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KAMUYU AYDINLATMA PLATFORMU

STRATEJİ MENKUL DEĞERLER 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 Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

1. Strateji Menkul Değerler 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 Menkul Değerler 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)

Servet Gür EYÜPGİLLER SMMM

Sorumlu Denetçi

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	5	203.096.079	36.105.178
Financial Investments	6.a	58.930.234	53.250.674
Financial Assets Available-for-sale		58.930.234	53.250.674
Trade Receivables	7.a	397.170.658	380.920.092
Trade Receivables Due From Unrelated Parties		397.170.658	380.920.092
Other Receivables	8.a	11.381.506	19.563.670
Other Receivables Due From Unrelated Parties		11.381.506	19.563.670
Prepayments	9.a	1.350.396	911.766
Prepayments to Unrelated Parties		1.350.396	911.766
Current Tax Assets	29.a	686.635	557.771
SUB-TOTAL		**672.615.508**	**491.309.151**
Total current assets		**672.615.508**	**491.309.151**
NON-CURRENT ASSETS			
Financial Investments	6.b	328.252	328.252
Financial Assets Available-for-Sale		328.252	328.252
Investments accounted for using equity method	10	23.783.347	20.884.586
Property, plant and equipment	12	39.515.381	10.425.808
Buildings		0	0
Machinery And Equipments		4.511.991	1.666.146
Vehicles		11.316.332	6.332.447
Fixtures and fittings		18.071.539	826.454
Leasehold Improvements		5.615.519	1.600.761
Intangible assets and goodwill	13	1.779.821	1.007.752
Other intangible assets		1.779.821	1.007.752
Prepayments		227.648	532.699
Prepayments to Unrelated Parties		227.648	532.699
Deferred Tax Asset	29.e	0	658.877
Total non-current assets		**65.634.449**	**33.837.974**
Total assets		**738.249.957**	**525.147.125**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	18	96.849	169.489
Current Borrowings From Related Parties		0	0
Bank Loans		0	0
Current Borrowings From Unrelated Parties		96.849	169.489
Other short-term borrowings		96.849	169.489
Trade Payables	7.b	589.756.025	405.819.817
Trade Payables to Unrelated Parties		589.756.025	405.819.817
Employee Benefit Obligations	21.a	1.903.542	708.282
Other Payables		0	3.594.267
Other Payables to Unrelated Parties	8.b	0	3.594.267
Current tax liabilities, current	29.b	10.821.403	0
Current provisions		1.523.603	943.596
Current provisions for employee benefits	21.b	1.458.249	785.147
Other current provisions	22	65.354	158.449
SUB-TOTAL		**604.101.422**	**411.235.451**
Total current liabilities		**604.101.422**	**411.235.451**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Non-current provisions	21.c	1.830.672	1.584.893
Non-current provisions for employee benefits		1.830.672	1.584.893
Deferred Tax Liabilities	29.e	8.510.110	0
Total non-current liabilities		**10.340.782**	**1.584.893**
Total liabilities		**614.442.204**	**412.820.344**
EQUITY			
Equity attributable to owners of parent		123.807.753	112.326.781

Issued capital	23.a	25.000.000	10.000.000
Inflation Adjustments on Capital	23.a	63.830.658	63.830.658
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.093.602	-1.364.100
Gains (Losses) on Revaluation and Remeasurement		-1.093.602	-1.364.100
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.d	-1.093.602	-1.364.100
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Restricted Reserves Appropriated From Profits	23.c	24.692.650	11.255.200
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Legal Reserves		24.692.650	11.255.200
Prior Years' Profits or Losses	23.e	-102.925	26.855.623
Current Period Net Profit Or Loss	23.e	11.480.972	1.749.400
Total equity		**123.807.753**	**112.326.781**
Total Liabilities and Equity		**738.249.957**	**525.147.125**

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	24.a	128.009.247	99.644.725	58.984.311	17.226.659
Cost of sales	24.b	-103.297.810	-44.683.612	-52.567.726	-4.868.657
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		24.711.437	54.961.113	6.416.585	12.358.002
GROSS PROFIT (LOSS)		24.711.437	54.961.113	6.416.585	12.358.002
General Administrative Expenses	25.c	-24.739.608	-17.899.378	-12.912.498	-7.083.308
Marketing Expenses	25.b	-672.882	-736.231	-309.621	-329.453
Research and development expense	25.a	-2.236	-10.089	-1.157	-9.126
Other Income from Operating Activities	26.a	16.151.351	2.314.277	7.188.044	2.310.712
Other Expenses from Operating Activities	26.b	-330.793	-3.637.053	-16.768	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		15.117.269	34.992.639	364.585	7.246.827
Investment Activity Income	27	171.474	123.000	-156.582	40.052
Share of Profit (Loss) from Investments Accounted for Using Equity Method	27	-1.258.917	7.081.832	-4.148.283	4.759.708
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		14.029.826	42.197.471	-3.940.280	12.046.587
Finance income	28.a	5.799.122	18.104.383	2.855.455	16.600.199
Finance costs	28.b	-2.101.788	-1.676.457	-1.557.691	-1.235.639
Gains (losses) on net monetary position		18.518.320	-22.284.633	39.975.207	-11.925.110
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		36.245.480	36.340.764	37.332.691	15.486.037
Tax (Expense) Income, Continuing Operations		-24.764.508	-47.998.337	-21.056.438	-39.128.315
Current Period Tax (Expense) Income	29.d	-12.744.012	-12.796.441	-10.164.000	-4.657.399
Deferred Tax (Expense) Income	29.d	-12.020.496	-35.201.896	-10.892.438	-34.470.916
PROFIT (LOSS) FROM CONTINUING OPERATIONS		11.480.972	-11.657.573	16.276.253	-23.642.278
PROFIT (LOSS)		11.480.972	-11.657.573	16.276.253	-23.642.278
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		11.480.972	-11.657.573	16.276.253	-23.642.278
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	30	0,45920000	-1,16580000	-0,04790000	1,99750000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-1.364.100	0	-1.364.100
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.d	0	-1.364.100	0	-1.364.100
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0		
Deferred Tax (Expense) Income	23.d	0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Exchange Differences on Translation of Foreing Operations		0	0		
Gains (losses) on exchange differences on translation of Foreign Operations		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**-1.364.100**	**0**	**-1.364.100**
TOTAL COMPREHENSIVE INCOME (LOSS)		**11.480.972**	**-13.021.673**	**16.276.253**	**-25.006.378**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		11.480.972	-13.021.673	16.276.253	-25.006.378

Statement of cash flows (Indirect Method)

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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		**454.751.941**	**90.595.513**
Profit (Loss)		11.480.972	-11.657.573
Profit (Loss) from Continuing Operations		11.480.972	-11.657.573
Adjustments to Reconcile Profit (Loss)		**288.793.236**	**256.835.133**
Adjustments for depreciation and amortisation expense		304.478.690	266.594.309
Adjustments for provisions		-766.197	-454.209
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-673.102	-482.337
Adjustments for (Reversal of) Other Provisions		-93.095	28.128
Adjustments for Interest (Income) Expenses		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-2.898.761	-7.081.089
Adjustments for undistributed profits of associates		-2.898.761	-7.081.089
Adjustments for Tax (Income) Expenses		-12.020.496	13.316.677
Other adjustments for which cash effects are investing or financing cash flow		0	-15.540.555
Changes in Working Capital		**167.221.745**	**-141.143.835**
Decrease (Increase) in Financial Investments		-5.679.560	-78.213.914
Adjustments for decrease (increase) in trade accounts receivable		-16.250.566	-237.293.936
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-16.250.566	-237.293.936
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		8.182.164	-18.572.065
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		8.182.164	-18.572.065
Decrease (Increase) in Prepaid Expenses		-567.494	-425.329
Adjustments for increase (decrease) in trade accounts payable		183.936.208	193.317.705
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		183.936.208	193.317.705
Increase (Decrease) in Employee Benefit Liabilities		1.195.260	552.199
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		-3.594.267	-508.495
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.594.267	-508.495
Cash Flows from (used in) Operations		**467.495.953**	**104.033.725**
Payments Related with Provisions for Employee Benefits		0	-641.771
Income taxes refund (paid)		-12.744.012	-12.796.441
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-166.450.743**	**-310.543.266**
Proceeds from sales of property, plant, equipment and intangible assets		-185.639.798	-310.659.736
Proceeds from sales of property, plant and equipment			0
Proceeds from sales of intangible assets		-185.639.798	-310.659.736
Purchase of Property, Plant, Equipment and Intangible Assets		19.017.581	0
Purchase of property, plant and equipment		0	0
Purchase of intangible assets		19.017.581	0
Dividends received		171.474	116.470
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-121.310.297**	**213.067.807**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		15.000.000	4.000.000
Proceeds from Other Financial Borrowings		15.000.000	4.000.000
Repayments of borrowings		-72.640	0
Cash Outflows from Other Financial Liabilities		-72.640	0
Interest paid		-762.585	-1.153.235
Interest Received		5.799.122	1.987.826
Other inflows (outflows) of cash		-141.274.194	208.233.216
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		166.990.901	-6.879.946
Net increase (decrease) in cash and cash equivalents		166.990.901	-6.879.946
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**36.105.178**	**77.437.533**

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**203.096.079**	**70.557.587**

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]	Other Reserves Of Other Gains (Losses)	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		**6.000.000**	**43.542.845**	**-2.738.411**	**-8.206**			**20.369.071**	**24.619.972**	**28.199.083**	**119.984.354**		**119.984.354**
	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		4.000.000							24.199.083	-28.199.083	0		0
	Total Comprehensive Income (Loss)										-11.657.573	-11.657.573		-11.657.573
	Profit (loss)										-11.657.573	-11.657.573		-11.657.573
	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		**10.000.000**	**43.542.845**	**-2.738.411**	**-8.206**			**20.369.071**	**48.819.055**	**-11.657.573**	**108.326.781**		**108.326.781**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**10.000.000**	**63.830.658**	**-1.364.100**	**0**			**11.255.200**	**26.855.623**	**1.749.400**	**112.326.781**		**112.326.781**
	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		15.000.000		270.498				13.437.450	-26.958.548	-1.749.400	0		0
	Total Comprehensive Income (Loss)										11.480.972	11.480.972		11.480.972
	Profit (loss)										11.480.972	11.480.972		11.480.972
	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		**25.000.000**	**63.830.658**	**-1.093.602**	**0**			**24.692.650**	**-102.925**	**11.480.972**	**123.807.753**		**123.807.753**