

DİNAMİK MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Dinamik Menkul Değerler A.Ş.

Genel Kurulu'na

Giriş

Dinamik Menkul Değerler A.Ş. ("Şirket") 30 Haziran 2019 tarihli ilişikteki konsolide olmayan finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide olmayan kâr veya zarar ve konsolide olmayan diğer kapsamlı gelir tablosunun, konsolide olmayan özkaynak değişim tablosunun ve konsolide olmayan 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 Standardı 34 Ara Dönem Finansal Raporlama Standardı 'na ("TMS 34") 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 kuruluşunun, 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 konsolide olmayan finansal bilgilerin , Şirket'in 30 Haziran 2019 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2018 tarihinde sona eren yıla ait konsolide olmayan finansal tablolarının denetimi ve 30 Haziran 2018 tarihinde sonra eren döneme ait özet konsolide olmayan finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 13 Mart 2019 tarihli bağımsız denetim raporunda olumlu görüş verilmiş ve 14 Ağustos 2018 tarihli sınırlı denetim raporunda TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığı ifade edilmiştir.

17 Ekim 2019, İstanbul

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Mehmet Akif AK

Sorumlu Denetçi, YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	6	3.434.582	1.875.414
Financial Investments	7	0	0
Trade Receivables		0	34.939
Trade Receivables Due From Related Parties	9	0	0
Trade Receivables Due From Unrelated Parties	9	0	34.939
Other Receivables		176.842	171.081
Other Receivables Due From Related Parties	10	0	0
Other Receivables Due From Unrelated Parties	10	176.842	171.081
Prepayments	11	41.316	44.271
Prepayments to Unrelated Parties	11	41.316	44.271
Other current assets	18	86.671	40.016
Other Current Assets Due From Unrelated Parties	18	86.671	40.016
SUB-TOTAL		3.739.411	2.165.721
Total current assets		3.739.411	2.165.721
NON-CURRENT ASSETS			
Property, plant and equipment	12	11.442	1.740
Fixtures and fittings		11.442	1.740
Intangible assets and goodwill	13	29.418	0
Licenses		29.418	
Deferred Tax Asset	26	92.038	122.982
Total non-current assets		132.898	124.722
Total assets		3.872.309	2.290.443
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Trade Payables		10.008	6.092
Trade Payables to Related Parties	9	0	0
Trade Payables to Unrelated Parties	9	10.008	6.092
Employee Benefit Obligations		2.141	6.066
Other Payables		65.366	54.718
Other Payables to Related Parties	10	0	0
Other Payables to Unrelated Parties	10	65.366	54.718
SUB-TOTAL		77.515	66.876
Total current liabilities		77.515	66.876
NON-CURRENT LIABILITIES			
Other Payables		0	16.429
Other Payables to Related Parties		0	0
Other Payables to Unrelated parties	10	0	16.429
Non-current provisions		11.114	6.847
Non-current provisions for employee benefits	17	11.114	6.847
Total non-current liabilities		11.114	23.276
Total liabilities		88.629	90.152
EQUITY			
Equity attributable to owners of parent		3.783.680	2.200.291
Issued capital	19	3.600.000	2.100.000
Inflation Adjustments on Capital		0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.225	0
Gains (Losses) on Revaluation and Remeasurement		-1.225	0
Other Revaluation Increases (Decreases)		-1.225	0
Restricted Reserves Appropriated From Profits	19	931.898	931.898
Legal Reserves		931.898	931.898
Prior Years' Profits or Losses	19	-831.607	-835.996
Current Period Net Profit Or Loss		84.614	4.389
Total equity		3.783.680	2.200.291
Total Liabilities and Equity		3.872.309	2.290.443

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	20	264.910	308.490	100.024	163.725
Cost of sales		0	0		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	20	264.910	308.490	100.024	163.725
GROSS PROFIT (LOSS)		264.910	308.490	100.024	163.725
General Administrative Expenses	21	-429.244	-348.974	-230.438	-169.192
Marketing Expenses	21	-5.928	-4.317	0	-2.125
Other Income from Operating Activities	23	3.699	67	3.553	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-166.563	-44.734	-126.861	-7.592
Investment Activity Income	24	282.466	136.741	186.214	67.409
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		115.903	92.007	59.353	59.817
Finance income		0	0		
Finance costs		0	0		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.903	92.007	59.353	59.817
Tax (Expense) Income, Continuing Operations		-31.289	-28.062	-16.181	-15.761
Current Period Tax (Expense) Income	26	0	0		
Deferred Tax (Expense) Income	26	-31.289	-28.062	-16.181	-15.761
PROFIT (LOSS) FROM CONTINUING OPERATIONS		84.614	63.945	43.172	44.056
PROFIT (LOSS)		84.614	63.945	43.172	44.056
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		84.614	63.945	43.172	44.056
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		-1.225	0	-929	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.570	0	-1.190	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		345	0	261	
Deferred Tax (Expense) Income	26	345	0	261	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-1.225	0	-929	
TOTAL COMPREHENSIVE INCOME (LOSS)		83.389	63.945	42.243	44.056
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		83.389	63.945	42.243	44.056

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		101.939	-148.336
Profit (Loss)		84.614	63.945
Profit (Loss) from Continuing Operations		84.614	63.945
Adjustments to Reconcile Profit (Loss)		37.637	28.586
Adjustments for depreciation and amortisation expense	15-16	3.651	524
Adjustments for provisions		3.042	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.042	0
Adjustments for Tax (Income) Expenses	9	30.944	28.062
Changes in Working Capital		-20.312	-240.867
Decrease (Increase) in Financial Investments		0	0
Adjustments for decrease (increase) in trade accounts receivable		34.939	-98.647
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		34.939	-98.647
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.761	-6.173
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.761	-6.173
Decrease (Increase) in Prepaid Expenses		2.955	-138.846
Adjustments for increase (decrease) in trade accounts payable		3.916	-391
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.916	-391
Increase (Decrease) in Employee Benefit Liabilities		-3.925	0
Adjustments for increase (decrease) in other operating payables		-5.781	17.608
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-5.781	17.608
Other Adjustments for Other Increase (Decrease) in Working Capital		-46.655	-14.418
Decrease (Increase) in Other Assets Related with Operations		-46.655	-14.418
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		101.939	-148.336
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-42.771	1
Proceeds from sales of property, plant, equipment and intangible assets		-42.771	1
Proceeds from sales of property, plant and equipment		-42.771	1
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.500.000	0
Proceeds from Issuing Shares or Other Equity Instruments		1.500.000	
Proceeds from issuing shares		1.500.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.559.168	-148.335
Net increase (decrease) in cash and cash equivalents	6	1.559.168	-148.335
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	1.875.414	1.879.519
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.434.582	1.731.184

[illegible]

[illegible]