilities		**7.837.552**	**6.853.045**
EQUITY			
Equity attributable to owners of parent		96.446.291	83.538.610
Issued capital	21.a	30.000.000	30.000.000
Inflation Adjustments on Capital	21.a	46.528.893	46.528.893
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	23.c	0	-451.404
Gains (Losses) on Revaluation and Remeasurement		0	-451.404
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-451.404
Restricted Reserves Appropriated From Profits	21.b	9.175.987	4.350.884
Legal Reserves		9.175.987	4.350.884
Prior Years' Profits or Losses	21.d	-2.166.270	-12.360.351
Current Period Net Profit Or Loss	21.d	12.907.681	15.470.588
Total equity		**96.446.291**	**83.538.610**
Total Liabilities and Equity		**104.283.843**	**90.391.655**

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	22.a	130.149.541	109.310.383	61.429.701	57.969.696
Cost of sales	22.b	-98.772.954	-69.261.573	-43.575.032	-35.794.406
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.376.587	40.048.810	17.854.669	22.175.290
GROSS PROFIT (LOSS)		31.376.587	40.048.810	17.854.669	22.175.290
General Administrative Expenses	23	-17.775.181	-22.171.693	-5.615.456	-15.034.037
Other Income from Operating Activities	24.a	12.482.460	19.185.248	6.042.636	15.615.656
Other Expenses from Operating Activities	24.b	-1.426.225	-298.044	-629.204	-168.745
PROFIT (LOSS) FROM OPERATING ACTIVITIES		24.657.641	36.764.321	17.652.645	22.588.164
Investment Activity Income	25	123.906	2.272.990	123.906	1.134.820
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.781.547	39.037.311	17.776.551	23.722.984
Finance income	26.a	7.354.075	1.502.994	102.841	749.390
Finance costs	26.b	0	-12.528	0	-11.533
Gains (losses) on net monetary position		-12.378.435	-19.031.297	-5.139.998	-11.791.567
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		19.757.187	21.496.480	12.739.394	12.669.274
Tax (Expense) Income, Continuing Operations		-6.849.506	-1.444.550	-4.161.584	2.537.402
Current Period Tax (Expense) Income	27.b	-6.223.245	-3.642.162	-2.321.087	234.746
Deferred Tax (Expense) Income	27.b	-626.261	2.197.612	-1.840.497	2.302.656
PROFIT (LOSS) FROM CONTINUING OPERATIONS		12.907.681	20.051.930	8.577.810	15.206.676
PROFIT (LOSS)		12.907.681	20.051.930	8.577.810	15.206.676
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		12.907.681	20.051.930	8.577.810	15.206.676
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç	28	0,43030000	0,66840000	0,28590000	0,50690000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-451.401	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	21.c	0	-601.870	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	150.469	0	0
Deferred Tax (Expense) Income	21.c	0	150.469	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**-451.401**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**12.907.681**	**19.600.529**	**8.577.810**	**15.206.676**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		12.907.681	19.600.529	8.577.810	15.206.676

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		**-2.955.763**	**14.380.691**
Profit (Loss)		12.907.681	20.051.930
Profit (Loss) from Continuing Operations		12.907.681	20.051.930
Adjustments to Reconcile Profit (Loss)		**1.864.002**	**-2.892.389**
Adjustments for depreciation and amortisation expense		1.474.250	-969.503
Adjustments for provisions		1.018.227	-102.121
Adjustments for (Reversal of) Provisions Related with Employee Benefits		730.344	-85.630
Adjustments for (Reversal of) Other Provisions		287.883	-16.491
Adjustments for Interest (Income) Expenses		0	1.741
Adjustments for Interest Income		0	1.741
Adjustments for Tax (Income) Expenses		6.849.506	0
Other adjustments for which cash effects are investing or financing cash flow		-7.477.981	-1.822.506
Changes in Working Capital		**-10.877.940**	**1.985.732**
Decrease (Increase) in Financial Investments		-10.976.614	-1.332.816
Adjustments for decrease (increase) in trade accounts receivable		6.836.540	-1.923.565
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		6.836.540	-1.923.565
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.371.281	3.290.416
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.371.281	3.290.416
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses		-3.434.950	-956.370
Adjustments for increase (decrease) in trade accounts payable		639.774	3.002.947
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		639.774	3.002.947
Increase (Decrease) in Employee Benefit Liabilities		407.316	148.712
Adjustments for increase (decrease) in other operating payables		21.275	-243.592
Increase (Decrease) in Other Operating Payables to Unrelated Parties		21.275	-243.592
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Decrease (Increase) in Other Assets Related with Operations		0	0
Cash Flows from (used in) Operations		**3.893.743**	**19.145.273**
Payments Related with Provisions for Employee Benefits		0	
Income taxes refund (paid)		-6.849.506	-4.764.582
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**1.093.409**	**-3.249.710**
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	0
Proceeds from sales of property, plant, equipment and intangible assets		-15.824	-3.308.202
Proceeds from sales of property, plant and equipment		-15.824	-3.308.202
Purchase of Property, Plant, Equipment and Intangible Assets		985.327	58.492
Purchase of property, plant and equipment		985.327	58.492
Dividends received		123.906	0
Other inflows (outflows) of cash		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-138.720**	**14.562.569**
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from Issuing Shares or Other Equity Instruments		0	
Proceeds from borrowings		0	0
Repayments of borrowings		0	0
Payments of Lease Liabilities			43.379
Interest paid		0	-290.476
Interest Received		7.354.075	727.149
Other inflows (outflows) of cash		-7.492.795	14.082.517
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.001.074	25.693.550

Net increase (decrease) in cash and cash equivalents		-2.001.074	25.693.550
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**3.129.712**	**11.562.275**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.128.638**	**37.255.825**

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		**8.000.000**	**30.777.300**	**-451.401**			**2.551.011**	**-5.678.480**	**31.448.917**	**66.647.347**		**66.647.347**
	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		22.000.000	15.751.341				2.821.435	-9.123.859	-31.448.917	0		0
	Total Comprehensive Income (Loss)									20.051.930	20.051.930		20.051.930
	Profit (loss)									20.051.930	20.051.930		20.051.930
	Other Comprehensive Income (Loss)												0
	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		**30.000.000**	**46.528.641**	**-451.401**			**5.372.446**	**-14.802.339**	**20.051.930**	**86.699.277**		**86.699.277**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**30.000.000**	**46.528.893**	**-451.404**			**4.350.884**	**-12.360.351**	**15.470.588**	**83.538.610**		**83.538.610**
	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				451.404			4.825.103	10.194.081	-15.470.588	0		0
	Total Comprehensive Income (Loss)									12.907.681	12.907.681		12.907.681
	Profit (loss)									12.907.681	12.907.681		12.907.681
	Other Comprehensive Income (Loss)												0
	Issue of equity												0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												

Current Period													0
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		**30.000.000**	**46.528.893**	**0**			**9.175.987**	**-2.166.270**	**12.907.681**	**96.446.291**		**96.446.291**