



KAMUYU AYDINLATMA PLATFORMU

İSTANBUL PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	170.780	17.518.101
Financial Investments		13.800.163	10.908.462
Financial Assets at Fair Value Through Profit or Loss		13.800.163	10.908.462
Other Financial Assets Measured at Fair Value Through Profit or Loss		13.800.163	10.908.462
Trade Receivables	5	5.310.248	9.891.936
Trade Receivables Due From Related Parties	10	4.568.571	1.789.005
Trade Receivables Due From Unrelated Parties		741.677	8.102.931
Other Receivables		2.349.588	3.705.296
Other Receivables Due From Related Parties	10	8.346	1.621.773
Other Receivables Due From Unrelated Parties		2.341.242	2.083.523
Prepayments		538.929	952.737
Prepayments to Unrelated Parties		538.929	952.737
Other current assets		866.596	420.981
Other Current Assets Due From Unrelated Parties		866.596	420.981
SUB-TOTAL		23.036.304	43.397.513
Total current assets		23.036.304	43.397.513
NON-CURRENT ASSETS			
Financial Investments		733.267	0
Other Financial Investments		733.267	0
Other Receivables		5.100	1.863
Other Receivables Due From Unrelated Parties		5.100	1.863
Property, plant and equipment		1.325.178	1.190.418
Right of Use Assets		1.831.125	1.617.841
Intangible assets and goodwill		70.454	79.773
Deferred Tax Asset		139.045	187.331
Total non-current assets		4.104.169	3.077.226
Total assets		27.140.473	46.474.739
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		412.644	640.069
Current Borrowings From Related Parties		412.644	640.069
Lease Liabilities		412.644	640.069
Trade Payables	5	1.176.629	3.686.690
Trade Payables to Unrelated Parties		1.176.629	3.686.690
Employee Benefit Obligations		184.448	17.634.679
Other Payables		213.359	1.722.334
Other Payables to Related Parties	10	50.609	
Other Payables to Unrelated Parties		162.750	1.722.334
Current tax liabilities, current		341.139	894.501
Current provisions		930.448	611.564
Current provisions for employee benefits		930.448	611.564
Other Current Liabilities		45.000	45.000
Other Current Liabilities to Unrelated Parties		45.000	45.000
SUB-TOTAL		3.303.667	25.234.837
Total current liabilities		3.303.667	25.234.837
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.386.363	1.259.905
Long Term Borrowings From Related Parties		1.386.363	1.259.905
Lease Liabilities		1.386.363	1.259.905
Non-current provisions		983.044	774.955
Non-current provisions for employee benefits		983.044	774.955
Total non-current liabilities		2.369.407	2.034.860
Total liabilities		5.673.074	27.269.697
EQUITY			
Equity attributable to owners of parent		21.467.399	19.205.042
Issued capital	7	14.184.000	14.184.000

Balancing Account for Merger Capital	6	-1.998.674	-1.998.674
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	7	-196.601	-243.758
Gains (Losses) on Revaluation and Remeasurement		-196.601	-243.758
Gains (Losses) on Remeasurements of Defined Benefit Plans		-196.601	-243.758
Restricted Reserves Appropriated From Profits	7	280.676	59.517
Prior Years' Profits or Losses	7	6.982.798	2.429.098
Current Period Net Profit Or Loss		2.215.200	4.774.859
Total equity		21.467.399	19.205.042
Total Liabilities and Equity		27.140.473	46.474.739

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations	8	36.776.488	12.757.853		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		36.776.488	12.757.853	0	0
GROSS PROFIT (LOSS)		36.776.488	12.757.853	0	0
General Administrative Expenses		-35.085.914	-12.529.582		
Marketing Expenses		-671.943	-1.540.491		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.018.631	-1.312.220	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.018.631	-1.312.220	0	0
Finance income		1.803.569	3.132.506		
Finance costs		-229.364	-228.373		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.592.836	1.591.913	0	0
Tax (Expense) Income, Continuing Operations		-377.636	-356.753	0	0
Current Period Tax (Expense) Income		-341.139	-475.191		
Deferred Tax (Expense) Income		-36.497	118.438		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.215.200	1.235.160	0	0
PROFIT (LOSS)		2.215.200	1.235.160	0	0
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.215.200	1.235.160	0	0
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		47.157	-247.737	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		58.946	-317.611		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-11.789	69.874	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans		-11.789	69.874		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	-57.731	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	-72.164	0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	-72.164		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	14.433	0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	14.433		
OTHER COMPREHENSIVE INCOME (LOSS)		47.157	-305.468	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		2.262.357	929.692	0	0
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.262.357	929.692	0	0

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-16.882.934	-3.300.283
Profit (Loss)		2.239.895	1.235.160
Profit (Loss) from Continuing Operations		2.239.895	1.235.160
Adjustments to Reconcile Profit (Loss)		0	1.954.543
Adjustments for depreciation and amortisation expense		0	1.207.783
Adjustments for provisions		0	433.326
Adjustments for (Reversal of) Provisions Related with Employee Benefits		0	433.326
Adjustments for Interest (Income) Expenses		0	149.873
Adjustments for Interest Income		0	149.873
Adjustments for fair value losses (gains)		0	77.433
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	77.433
Adjustments for Tax (Income) Expenses		0	86.128
Changes in Working Capital		-19.122.829	-6.738.693
Decrease (Increase) in Financial Investments		-3.624.968	-4.635.771
Adjustments for decrease (increase) in trade accounts receivable		4.581.688	2.930.120
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.779.566	-36.333
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		7.361.254	2.966.453
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		958.379	-6.725.509
Decrease (Increase) in Other Related Party Receivables Related with Operations		1.613.427	-326.068
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-655.048	-6.399.441
Decrease (Increase) in Prepaid Expenses		413.808	-1.388.200
Adjustments for increase (decrease) in trade accounts payable		-2.510.061	115.222
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-2.510.061	115.222
Increase (Decrease) in Employee Benefit Liabilities		-17.450.231	1.069.835
Adjustments for increase (decrease) in other operating payables		-1.491.444	1.895.610
Increase (Decrease) in Other Operating Payables to Related Parties		574.345	109.436
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.065.789	1.786.174
Cash Flows from (used in) Operations		-16.882.934	-3.548.990
Payments Related with Provisions for Employee Benefits		0	0
Income taxes refund (paid)		0	246.063
Other inflows (outflows) of cash		0	2.644
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-363.420	5.569.563
Purchase of Property, Plant, Equipment and Intangible Assets		-363.420	-317.270
Purchase of property, plant and equipment		-348.044	-268.333
Purchase of intangible assets		-15.376	-48.937
Other inflows (outflows) of cash		0	5.886.833
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-100.967	-663.652
Payments of Lease Liabilities		-100.967	-573.300
Interest Received		0	-90.352
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.347.321	1.605.628
Net increase (decrease) in cash and cash equivalents		-17.347.321	1.605.628
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	17.518.101	1.648.336
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	170.780	3.253.964



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent (member)									
	Issued Capital	Balancing Account for Merger 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		Non-controlling interests (member)
			Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Prior Years' Profits or Losses	

Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	7	6.300.000	0	23.737		57.731	56.860	2.407.253	22.995	8.868.576	8.868.576
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							1.150	21.845	-22.995		0
Total Comprehensive Income (Loss)				-247.737		-57.731			1.235.160	929.692	929.692
Profit (loss)									1.235.160	1.235.160	1.235.160
Other Comprehensive Income (Loss)				-247.737		-57.731				-305.468	-305.468
Issue of equity											0
Capital Decrease											0
Capital Advance											0
Effect of Merger or Liquidation or Division		7.884.000	-1.998.674				1.507			5.886.833	5.886.833
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	7	14.184.000	-1.998.674	-224.000		0	59.517	2.429.098	1.235.160	15.685.101	15.685.101
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	7	14.184.000	-1.998.674	-243.758		0	59.517	2.429.098	4.774.859	19.205.042	19.205.042
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							221.159	4.553.700	-4.774.859		0
Total Comprehensive Income (Loss)				47.157					2.215.200	2.262.357	2.262.357
Profit (loss)									2.215.200	2.215.200	2.215.200
Other Comprehensive Income (Loss)				47.157						47.157	47.157
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

Previous Period
01.01.2020 - 30.09.2020

