Date and time of publication on KAP: 30.10.2024 19:49:53
https://www.kap.org.tr/en/Bildirim/1351945

KAMUYU AYDINLATMA PLATFORMU

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

Strateji Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Eylül 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

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 bilgilerin, Strateji Portföy Yönetimi Anonim Şirketi'nin 30 Eylül 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren dokuz 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, 30 Ekim 2024

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	41.091	3.408.848
Financial Investments	5	36.691.227	41.975.695
Financial Assets Available-for-sale		36.691.227	41.975.695
Trade Receivables	6.a	13.659.384	36.171.221
Trade Receivables Due From Related Parties		787.016	4.005.604
Trade Receivables Due From Unrelated Parties		12.872.368	32.165.617
Other Receivables	7.a	3.626.373	374.311
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		3.626.373	374.311
Prepayments	8	4.018.497	359.790
Prepayments to Unrelated Parties		4.018.497	359.790
SUB-TOTAL		**58.036.572**	**82.289.865**
Total current assets		**58.036.572**	**82.289.865**
NON-CURRENT ASSETS			
Property, plant and equipment	10	20.940.285	15.672.695
Machinery And Equipments		1.639.043	617.747
Vehicles		11.666.389	13.311.411
Fixtures and fittings		57.480	0
Leasehold Improvements		7.577.373	1.743.537
Prepayments		0	
Deferred Tax Asset	27.c	0	491.044
Total non-current assets		**20.940.285**	**16.163.739**
Total assets		**78.976.857**	**98.453.604**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		0	
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Trade Payables	6.b	294.613	458.261
Trade Payables to Unrelated Parties		294.613	458.261
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	10.a	953.706	677.607
Other Payables	7.b	0	293.231
Other Payables to Unrelated Parties		0	293.231
Current tax liabilities, current	27	1.006.606	4.285.540
Current provisions		2.158.890	992.697
Current provisions for employee benefits	19.b	1.379.648	714.128
Other current provisions	20	779.242	278.569
SUB-TOTAL		**4.413.815**	**6.707.336**
Total current liabilities		**4.413.815**	**6.707.336**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		0	0
Non-current provisions	19.c	557.137	756.928
Non-current provisions for employee benefits		557.137	756.928
Deferred Tax Liabilities	29.d	1.187.573	0
Total non-current liabilities		**1.744.710**	**756.928**
Total liabilities		**6.158.525**	**7.464.264**
EQUITY			
Equity attributable to owners of parent		72.818.332	90.989.340
Issued capital	21.a	30.000.000	30.000.000

Inflation Adjustments on Capital	21.a	53.354.434	53.354.434
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	23.c	-491.663	-491.663
Gains (Losses) on Revaluation and Remeasurement		-491.663	-491.663
Gains (Losses) on Remeasurements of Defined Benefit Plans		-491.663	-491.663
Restricted Reserves Appropriated From Profits	21.b	11.681.546	4.738.935
Legal Reserves		11.681.546	4.738.935
Prior Years' Profits or Losses	21.d	-3.554.972	-15.091.151
Current Period Net Profit Or Loss	21.d	-18.171.013	18.478.785
Total equity		**72.818.332**	**90.989.340**
Total Liabilities and Equity		**78.976.857**	**98.453.604**

Statement of Profit or Loss and Other Comprehensive Income

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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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22.a	166.835.132	115.741.577	36.685.591	6.431.194
Cost of sales	22.b	-114.622.522	-62.381.889	-15.849.568	-6.879.684
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		52.212.610	53.359.688	20.836.023	-448.490
GROSS PROFIT (LOSS)		52.212.610	53.359.688	20.836.023	-448.490
General Administrative Expenses	23	-27.327.333	-18.685.342	-9.552.152	-3.486.351
Other Income from Operating Activities	24.a	8.305.579	33.417.905	4.176.881	14.232.657
Other Expenses from Operating Activities	24.b	-2.271.213	-295.217	-844.988	-2.827
PROFIT (LOSS) FROM OPERATING ACTIVITIES		30.919.643	67.797.034	14.615.764	10.294.989
Investment Activity Income	25	113.453	1.874.932	10.453	398.058
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		31.033.096	69.671.966	14.626.217	10.693.047
Finance income	26.a	78.343	2.247.230	0	744.236
Finance costs	26.b	0	-10.068	0	-2.460
Gains (losses) on net monetary position		-40.895.719	-33.102.766	554.245	26.618.328
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-9.784.280	38.806.362	15.180.462	38.053.151
Tax (Expense) Income, Continuing Operations		-8.386.733	-17.299.011	-1.537.227	-15.854.461
Current Period Tax (Expense) Income	27.a	-7.633.528	-16.944.304	-1.410.283	-13.302.142
Deferred Tax (Expense) Income	27.b	-753.205	-354.707	-126.944	-2.552.319
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-18.171.013	21.507.351	13.643.235	22.198.690
PROFIT (LOSS)		-18.171.013	21.507.351	13.643.235	22.198.690
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-18.171.013	21.507.351	13.643.235	22.198.690
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	-0,60570000	0,71690000	0,45480000	0,74000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-491.662	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	21.c	0	-655.552	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	163.890	0	0
Deferred Tax (Expense) Income	21.c	0	163.890	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**	**-491.662**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-18.171.013**	**21.015.689**	**13.643.235**	**22.198.690**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-18.171.013	21.015.689	13.643.235	22.198.690

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		**7.018.591**	**-14.503.863**
Profit (Loss)		-18.171.013	21.507.351
Profit (Loss) from Continuing Operations		-18.171.013	21.507.351
Adjustments to Reconcile Profit (Loss)		**12.482.160**	**12.959.934**
Adjustments for depreciation and amortisation expense		3.320.821	1.813.688
Adjustments for provisions		966.402	822.088
Adjustments for (Reversal of) Provisions Related with Employee Benefits		465.729	774.557
Adjustments for (Reversal of) Other Provisions		500.673	47.531
Adjustments for Interest (Income) Expenses		0	2.398
Adjustments for Interest Income		0	2.398
Adjustments for Tax (Income) Expenses		8.386.733	13.645.636
Other adjustments for which cash effects are investing or financing cash flow		-191.796	-3.323.876
Changes in Working Capital		**21.094.177**	**-31.672.137**
Decrease (Increase) in Financial Investments		5.284.468	-18.531.955
Adjustments for decrease (increase) in trade accounts receivable		22.511.837	-18.868.044
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		22.511.837	-18.868.044
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.252.062	6.952.007
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-3.252.062	6.952.007
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses		-3.658.707	-527.277
Adjustments for increase (decrease) in trade accounts payable		-163.648	101.229
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-163.648	101.229
Increase (Decrease) in Employee Benefit Liabilities		665.520	202.802
Adjustments for increase (decrease) in other operating payables		-293.231	-1.000.899
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-293.231	-1.000.899
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		**15.405.324**	**2.795.148**
Payments Related with Provisions for Employee Benefits		0	
Income taxes refund (paid)		-8.386.733	-17.299.011
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**66.617**	**1.514.546**
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	0
Proceeds from sales of property, plant, equipment and intangible assets		-46.836	0
Proceeds from sales of property, plant and equipment		-46.836	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Purchase of property, plant and equipment		0	0
Dividends received		113.453	1.514.546
Other inflows (outflows) of cash		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-10.452.965**	**38.682.867**
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			59.745
Interest paid		0	-400.062
Interest Received		78.343	1.001.477
Other inflows (outflows) of cash		-10.531.308	38.021.707
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.367.757	25.693.550

Net increase (decrease) in cash and cash equivalents		-3.367.757	25.693.550
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**3.408.848**	**11.562.275**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**41.091**	**37.255.825**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

			Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
		Footnote Reference	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 - 30.09.2023	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**8.000.000**	**34.236.011**	**-491.663**			**2.778.547**	**-3.461.081**	**31.448.917**	**72.510.731**		**72.510.731**
	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	19.118.423	163.570			2.944.653	-12.777.729	-31.448.917	0		0
	Total Comprehensive Income (Loss)									21.507.351	21.507.351		21.507.351
	Profit (loss)									21.507.351	21.507.351		21.507.351
	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**	**53.354.434**	**-328.093**			**5.723.200**	**-16.238.810**	**21.507.351**	**94.018.082**		**94.018.082**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**30.000.000**	**53.354.434**	**-491.663**			**4.738.935**	**-15.091.146**	**18.478.785**	**90.989.345**		**90.989.345**
	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							6.942.611	11.536.174	-18.478.785	0		0
	Total Comprehensive Income (Loss)									-18.171.013	-18.171.013		-18.171.013
	Profit (loss)									-18.171.013	-18.171.013		-18.171.013
	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 - 30.09.2024	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		30.000.000	53.354.434	-491.663			11.681.546	-3.554.972	-18.171.013	72.818.332		72.818.332