

DİNAMİK MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2020 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

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.

Yönetim Kurulu'na

Giriş

Dinamik Menkul Değerler A.Ş.'nin ("Şirket") 30 Haziran 2020 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 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 konsolide olmayan finansal bilgilerin , Şirket'in 30 Haziran 2020 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.

İstanbul, 12 Ağustos 2020

Vizyon Grup Bağımsız Denetim A.Ş.

Member firm of AGN International

Mehmet Akif AK

Sorumlu Denetçi, YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	2.883.778	183.456
Financial Investments	4	7.375.062	3.007.872
Trade Receivables		545.384	71.308
Trade Receivables Due From Unrelated Parties	5	545.384	71.308
Other Receivables		194.138	187.469
Other Receivables Due From Unrelated Parties	6	194.138	187.469
Prepayments		138.838	8.620
Prepayments to Unrelated Parties	7	138.838	8.620
Other current assets	12	98.186	75.576
SUB-TOTAL		11.235.386	3.534.301
Total current assets		11.235.386	3.534.301
NON-CURRENT ASSETS			
Property, plant and equipment	8	59.517	64.833
Intangible assets and goodwill	9	219.280	52.085
Deferred Tax Asset	16	85.200	117.344
Total non-current assets		363.997	234.262
Total assets		11.599.383	3.768.563
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		251.176	57.040
Trade Payables to Unrelated Parties	5	251.176	57.040
Other Payables		60.837	62.756
Other Payables to Related Parties	18	2.000	0
Other Payables to Unrelated Parties	6	58.837	62.756
SUB-TOTAL		312.013	119.796
Total current liabilities		312.013	119.796
NON-CURRENT LIABILITIES			
Non-current provisions		28.414	16.106
Non-current provisions for employee benefits	11	28.414	16.106
Total non-current liabilities		28.414	16.106
Total liabilities		340.427	135.902
EQUITY			
Equity attributable to owners of parent		11.258.956	3.632.661
Issued capital	13	12.000.000	3.600.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	13	-5.022	-2.309
Restricted Reserves Appropriated From Profits	13	931.898	931.898
Prior Years' Profits or Losses	13	-896.928	-831.607
Current Period Net Profit Or Loss	13	-770.992	-65.321
Total equity		11.258.956	3.632.661
Total Liabilities and Equity		11.599.383	3.768.563

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	1.516.510	264.910	595.739	100.024
Cost of sales	14	-1.390.206	0	-561.969	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		126.304	264.910	33.770	100.024
GROSS PROFIT (LOSS)		126.304	264.910	33.770	100.024
General Administrative Expenses		-906.791	-429.244	-447.977	-230.438
Marketing Expenses		-91.759	-5.928	-27.534	0
Other Income from Operating Activities		10.165	3.699	3.282	3.553
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-862.081	-166.563	-438.459	-126.861
Investment Activity Income	15	254.092	282.466	105.155	186.214
Investment Activity Expenses	15	-128.939	0	-58.147	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-736.928	115.903	-391.451	59.353
Finance costs		-1.155	0	-1.155	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-738.083	115.903	-392.606	59.353
Tax (Expense) Income, Continuing Operations		-32.909	-31.289	84.086	-16.181
Deferred Tax (Expense) Income	16	-32.909	-31.289	84.086	-16.181
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-770.992	84.614	-308.520	43.172
PROFIT (LOSS)		-770.992	84.614	-308.520	43.172
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	17	-770.992	84.614	-308.520	43.172
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		-3.478	-1.570	-637	-1.190
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	13	-3.478	-1.570	-637	-1.190
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		765	345	140	261
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		765	345	140	261
Deferred Tax (Expense) Income		765	345	140	261
OTHER COMPREHENSIVE INCOME (LOSS)		-2.713	-1.225	-497	-929
TOTAL COMPREHENSIVE INCOME (LOSS)		-773.705	83.389	-309.017	42.243
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-773.705	83.389	-309.017	42.243

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.168.615	101.939
Profit (Loss)		-770.992	84.614
Profit (Loss) from Continuing Operations		-770.992	84.614
Adjustments to Reconcile Profit (Loss)		43.733	37.637
Adjustments for depreciation and amortisation expense	8-9	48.182	3.651
Adjustments for provisions		9.595	3.042
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	9.595	3.042
Adjustments for fair value losses (gains)		-46.188	0
Adjustments for Fair Value Losses (Gains) of Financial Assets	4	-46.188	0
Adjustments for Tax (Income) Expenses	16	32.144	30.944
Changes in Working Capital		-441.356	-20.312
Adjustments for decrease (increase) in trade accounts receivable		-474.076	34.939
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-474.076	34.939
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.669	-5.761
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-6.669	-5.761
Decrease (Increase) in Prepaid Expenses	7	-130.218	2.955
Adjustments for increase (decrease) in trade accounts payable	5	194.136	3.916
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	194.136	3.916
Increase (Decrease) in Employee Benefit Liabilities		0	-3.925
Adjustments for increase (decrease) in other operating payables		-1.919	-5.781
Increase (Decrease) in Other Operating Payables to Related Parties	18	2.000	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-3.919	-5.781
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.610	-46.655
Increase (Decrease) in Other Payables Related with Operations	12	-22.610	-46.655
Cash Flows from (used in) Operations		-1.168.615	101.939
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-4.531.063	-42.771
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	4	-4.321.002	0
Purchase of Property, Plant, Equipment and Intangible Assets	8-9	-210.061	-42.771
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		8.400.000	1.500.000
Proceeds from Issuing Shares or Other Equity Instruments	13	8.400.000	1.500.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.700.322	1.559.168
Net increase (decrease) in cash and cash equivalents	3	2.700.322	1.559.168
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	183.456	1.875.414
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		2.883.778	3.434.582

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]								Non-controlling interests [member]				
			Issued 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						
				Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss					
Previous Period 01.01.2019 - 30.06.2019	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	13		2.100.000					931.898	-835.996	4.389	2.200.291		2.200.291	
	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									4.389	-4.389	0		0	
	Total Comprehensive Income (Loss)				-1.225							84.614	83.389		83.389
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity			1.500.000									1.500.000		1.500.000
	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	13		3.600.000	-1.225				931.898	-831.607	84.614	3.783.680			3.783.680	
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	13		3.600.000	-2.309				931.898	-831.607	-65.321	3.632.661			3.632.661	
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									-65.321	65.321	0			0	
Total Comprehensive Income (Loss)				-2.713							-770.992	-773.705		-773.705	
Profit (loss)															
Other Comprehensive Income (Loss)															
Issue of equity			8.400.000									8.400.000		8.400.000	
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															
Current Period 01.01.2020 - 30.06.2020															

	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	13	12,000,000	-5,022		931,898	-896,928	-770,392	11,258,956			11,258,956	