



KAMUYU AYDINLATMA PLATFORMU

VAKIF MENKUL KIYMET YATIRIM ORTAKLIĐI A.Ő. Financial Report Unconsolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Vakıf Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

Vakıf Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi'nin (Şirket) 30 Eylül 2024 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara 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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Aykut Üşenti, SMMM

Sorumlu Denetçi

30 Ekim 2024

İstanbul, Türkiye



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	5	15.509.384	3.669.595
Financial Investments		40.903.993	57.470.397
Financial Assets at Fair Value Through Profit or Loss		40.593.568	54.247.605
Financial Assets Designated at Fair Value Through Profit or Loss	6	40.593.568	54.247.605
Financial Assets Measured at Amortised Cost		310.425	3.222.792
Other Receivables		137	22.822
Other Receivables Due From Unrelated Parties	8	137	22.822
Prepayments		491.134	34.862
Prepayments to Unrelated Parties	13	491.134	34.862
SUB-TOTAL		56.904.648	61.197.676
Total current assets		56.904.648	61.197.676
NON-CURRENT ASSETS			
Property, plant and equipment	9	35.751	40.329
Right of Use Assets	14	1.763.695	965.471
Intangible assets and goodwill	10	34.571	18.448
Total non-current assets		1.834.017	1.024.248
Total assets		58.738.665	62.221.924
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		705.603	73.005
Current Borrowings From Related Parties		264.429	0
Lease Liabilities	15	264.429	0
Current Borrowings From Unrelated Parties		441.174	73.005
Lease Liabilities	4,15	441.174	73.005
Trade Payables		46.201	64.691
Trade Payables to Related Parties	4,7	11.226	7.410
Trade Payables to Unrelated Parties	7	34.975	57.281
Current provisions		405.720	244.308
Current provisions for employee benefits	12	405.720	244.308
Other Current Liabilities		339.711	219.296
Other Current Liabilities to Unrelated Parties	13	339.711	219.296
SUB-TOTAL		1.497.235	601.300
Total current liabilities		1.497.235	601.300
NON-CURRENT LIABILITIES			
Long Term Borrowings		589.464	799.110
Long Term Borrowings From Unrelated Parties		589.464	799.110
Lease Liabilities	15	589.464	799.110
Non-current provisions		1.770.242	1.269.858
Non-current provisions for employee benefits	12	1.770.242	1.269.858
Total non-current liabilities		2.359.706	2.068.968
Total liabilities		3.856.941	2.670.268
EQUITY			
Equity attributable to owners of parent		54.881.724	59.551.656
Issued capital	16	30.000.000	30.000.000
Inflation Adjustments on Capital	16	351.834.108	351.834.108
Share Premium (Discount)		150.906	150.906
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		353.252	253.226
Gains (Losses) on Revaluation and Remeasurement		353.252	253.226
Gains (Losses) on Remeasurements of Defined Benefit Plans		353.252	253.226
Restricted Reserves Appropriated From Profits	16	7.772.978	7.322.887
Prior Years' Profits or Losses	16	-330.459.562	-306.787.646
Current Period Net Profit Or Loss		-4.769.958	-23.221.825
Total equity		54.881.724	59.551.656
Total Liabilities and Equity		58.738.665	62.221.924

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0		
Revenue from Finance Sector Operations	17	111.890.406	172.559.951		
Cost of Finance Sector Operations	17	-94.655.016	-150.284.237		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		17.235.390	22.275.714		
GROSS PROFIT (LOSS)		17.235.390	22.275.714		
General Administrative Expenses	18	-12.353.301	-8.567.730		
Other Income from Operating Activities	19	1.710.914	28.045		
Other Expenses from Operating Activities	19	-142.733	-17.424		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		6.450.270	13.718.605		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.450.270	13.718.605		
Finance costs	20	-262.171	-133.253		
Gains (losses) on net monetary position		-10.958.057	-29.241.043		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-4.769.958	-15.655.691		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.769.958	-15.655.691		
PROFIT (LOSS)		-4.769.958	-15.655.691		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-4.769.958	-15.655.691		
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 (Zarar)	22	-0,15900000	-0,52190000		
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		100.026	-372.695		
Gains (Losses) on Remeasurements of Defined Benefit Plans		100.026	-372.695		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		100.026	-372.695		
TOTAL COMPREHENSIVE INCOME (LOSS)		-4.669.932	-16.028.386		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-4.669.932	-16.028.386		

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		9.471.318	-19.533.400
Profit (Loss)		-4.769.958	-15.655.691
Adjustments to Reconcile Profit (Loss)		10.737.856	8.386.777
Adjustments for depreciation and amortisation expense	18	449.413	678.917
Adjustments for provisions		1.505.245	439.369
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	1.506.076	436.226
Adjustments for (Reversal of) Other Provisions		-831	3.143
Adjustments for Interest (Income) Expenses		-5.053.832	-7.467.511
Adjustments for Interest Income		-5.316.003	-7.600.764
Adjustments for interest expense	20	262.171	133.253
Adjustments for fair value losses (gains)		2.958.343	-5.103.833
Adjustments for Fair Value Losses (Gains) of Financial Assets		2.958.343	-5.103.833
Adjustments Related to Gain and Losses on Net Monetary Position		10.878.687	19.839.835
Changes in Working Capital		-1.846.263	-19.858.040
Decrease (Increase) in Financial Investments		-1.310.751	-18.173.026
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		22.685	5.251
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		22.685	5.251
Decrease (Increase) in Prepaid Expenses		-456.272	-50.273
Adjustments for increase (decrease) in trade accounts payable		18.490	27.429
Increase (Decrease) in Trade Accounts Payables to Related Parties		-3.816	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		22.306	27.429
Other Adjustments for Other Increase (Decrease) in Working Capital		-120.415	-1.667.421
Increase (Decrease) in Other Payables Related with Operations		-120.415	-1.667.421
Cash Flows from (used in) Operations		4.121.635	-27.126.954
Interest received	17	5.349.683	7.593.554
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-52.128	86.985
Proceeds from sales of property, plant, equipment and intangible assets		27.189	110.914
Proceeds from sales of property, plant and equipment	9	27.189	110.914
Purchase of Property, Plant, Equipment and Intangible Assets		-79.317	-23.929
Purchase of property, plant and equipment	10	-44.236	-23.929
Purchase of intangible assets	10	-35.081	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-842.244	-318.651
Payments of Lease Liabilities		-842.244	-318.651
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.576.946	-19.765.066
Net increase (decrease) in cash and cash equivalents		8.576.946	-19.765.066
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	3.669.595	25.092.349
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		3.265.154	4.341.810
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	15.511.695	9.669.093

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	16	30.000.000	351.834.108	150.906	-115.089				6.880.771	-272.934.544	-33.569.139	82.247.013		82.247.013
	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										-33.569.139	33.569.139			
	Total Comprehensive Income (Loss)					-372.695						-15.655.691	-16.028.386		-16.028.386
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	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	16	30.000.000	351.834.108	150.906	-487.784				6.880.771	-306.503.683	15.655.691	66.218.627		66.218.627	
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period	16	30.000.000	351.834.108	150.906	253.226				7.322.887	-306.787.646	-23.221.825	59.551.656		59.551.656	
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									450.091	-23.671.916	23.221.825				
Total Comprehensive Income (Loss)					100.026						-4.769.958	-4.669.932		-4.669.932	
Profit (loss)															
Other Comprehensive Income (Loss)															
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															

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												
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	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		16	30.000.000	351.834.108	150.906	353.252			7.772.978	-330.459.562	-4.769.958	54.881.724	54.881.724