Date and time of publication on KAP: 01.11.2024 04:15:13
https://www.kap.org.tr/en/Bildirim/1352418

KAMUYU AYDINLATMA PLATFORMU

OSMANLI 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	70.286.636	37.806.380
Financial Investments	5	83.314.679	41.164.063
Financial Assets at Fair Value Through Profit or Loss		83.314.679	41.164.063
Other Financial Assets Measured at Fair Value Through Profit or Loss		83.314.679	41.164.063
Trade Receivables	6	1.311.185	1.610.376
Trade Receivables Due From Related Parties		923.628	1.610.376
Trade Receivables Due From Unrelated Parties		387.557	0
Other Receivables	7	122.762	392.576
Other Receivables Due From Related Parties		0	279.673
Other Receivables Due From Unrelated Parties		122.762	112.903
Prepayments		365.041	172.040
Prepayments to Unrelated Parties		365.041	172.040
Current Tax Assets		68.093	10.805
SUB-TOTAL		**155.468.396**	**81.156.240**
Total current assets		**155.468.396**	**81.156.240**
NON-CURRENT ASSETS			
Property, plant and equipment	8	54.574	76.961
Intangible assets and goodwill	9	188.780	251.686
Deferred Tax Asset	13	378.284	286.992
Total non-current assets		**621.638**	**615.639**
Total assets		**156.090.034**	**81.771.879**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	17.897	1.483.450
Trade Payables		4.294.234	1.061.424
Trade Payables to Related Parties	6	0	0
Trade Payables to Unrelated Parties		4.294.234	1.061.424
Employee Benefit Obligations	10	821.399	825.527
Other Payables	7	656.824	120.116
Other Payables to Unrelated Parties		656.824	120.116
Current tax liabilities, current	13	9.271.819	346.036
Current provisions	10	957.214	687.995
Current provisions for employee benefits		957.214	687.995
Other Current Liabilities		2.667	0
SUB-TOTAL		**16.022.054**	**4.524.548**
Total current liabilities		**16.022.054**	**4.524.548**
NON-CURRENT LIABILITIES			
Non-current provisions		647.841	317.735
Non-current provisions for employee benefits	10	647.841	317.735
Total non-current liabilities		**647.841**	**317.735**
Total liabilities		**16.669.895**	**4.842.283**
EQUITY			
Equity attributable to owners of parent		139.420.139	76.929.596
Issued capital	11	75.000.000	40.000.000
Inflation Adjustments on Capital		71.697.860	67.950.528
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	11	209.189	147.658
Gains (Losses) on Revaluation and Remeasurement		209.189	147.658
Gains (Losses) on Remeasurements of Defined Benefit Plans		209.189	147.658
Restricted Reserves Appropriated From Profits		2.925.861	2.925.861
Prior Years' Profits or Losses	11	-34.094.451	-19.960.048
Current Period Net Profit Or Loss		23.681.680	-14.134.403
Total equity		**139.420.139**	**76.929.596**
Total Liabilities and Equity		**156.090.034**	**81.771.879**

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)					
Revenue	12	22.168.371	26.551.476	9.219.497	13.602.602
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		22.168.371	26.551.476	9.219.497	13.602.602
GROSS PROFIT (LOSS)		22.168.371	26.551.476	9.219.497	13.602.602
General Administrative Expenses		-23.926.199	-22.540.208	-5.635.268	-4.304.307
Other Income from Operating Activities		17.084.243	2.943.391	17.029.213	0
Other Expenses from Operating Activities		-499.263	0	-485.637	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		14.827.152	6.954.659	20.127.805	9.298.295
Investment Activity Income		38.964.201	18.068.091	13.228.858	18.068.091
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		53.791.353	25.022.750	33.356.663	27.366.386
Finance costs		-453.212	-3.152.823	-449.799	-3.149.410
Gains (losses) on net monetary position		-18.865.304	-30.987.387	-1.789.744	-17.908.434
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		34.472.837	-9.117.460	31.117.120	6.308.542
Tax (Expense) Income, Continuing Operations		-10.910.252	-6.084.560	-9.484.279	-4.658.588
Current Period Tax (Expense) Income		-10.845.331	-6.234.171	-10.741.767	-6.130.608
Deferred Tax (Expense) Income		-64.921	149.611	1.257.488	1.472.020
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.562.585	-15.202.020	21.632.841	1.649.954
PROFIT (LOSS)		23.562.585	-15.202.020	21.632.841	1.649.954
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.562.585	-15.202.020	21.632.841	1.649.954
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		61.531	230.520	-91.546	274.108
Gains (Losses) on Remeasurements of Defined Benefit Plans		87.901	329.315	-130.780	387.432
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-26.370	-98.795	39.234	-113.324
Taxes Relating to Remeasurements of Defined Benefit Plans		-26.370	-98.795	39.234	-113.324
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**61.531**	**230.520**	**-91.546**	**274.108**
TOTAL COMPREHENSIVE INCOME (LOSS)		**23.624.116**	**-14.971.500**	**21.541.295**	**1.924.062**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.624.116	-14.971.500	21.541.295	1.924.062

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		**4.899.296**	**19.139.582**
Profit (Loss)		23.562.585	-15.202.020
Profit (Loss) from Discontinued Operations		23.562.585	-15.202.020
Adjustments to Reconcile Profit (Loss)		**32.392.961**	**21.026.058**
Adjustments for depreciation and amortisation expense	8, 9	95.044	10.583
Adjustments for provisions	10	336.072	379.038
Adjustments for (Reversal of) Provisions Related with Employee Benefits		336.072	379.038
Adjustments for Interest (Income) Expenses		-3.069.368	-14.915.268
Adjustments for Interest Income		-3.069.368	-14.915.268
Adjustments for fair value losses (gains)		-4.490.523	-6.057.835
Other Adjustments for Fair Value Losses (Gains)		-4.490.523	-6.057.835
Adjustments for Tax (Income) Expenses	13	10.910.252	6.084.561
Adjustments Related to Gain and Losses on Net Monetary Position		28.611.484	35.524.979
Changes in Working Capital		**-52.187.496**	**-2.247.511**
Decrease (Increase) in Financial Investments		-37.660.093	-29.565.102
Adjustments for decrease (increase) in trade accounts receivable		299.191	157.603
Decrease (Increase) in Trade Accounts Receivables from Related Parties		299.191	157.603
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-93.378	-158.035
Decrease (Increase) in Other Related Party Receivables Related with Operations		-93.378	-158.035
Adjustments for increase (decrease) in trade accounts payable		2.833.060	1.229.495
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.833.060	1.229.495
Adjustments for increase (decrease) in other operating payables		623.840	394.982
Increase (Decrease) in Other Operating Payables to Unrelated Parties		623.840	394.982
Other Adjustments for Other Increase (Decrease) in Working Capital		-18.190.116	25.693.546
Increase (Decrease) in Other Payables Related with Operations		-18.190.116	25.693.546
Cash Flows from (used in) Operations		**3.768.050**	**3.576.527**
Interest received		3.522.580	18.068.091
Income taxes refund (paid)		-2.391.334	-2.505.036
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**1.089.200**	**-70.232**
Purchase of Property, Plant, Equipment and Intangible Assets		0	-70.232
Purchase of intangible assets		0	-70.232
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		1.089.200	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**38.747.332**	**40.786.359**
Proceeds from Issuing Shares or Other Equity Instruments		38.747.332	40.786.359
Proceeds from issuing shares	11	38.747.332	40.786.359
INFLATION EFFECT		-12.255.572	-10.702.721
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		32.480.256	49.152.988
Net increase (decrease) in cash and cash equivalents		32.480.256	49.152.988
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**37.806.380**	**19.343.630**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**70.286.636**	**68.496.618**

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] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss	(Equity attributable to owners of parent)	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	11	**7.500.000**	**24.526.083**	**-96.081**			**157.773**	**-6.577.587**	**-1.464.659**	**24.045.529**		**24.045.529**
	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							1.801.002	-3.265.661	1.464.659			
	Total Comprehensive Income (Loss)												
	Profit (loss)									-15.202.020	-15.202.020		-15.202.020
	Other Comprehensive Income (Loss)				230.520						230.520		230.520
	Issue of equity		32.500.000	8.286.359							40.786.359		40.786.359
	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	11	**40.000.000**	**32.812.442**	**134.439**			**1.958.775**	**-9.843.248**	**-15.202.020**	**49.860.388**		**49.860.388**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	11	**40.000.000**	**67.950.528**	**147.658**			**2.925.861**	**-19.840.953**	**-14.134.403**	**77.048.691**		**77.048.691**
	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								-14.134.403	14.134.403			
	Total Comprehensive Income (Loss)												
	Profit (loss)									23.681.680	23.681.680		23.681.680
	Other Comprehensive Income (Loss)				61.531						61.531		61.531
	Issue of equity		35.000.000	3.747.332							38.747.332		38.747.332
	Capital Decrease												
	Capital Advance	11	0	0	0			0	0	0	0		0
	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	11	**75.000.000**	**71.697.860**	**209.189**			**2.925.861**	**-33.975.356**	**23.681.680**	**139.420.139**		**139.420.139**