

İDEALİST DANIŞMANLIK A.Ş.
Financial Report
Consolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	305.968	956.279
Financial Investments		8.178.537	9.289.151
Financial Assets Available-for-sale	47	8.178.537	9.289.151
Trade Receivables		439.443	326.576
Trade Receivables Due From Unrelated Parties	7	439.443	326.576
Other Receivables			12.691
Other Receivables Due From Unrelated Parties	9		12.691
Inventories	10		8.644
Prepayments		612	275.619
Prepayments to Unrelated Parties	12	612	275.619
Current Tax Assets	39	5.143	
Other current assets		72.735	98.352
Other Current Assets Due From Unrelated Parties	29	72.735	98.352
SUB-TOTAL		9.002.438	10.967.312
Total current assets		9.002.438	10.967.312
NON-CURRENT ASSETS			
Other Receivables		18.145	18.145
Other Receivables Due From Unrelated Parties	9	18.145	18.145
Property, plant and equipment		292.410	69.924
Vehicles	14	292.410	69.924
Intangible assets and goodwill		2.291.109	2.290.821
Goodwill	18	2.282.706	2.282.706
Other intangible assets	17	8.403	8.115
Prepayments			2.239
Prepayments to Unrelated Parties	12		2.239
Deferred Tax Asset	39	11.113	95.765
Total non-current assets		2.612.777	2.476.894
Total assets		11.615.215	13.444.206
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings			259.133
Current Portion of Non-current Borrowings from Unrelated Parties			259.133
Current Portion of other Non-current Borrowings	47		259.133
Trade Payables		799.883	593.865
Trade Payables to Related Parties	6	4.871	30.989
Trade Payables to Unrelated Parties	7	795.012	562.876
Employee Benefit Obligations	27	49.689	39.862
Other Payables		23.109	27.672
Other Payables to Unrelated Parties	9	23.109	27.672
Deferred Income Other Than Contract Liabilities		327.941	276.424
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	327.941	276.424
Current provisions		168.553	135.103
Current provisions for employee benefits	25	133.240	99.790
Other current provisions	25	35.313	35.313
Other Current Liabilities		134.740	291.931
Other Current Liabilities to Unrelated Parties	29	134.740	291.931
SUB-TOTAL		1.503.915	1.623.990
Total current liabilities		1.503.915	1.623.990
NON-CURRENT LIABILITIES			
Other Payables		10.207	10.207
Other Payables to Unrelated parties	9	10.207	10.207
Deferred Income Other Than Contract Liabilities			44.559
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12		44.559
Non-current provisions		250.755	276.054
Non-current provisions for employee benefits	24	250.755	276.054

Deferred Tax Liabilities	38	198.984	30.142
Total non-current liabilities		459.946	360.962
Total liabilities		1.963.861	1.984.952
EQUITY			
Equity attributable to owners of parent		9.651.354	11.459.254
Issued capital	30	5.141.000	5.141.000
Treasury Shares (-)	30	-563.444	-563.444
Share Premium (Discount)	30	1.919.845	1.919.845
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-231.928	390.430
Gains (Losses) on Revaluation and Remeasurement		-231.928	390.430
Other Revaluation Increases (Decreases)		-231.928	390.430
Restricted Reserves Appropriated From Profits		705.952	687.915
Legal Reserves	30	705.952	687.915
Prior Years' Profits or Losses	30	3.865.471	1.626.189
Current Period Net Profit Or Loss	30	-1.185.542	2.257.319
Total equity		9.651.354	11.459.254
Total Liabilities and Equity		11.615.215	13.444.206

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	2.941.086	8.416.148		
Cost of sales	31	-1.641.674	-5.196.894		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.299.412	3.219.254		
GROSS PROFIT (LOSS)		1.299.412	3.219.254		
General Administrative Expenses	33	-1.909.218	-2.866.888		
Marketing Expenses	33	-100.000	-881.066		
Other Income from Operating Activities	34	33.069	482.836		
Other Expenses from Operating Activities	34	-134.843	-334.510		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-811.580	-380.374		
Investment Activity Income	35	26.226	3.075.687		
Investment Activity Expenses	35	-8.973			
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-16.360			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-810.687	2.695.313		
Finance income	36	46.133	501.730		
Finance costs	36	-11.904	-132.201		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-776.458	3.064.842		
Tax (Expense) Income, Continuing Operations		-409.084	-75.683		
Deferred Tax (Expense) Income	39	-409.084	-75.683		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.185.542	2.989.159		
PROFIT (LOSS)		-1.185.542	2.989.159		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-1.185.542	2.989.159		
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		0	0		
Gains (Losses) from Investments in Equity Instruments		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-622.358	0		
Exchange Differences on Translation		0	0		
Gains (Losses) on Exchange Differences on Translation		0	0		
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		-622.358	0		
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		-622.358	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-622.358	0		
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.807.900	2.989.159		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-1.807.900	2.989.159		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-138.413	-1.969.964
Profit (Loss)		-1.184.387	2.989.159
Profit (Loss) from Continuing Operations	41	-1.184.387	2.989.159
Adjustments to Reconcile Profit (Loss)		-249.304	4.154.804
Adjustments for depreciation and amortisation expense	13-16	29.992	184.686
Adjustments for Impairment Loss (Reversal of Impairment Loss)		90.287	53.754
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	90.287	53.754
Adjustments for provisions		6.720	3.265
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	6.720	-32.048
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	25		35.313
Adjustments for Interest (Income) Expenses		-7.715	4.952
Adjustments for interest expense	34	-7.715	4.952
Adjustments for share-based payments	4		2.955.402
Adjustments for fair value losses (gains)		-622.358	1.408.070
Adjustments for Fair Value Losses (Gains) of Financial Assets	4		1.408.070
Other Adjustments for Fair Value Losses (Gains)		-622.358	
Adjustments for Tax (Income) Expenses	39	253.770	-81.471
Adjustments for losses (gains) on disposal of non-current assets			-373.854
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets			-373.854
Changes in Working Capital		1.300.421	-8.933.999
Decrease (Increase) in Financial Investments	47	1.110.614	77.105
Adjustments for decrease (increase) in trade accounts receivable		-203.154	1.411.850
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-203.154	1.411.850
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		12.691	-11.306.275
Decrease (Increase) in Other Related Party Receivables Related with Operations	6		1.714.678
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	12.691	-13.020.953
Adjustments for decrease (increase) in inventories	10	8.644	70.000
Decrease (Increase) in Prepaid Expenses	12	277.246	-158.039
Adjustments for increase (decrease) in trade accounts payable		213.733	481.533
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	-26.118	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	239.851	481.533
Increase (Decrease) in Employee Benefit Liabilities	27	9.827	-553.201
Adjustments for increase (decrease) in other operating payables		-4.563	2.183.815
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-4.563	2.183.815
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	6.958	-324.061
Other Adjustments for Other Increase (Decrease) in Working Capital		-131.575	-816.726
Decrease (Increase) in Other Assets Related with Operations	30	25.617	
Increase (Decrease) in Other Payables Related with Operations	30	-157.192	-816.726
Cash Flows from (used in) Operations		-133.270	-1.790.036
Payments Related with Provisions for Employee Benefits	25		-229.709
Income taxes refund (paid)	39	-5.143	49.781
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-252.766	2.191.894
Proceeds from sales of property, plant, equipment and intangible assets		-252.766	2.191.894
Proceeds from sales of property, plant and equipment	16-17	-252.766	2.191.894

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-259.132	865.327
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			1.419.123
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments	30		1.419.123
Repayments of borrowings		-259.132	-553.796
Cash Outflows from Other Financial Liabilities	44	-259.132	-553.796
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-650.311	1.087.257
Net increase (decrease) in cash and cash equivalents		-650.311	1.087.257
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		956.279	508.511
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		305.968	1.595.768

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