

KAMUYU AYDINLATMA PLATFORMU

LETVEN CAPITAL GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2020 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Letven Capital Girişim Sermayesi Portföy Yönetimi A.Ş.

Yönetim Kurulu'na

Giriş

Letven Capital Girişim Sermayesi Portföy Yönetimi A.Ş.'nin ("Şirket") 30 Haziran 2020 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç						
Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standartı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.						
Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.						
(Associate member of PRAXITY AISBL)						
Hüseyin Çetin, YMM						
Sorumlu Denetçi						
İstanbul, 14 Ağustos 2020						



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
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	617.158	105.84
Financial Investments	5	0	158.80
Trade Receivables	6	150.000	
Other Receivables		41.410	3.07
Other Receivables Due From Related Parties	37	41.286	3.07
Other Receivables Due From Unrelated Parties	7	124	
Prepayments		79.000	56.68
Prepayments to Related Parties	3	58.005	
Prepayments to Unrelated Parties		20.995	56.68
Other current assets	13	122.550	99.96
SUB-TOTAL		1.010.118	424.35
Total current assets		1.010.118	424.35
NON-CURRENT ASSETS			
Property, plant and equipment	9	7.608	14.18
Intangible assets and goodwill	10	8.531	10.44
Deferred Tax Asset	20	249.832	62.94
Total non-current assets		265.971	87.57
Total assets		1.276.089	511.93
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	139.942	
Trade Payables		62.058	26.87
Trade Payables to Related Parties	36	0	10.59
Trade Payables to Unrelated Parties	6	62.058	16.27
Employee Benefit Obligations	12	44.622	30.68
Other Payables		38.031	3.83
Other Payables to Related Parties	3 7	36.661	2.63
Other Payables to Unrelated Parties	7	1.370	1.20
Other Current Liabilities	13	12.511	9.70
SUB-TOTAL		297.164	71.09
Total current liabilities		297.164	71.09
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	364.522	
Non-current provisions		8.227	7.49
Non-current provisions for employee benefits	12	8.227	7.49
Total non-current liabilities		372.749	7.49
Total liabilities		669.913	78.59
EQUITY			
Equity attributable to owners of parent		606.176	433.33
Issued capital	14	1.500.000	1.200.00
Additional Capital Contribution of Shareholders	14	138.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.804	
Gains (Losses) on Revaluation and Remeasurement		2.804	
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.804	
Prior Years' Profits or Losses		-766.663	
Current Period Net Profit Or Loss		-267.965	-766.66
Total equity		606.176	433.33
Total Liabilities and Equity		1.276.089	511.93



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	15	0	0	0	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	
GROSS PROFIT (LOSS)		0	0	0	
General Administrative Expenses	17	-567.585	0	-171.184	
Other Income from Operating Activities	18	126.281	0	-39.831	
Other Expenses from Operating Activities	18	-5.668	0	-5.211	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-446.972	0	-216.226	
Investment Activity Income	19	3.960	0	0	
Investment Activity Expenses	19	-247	0	-60	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-443.259	0	-216.286	
Finance costs		-12.294	0	-12.294	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-455.553	0	-228.580	
Tax (Expense) Income, Continuing Operations		187.588	0	43.058	
Current Period Tax (Expense) Income	20	0	0		
Deferred Tax (Expense) Income	20	187.588	0	43.058	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-267.965	0	-185.522	
PROFIT (LOSS)		-267.965	0	-185.522	
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-267.965	0	-185.522	
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		2.804	0	1.473	
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	3.505	0	1.841	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-701	0	-368	
Taxes Relating to Remeasurements of Defined Benefit Plans		-701	0	-368	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		2.804	0	1.473	
TOTAL COMPREHENSIVE INCOME (LOSS)		-265.161	0	-184.049	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-265.161	0	-184.049	



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
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-431.623	
Profit (Loss)		-267.965	
Adjustments to Reconcile Profit (Loss)		-175.337	
Adjustments for depreciation and amortisation expense	9 10	3.307	
Adjustments for provisions		4.233	
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	4.233	
Adjustments for Interest (Income) Expenses		4.464	
Adjustments for Tax (Income) Expenses	20	-187.588	
Adjustments for losses (gains) on disposal of non-current assets	19	247	
Changes in Working Capital		11.679	
Decrease (Increase) in Financial Investments	5	158.800	
Adjustments for decrease (increase) in trade accounts receivable	6	-150.000	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-38.340	
Decrease (Increase) in Prepaid Expenses		-22.314	
Adjustments for increase (decrease) in trade accounts payable	6	35.183	
Increase (Decrease) in Employee Benefit Liabilities	12	13.936	
Adjustments for increase (decrease) in other operating payables	7	34.197	
Other Adjustments for Other Increase (Decrease) in Working Capital		-19.783	
Decrease (Increase) in Other Assets Related with Operations	13	2.807	
Increase (Decrease) in Other Payables Related with Operations	13	-22.590	
Cash Flows from (used in) Operations		-431.623	
Income taxes refund (paid)		0	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		4.940	
Proceeds from sales of property, plant, equipment and intangible assets	9 10	4.940	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		938.000	
Proceeds from Issuing Shares or Other Equity Instruments		300.000	
Proceeds from issuing shares	14	300.000	
Proceeds from borrowings	8	500.000	
Other inflows (outflows) of cash	14	138.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		511.317	
Effect of exchange rate changes on cash and cash equivalents		0	
Net increase (decrease) in cash and cash equivalents		511.317	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	105.841	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	617.158	



Statement of changes in equity [abstract]

Presentation Currency
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					Equity					
			Equity attributable to owners of parent [member]							
		Footnote Reference		Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensi	ve Income That Will Be Reclassified In Profit Or Loss	Retained Earnii	ngs		
									Non-controlling interests [member]	
			Issued Capital Additional Capital Contribution of Shareholders	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		
				Gains (Losses) on Remeasurements of Defined Benefit Plans						
	Statement of changes in equity [abstract]									
	Statement of changes in equity [line items]									
	Equity at beginning of period									
	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									
	Total Comprehensive Income (Loss)									
	Profit (loss) Other Comprehensive Income (Loss)									
	Issue of equity									
	Capital Decrease									
ľ	Capital Advance									
	Effect of Merger or Liquidation or Division									
	Effects of Business Combinations Under Common Control									
	Advance Dividend Payments									
Previous Period 1.2019 - 30.06.2019	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									
	Statement of changes in equity [abstract]									
	Statement of changes in equity [line items] Equity at beginning of period		1.200.000				0	-766.663 -766.663 433.33 7		433.3
	Adjustments Related to Accounting Policy Changes		1,200,000					-100.003 -100.003 433.331		400.0
	Adjustments Related to Required Changes in Accounting Policies									
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies									
	Adjustments Related to Errors									
	Other Restatements									
	Restated Balances									
	Transfers						-766.663			
	Total Comprehensive Income (Loss)			2.804				-267.965 -267.965 265.161	0 ;	265.1
	Profit (loss) Other Comprehensive Income (Loss)									
	Issue of equity		300.000					300.000		300.0
	Capital Decrease							33.300		
	Capital Advance									
	Effect of Merger or Liquidation or Division									
	Effects of Business Combinations Under Common Control									
	Advance Dividend Payments									

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