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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	3.133.664	906.907
Financial Investments	5	140.053.793	103.117.922
Trade Receivables		33.277.846	18.917.984
Trade Receivables Due From Related Parties	6	33.203.630	18.843.041
Trade Receivables Due From Unrelated Parties	7	74.216	74.943
Other Receivables		996.369	563.117
Other Receivables Due From Unrelated Parties	8	996.369	563.117
Prepayments		982.382	0
Prepayments to Unrelated Parties		982.382	0
SUB-TOTAL		**178.444.054**	**123.505.930**
Total current assets		**178.444.054**	**123.505.930**
NON-CURRENT ASSETS			
Property, plant and equipment	10	4.685.019	370.354
Vehicles		4.260.211	0
Fixtures and fittings		424.808	370.354
Intangible assets and goodwill	11	97.564	160.115
Other Rights		97.564	160.115
Prepayments	9	102.878	139.771
Prepayments to Unrelated Parties		102.878	139.771
Deferred Tax Asset	15	231.420	206.846
Total non-current assets		**5.116.881**	**877.086**
Total assets		**183.560.935**	**124.383.016**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Trade Payables		2.002.266	1.652.904
Trade Payables to Related Parties	6	2.331	2.144
Trade Payables to Unrelated Parties	7	1.999.935	1.650.760
Employee Benefit Obligations	14	10.594	31.801
Other Payables		21.250	0
Other Payables to Unrelated Parties	8	21.250	0
Current tax liabilities, current	15	12.563.337	8.008.504
Current provisions		698.122	612.797
Current provisions for employee benefits	14	698.122	612.797
Other Current Liabilities	12	6.255.181	5.360.015
Other Current Liabilities to Unrelated Parties		6.255.181	5.360.015
SUB-TOTAL		**21.550.750**	**15.666.021**
Total current liabilities		**21.550.750**	**15.666.021**
NON-CURRENT LIABILITIES			
Other Payables		205.417	394.562
Other Payables to Unrelated parties	8	205.417	394.562
Non-current provisions		904.484	567.709
Non-current provisions for employee benefits	14	904.484	567.709
Deferred Tax Liabilities	15		166.175
Total non-current liabilities		**1.109.901**	**1.128.446**
Total liabilities		**22.660.651**	**16.794.467**
EQUITY			
Equity attributable to owners of parent		160.900.284	107.588.549
Issued capital	17	37.000.000	37.000.000
Inflation Adjustments on Capital	17	63.799.630	63.799.630
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.884	70.324
Other Gains (Losses)	14	3.884	70.324
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits	17	1.307.035	1.307.035
Other reserves	17	1.415.426	1.415.426

Prior Years' Profits or Losses		3.996.134	-27.613.640
Current Period Net Profit Or Loss	16	53.378.175	31.609.774
Total equity		**160.900.284**	**107.588.549**
Total Liabilities and Equity		**183.560.935**	**124.383.016**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	1.028.912.725	330.951.386	380.688.220	145.873.266
Cost of sales	18	-718.524.598	-186.993.213	-240.163.595	-77.573.225
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		310.388.127	143.958.173	140.524.625	68.300.041
GROSS PROFIT (LOSS)		310.388.127	143.958.173	140.524.625	68.300.041
General Administrative Expenses	19	-190.680.520	-88.869.400	-93.944.905	-34.926.770
Other Income from Operating Activities	20	3.864.385	15.765.840	897.679	3.495.467
Other Expenses from Operating Activities	20	-3.520.318	-2.235.944	2.698.575	-208.571
PROFIT (LOSS) FROM OPERATING ACTIVITIES		120.051.674	68.618.669	50.175.974	36.660.167
Investment Activity Income	21	9.615.641	13.409.807	5.123.968	9.567.726
Investment Activity Expenses	21	-6.947.155	-12.565.183	-3.971.258	-9.290.115
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		122.720.160	69.463.293	51.328.684	36.937.778
Gains (losses) on net monetary position	27	-39.032.030	-29.297.823	-13.373.554	-22.349.833
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		83.688.130	40.165.470	37.955.130	14.587.945
Tax (Expense) Income, Continuing Operations		-30.309.955	-18.741.251	-10.896.469	-10.599.734
Current Period Tax (Expense) Income	15	-30.472.230	-18.771.397	-10.946.633	-10.609.425
Deferred Tax (Expense) Income	15	162.275	30.146	50.164	9.691
PROFIT (LOSS) FROM CONTINUING OPERATIONS		53.378.175	21.424.219	27.058.661	3.988.211
PROFIT (LOSS)		53.378.175	21.424.219	27.058.661	3.988.211
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		53.378.175	21.424.219	27.058.661	3.988.211
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 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		53.378.175	21.424.219	27.058.661	3.988.211
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**66.440**	**-16.943**	**61.903**	**64.075**
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	94.914	-22.591	88.433	85.433
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-28.474	5.648	-26.530	-21.358
Current Period Tax (Expense) Income	15	-28.474	5.648	-26.530	-21.358
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**66.440**	**-16.943**	**61.903**	**64.075**
TOTAL COMPREHENSIVE INCOME (LOSS)		**53.444.615**	**21.407.276**	**27.120.564**	**4.052.286**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		53.444.615	21.407.276	27.120.564	4.052.286

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**6.846.039**	**-45.096.132**
Profit (Loss)		53.378.175	21.424.219
Adjustments to Reconcile Profit (Loss)		**31.061.795**	**20.994.135**
Adjustments for depreciation and amortisation expense	22	367.168	118.316
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-19.580	81.564
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-19.580	81.564
Adjustments for provisions		666.861	233.913
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	666.861	233.913
Adjustments for Interest (Income) Expenses		-1.727.883	-13.132.142
Adjustments for Interest Income		-2.010.946	-14.492.875
Adjustments for interest expense	21	283.063	1.360.733
Adjustments for Tax (Income) Expenses		30.309.955	18.741.250
Other adjustments for non-cash items		-37.566.756	-14.346.589
Adjustments Related to Gain and Losses on Net Monetary Position		39.032.030	29.297.823
Changes in Working Capital		**-51.599.468**	**-81.156.477**
Decrease (Increase) in Financial Investments		-36.935.871	-83.817.118
Adjustments for decrease (increase) in trade accounts receivable		-14.340.282	-48.685
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-14.341.009	-12.988.344
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		727	12.939.659
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-433.252	-99.946
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-433.252	-99.946
Decrease (Increase) in Prepaid Expenses		-945.489	-652.016
Adjustments for increase (decrease) in trade accounts payable		349.362	137.053
Increase (Decrease) in Trade Accounts Payables to Related Parties		187	2.357
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		349.175	134.696
Increase (Decrease) in Employee Benefit Liabilities		-21.207	-66.521
Adjustments for increase (decrease) in other operating payables		-167.895	465.581
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-167.895	465.581
Other Adjustments for Other Increase (Decrease) in Working Capital		895.166	2.925.175
Increase (Decrease) in Other Payables Related with Operations		895.166	2.925.175
Cash Flows from (used in) Operations		**32.840.502**	**-38.738.123**
Income taxes refund (paid)		-25.994.463	-6.358.009
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-4.619.282**	**-219.902**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-4.619.282	-219.902
Purchase of property, plant and equipment		-4.619.282	-219.902
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**34.008.359**
Proceeds from Issuing Shares or Other Equity Instruments		0	34.008.359
Proceeds from issuing other equity instruments		0	34.008.359
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.226.757	-11.307.675
Net increase (decrease) in cash and cash equivalents		2.226.757	-11.307.675
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**906.907**	**12.573.287**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**3.133.664**	**1.265.612**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member]	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Other Reserves Of Other Gains (Losses)	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**9.000.000**	**39.466.837**		**58.479**			**448.026**	**3.434.354**	**-11.603.702**	**-7.386.582**	**33.417.412**		**33.417.412**
	Adjustments Related to Accounting Policy Changes														0
	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	17	5.234.421	4.548.860					859.009	-2.018.928	-16.009.944	7.386.582	0		0
	Total Comprehensive Income (Loss)														
	Profit (loss)											21.424.219	21.424.219		21.424.219
	Other Comprehensive Income (Loss)	17				-16.943							-16.943		-16.943
	Issue of equity		22.765.579	19.783.933									42.549.512		42.549.512
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														
	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		**37.000.000**	**63.799.630**		**41.536**			**1.307.035**	**1.415.426**	**-27.613.646**	**21.424.219**	**97.374.200**		**97.374.200**
Current Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**37.000.000**	**63.799.630**		**70.324**			**1.307.035**	**1.415.426**	**-27.613.640**	**31.609.774**	**107.588.549**		**107.588.549**
	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										31.609.774	-31.609.774			
	Total Comprehensive Income (Loss)														
	Profit (loss)											53.378.175	53.378.175		53.378.175
	Other Comprehensive Income (Loss)					-66.440							-66.440		-66.440
	Issue of equity														
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														
	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		37.000.000	63.799.630		3.884			1.307.035	1.415.426	3.996.134	53.378.175	160.900.284		160.900.284