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KAMUYU AYDINLATMA PLATFORMU

PHİLLİP 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	6	26.036.602	621
Financial Investments	7	49.814.603	41.012.172
Trade Receivables	10	2.594.794	716.285
Trade Receivables Due From Related Parties	10, 37	2.376.337	716.285
Trade Receivables Due From Unrelated Parties	10	218.457	0
Other Receivables	11	110.228	24.788
Other Receivables Due From Related Parties	11, 37	4.492	11.736
Other Receivables Due From Unrelated Parties	11	105.736	13.052
Prepayments	15	508.275	105.747
Current Tax Assets	25	0	129.064
SUB-TOTAL		**79.064.502**	**41.988.677**
Total current assets		**79.064.502**	**41.988.677**
NON-CURRENT ASSETS			
Property, plant and equipment	18	388.612	71.439
Right of Use Assets	18	2.567.495	1.747.545
Intangible assets and goodwill	19	52.784	70.530
Other intangible assets	19	52.784	70.530
Total non-current assets		**3.008.891**	**1.889.514**
Total assets		**82.073.393**	**43.878.191**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	390.537	60.157
Trade Payables	10	85.995	194.975
Trade Payables to Related Parties	10, 37	0	0
Trade Payables to Unrelated Parties	10	85.995	194.975
Employee Benefit Obligations	20	951.513	757.971
Other Payables	11	261.432	98.528
Other Payables to Unrelated Parties	11	261.432	98.528
Current tax liabilities, current	35	1.832.010	0
Current provisions	24	323.200	30.813
Current provisions for employee benefits	24	323.200	30.813
SUB-TOTAL		**3.844.687**	**1.142.444**
Total current liabilities		**3.844.687**	**1.142.444**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.213.562	524.171
Non-current provisions	24	225.810	138.833
Non-current provisions for employee benefits	24	225.810	138.833
Deferred Tax Liabilities	35	152.070	97.178
Total non-current liabilities		**1.591.442**	**760.182**
Total liabilities		**5.436.129**	**1.902.626**
EQUITY			
Equity attributable to owners of parent	27	76.637.264	41.975.565
Issued capital	27	70.000.000	32.000.000
Inflation Adjustments on Capital	27	49.502.796	38.163.112
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-46.938	-47.243
Gains (Losses) on Revaluation and Remeasurement	27	-46.938	-47.243
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-46.938	-47.243
Restricted Reserves Appropriated From Profits	27	10.439	10.439
Prior Years' Profits or Losses	27	-28.150.743	-15.659.158
Current Period Net Profit Or Loss	27	-14.678.290	-12.491.585
Total equity		**76.637.264**	**41.975.565**
Total Liabilities and Equity		**82.073.393**	**43.878.191**

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	28	17.648.400	3.420.340	7.639.191	1.292.125
Cost of sales	28	-3.966.449	-1.111.338	-1.403.269	-417.609
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.681.951	2.309.002	6.235.922	874.516
GROSS PROFIT (LOSS)		13.681.951	2.309.002	6.235.922	874.516
General Administrative Expenses	29,30	-23.530.453	-8.729.228	-8.887.372	-4.814.717
Marketing Expenses	29,30	0			
Other Income from Operating Activities	31	20.888.246	4.761.092	10.746.769	2.895.689
Other Expenses from Operating Activities	31	-16.219	0	-4.094	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		11.023.525	-1.659.134	8.091.225	-1.044.512
Investment Activity Income	32	0	110.564	0	85.157
Investment Activity Expenses	32	-1.242.170	0	-1.018.681	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.781.355	-1.548.570	7.072.544	-959.355
Finance income	33	0	0	0	0
Finance costs	33	-214.217	-52.560	-64.023	-12.530
Gains (losses) on net monetary position		-21.498.201	-14.293.090	-13.279.716	-11.532.944
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.931.063	-15.894.220	-6.271.195	-12.504.829
Tax (Expense) Income, Continuing Operations	35	-2.747.227	23.733	-2.188.823	23.963
Current Period Tax (Expense) Income	35	-2.661.472	0	-2.229.451	0
Deferred Tax (Expense) Income	35	-85.755	23.733	40.628	23.963
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-14.678.290	-15.870.487	-8.460.018	-12.480.866
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	17	0			
PROFIT (LOSS)		-14.678.290	-15.870.487	-8.460.018	-12.480.866
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-14.678.290	-15.870.487	-8.460.018	-12.480.866
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)		-14.678.290	-15.870.487	-8.460.018	-12.480.866
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**305**	**-27.439**	**-60.742**	**-16.572**
Gains (Losses) on Remeasurements of Defined Benefit Plans		436	-36.585	-86.774	-22.096
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	35	-131	9.146	26.032	5.524
Deferred Tax (Expense) Income	35	-131	9.146	26.032	5.524
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**305**	**-27.439**	**-60.742**	**-16.572**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-14.677.985**	**-15.897.926**	**-8.520.760**	**-12.497.438**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-14.677.985	-15.897.926	-8.520.760	-12.497.438

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		**-8.716.592**	**3.156.827**
Profit (Loss)		-14.678.290	-15.870.487
Adjustments to Reconcile Profit (Loss)		**6.119.635**	**18.997.271**
Adjustments for depreciation and amortisation expense		79.872	70.120
Adjustments for provisions		292.590	109.805
Adjustments for (Reversal of) Provisions Related with Employee Benefits		203	95.398
Adjustments for (Reversal of) Other Provisions		292.387	14.407
Adjustments for Interest (Income) Expenses		-7.466.302	-2.971.979
Adjustments for fair value losses (gains)		1.242.170	-110.564
Other Adjustments for Fair Value Losses (Gains)		1.242.170	-110.564
Adjustments for Tax (Income) Expenses		2.747.227	-23.733
Adjustments Related to Gain and Losses on Net Monetary Position		9.224.078	21.923.622
Changes in Working Capital		**-2.119.011**	**191.045**
Adjustments for decrease (increase) in trade accounts receivable		-1.878.509	61.132
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.660.052	59.754
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-218.457	1.378
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-85.440	-5.507
Decrease (Increase) in Other Related Party Receivables Related with Operations		7.244	-7.471
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-92.684	1.964
Decrease (Increase) in Prepaid Expenses		-402.528	-143.799
Adjustments for increase (decrease) in trade accounts payable		-108.980	-94.594
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-108.980	-94.594
Increase (Decrease) in Employee Benefit Liabilities		193.542	364.383
Adjustments for increase (decrease) in other operating payables		162.904	9.430
Increase (Decrease) in Other Operating Payables to Unrelated Parties		162.904	9.430
Cash Flows from (used in) Operations		**-10.677.666**	**3.317.829**
Payments Related with Provisions for Employee Benefits		0	-27.574
Income taxes refund (paid)		1.961.074	-133.428
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-10.421.982**	**-29.109.256**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-10.044.601	-29.142.230
Proceeds from sales of property, plant, equipment and intangible assets		0	32.974
Proceeds from sales of property, plant and equipment		0	0
Proceeds from sales of intangible assets		0	32.974
Purchase of Property, Plant, Equipment and Intangible Assets		-377.381	0
Purchase of property, plant and equipment		-377.381	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**45.174.719**	**26.143.083**
Proceeds from Issuing Shares or Other Equity Instruments		38.000.000	23.200.000
Proceeds from issuing shares		38.000.000	23.200.000
Payments of Lease Liabilities		-291.583	-28.896
Interest paid		-214.217	-52.560
Interest Received		7.680.519	3.024.539
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		26.036.145	190.654
Net increase (decrease) in cash and cash equivalents		26.036.145	190.654
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**621**	**2.935.661**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-164	-1.624.282
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**26.036.602**	**1.502.033**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Capital Advance	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 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	**7.500.000**	**23.580.473**	**2.944.607**	**-6.205**			**10.439**	**-5.968.547**	**-9.690.611**	**18.370.156**		**18.370.156**
	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	27	1.300.000	1.644.607	-2.944.607					-9.690.611	9.690.611	0		0
	Total Comprehensive Income (Loss)					-27.439					-15.870.487	-15.897.923		-15.897.923
	Profit (loss)					0					-15.870.487	-15.870.487		-15.870.487
	Other Comprehensive Income (Loss)					-27.439						-27.439		-27.439
	Issue of equity	27	22.200.000	19.299.975								41.499.975		41.499.975
	Capital Decrease													
	Capital Advance				1.707.049							1.707.049		1.707.049
	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		**31.000.000**	**44.525.055**	**1.707.049**	**-33.644**			**10.439**	**-15.659.158**	**-15.870.487**	**45.679.254**		**45.679.254**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	**32.000.000**	**38.163.112**		**-47.243**			**10.439**	**-15.659.158**	**-12.491.585**	**41.975.565**		**41.975.565**
	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									-12.491.585	12.491.585	0		0
	Total Comprehensive Income (Loss)					305					-14.678.290	-14.677.985		-14.677.985
	Profit (loss)										-14.678.290	-14.678.290		-14.678.290
	Other Comprehensive Income (Loss)					305						305		305
	Issue of equity	27	38.000.000	11.339.684								49.339.684		49.339.684
	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 01.01.2024 - 30.09.2024														
	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	27	**70.000.000**	**49.502.796**		**-46.938**			**10.439**	**-28.150.743**	**-14.678.290**	**76.637.264**		**76.637.264**