

**AURA PORTFÖY YÖNETİMİ A.Ş.**  
**Financial Report**  
**Unconsolidated**  
**2020 - 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 30.09.2020	Previous Period 31.12.2019
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	3.078.961	2.717.529
Financial Investments	4	1.034.199	980.857
Trade Receivables		259.323	151.357
Trade Receivables Due From Related Parties	22	186.684	100.834
Trade Receivables Due From Unrelated Parties	5	72.639	50.523
Prepayments	13	76.869	97.418
Prepayments to Related Parties		2.934	8.923
Prepayments to Unrelated Parties		73.935	88.495
Current Tax Assets	12	82.029	48.832
<b>SUB-TOTAL</b>		<b>4.531.381</b>	<b>3.995.993</b>
<b>Total current assets</b>		<b>4.531.381</b>	<b>3.995.993</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables		23.000	35.641
Other Receivables Due From Unrelated Parties	6	23.000	35.641
Property, plant and equipment	7	90.926	13.842
Fixtures and fittings		79.398	13.842
Leasehold Improvements		11.528	
Intangible assets and goodwill	8	1.176	1.708
Other intangible assets		1.176	1.708
Deferred Tax Asset	20	16.240	15.681
<b>Total non-current assets</b>		<b>131.342</b>	<b>66.872</b>
<b>Total assets</b>		<b>4.662.723</b>	<b>4.062.865</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	9	13.160	3.457
Current Borrowings From Unrelated Parties	9	13.160	3.457
Other short-term borrowings	9	13.160	3.457
Trade Payables	5	45.149	10.343
Trade Payables to Unrelated Parties	5	45.149	10.343
Employee Benefit Obligations	11	35.281	34.083
Other Payables		32.881	28.145
Other Payables to Related Parties	22	16.554	10.768
Other Payables to Unrelated Parties	6	16.327	17.377
Current provisions	10	10.973	14.826
Current provisions for employee benefits	10	10.973	14.826
<b>SUB-TOTAL</b>		<b>137.444</b>	<b>90.854</b>
<b>Total current liabilities</b>		<b>137.444</b>	<b>90.854</b>
<b>NON-CURRENT LIABILITIES</b>			
Non-current provisions	10	86.618	66.852
Non-current provisions for employee benefits	10	86.618	66.852
<b>Total non-current liabilities</b>		<b>86.618</b>	<b>66.852</b>
<b>Total liabilities</b>		<b>224.062</b>	<b>157.706</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		4.438.661	3.905.159
Issued capital	14	7.783.179	7.783.179
Capital Advance	14	885.000	885.000
Prior Years' Profits or Losses	14	-4.763.020	-4.818.742
Current Period Net Profit Or Loss	14	533.502	55.722
<b>Total equity</b>		<b>4.438.661</b>	<b>3.905.159</b>
<b>Total Liabilities and Equity</b>		<b>4.662.723</b>	<b>4.062.865</b>

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	15	2.175.820	837.448	885.014	289.149
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.175.820	837.448	885.014	289.149
GROSS PROFIT (LOSS)		2.175.820	837.448	885.014	289.149
General Administrative Expenses	16	-2.033.715	-1.508.742	-767.071	-519.699
Other Income from Operating Activities	18	275.225	188.547	13.107	72.905
Other Expenses from Operating Activities	18	-101.691	-30.134	-12.474	-2
PROFIT (LOSS) FROM OPERATING ACTIVITIES		315.639	-512.881	118.576	-157.647
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		315.639	-512.881	118.576	-157.647
Finance income	19	220.292	380.182	77.469	142.339
Finance costs	19	-2.988	-17.143	-1.132	-17.143
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		532.943	-149.842	194.913	-32.451
Tax (Expense) Income, Continuing Operations		559	7.209	7.346	3.553
Deferred Tax (Expense) Income		559	7.209	7.346	3.553
PROFIT (LOSS) FROM CONTINUING OPERATIONS		533.502	-142.633	202.259	-28.898
PROFIT (LOSS)		533.502	-142.633	202.259	-28.898
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		533.502	-142.633	202.259	-28.898
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		533.502	-142.633	202.259	-28.898
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		533.502	-142.633	202.259	-28.898

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>447.239</b>	<b>-316.925</b>
Profit (Loss)		533.502	-142.633
Profit (Loss) from Continuing Operations		533.502	-142.633
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-238.257</b>	<b>-356.286</b>
Adjustments for depreciation and amortisation expense	7	9.254	4.926
Adjustments for provisions		15.913	35.009
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	15.913	35.009
Adjustments for Interest (Income) Expenses		-209.524	-247.726
Adjustments for interest expense	19	-209.524	-247.726
Adjustments for fair value losses (gains)		-53.341	-141.288
Adjustments for Fair Value Losses (Gains) of Financial Assets	4	-53.341	-141.288
Adjustments for Tax (Income) Expenses	20	-559	-7.207
<b>Changes in Working Capital</b>		<b>-24.333</b>	<b>-101.038</b>
Adjustments for decrease (increase) in trade accounts receivable		-107.966	-39.957
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-85.850	-30.216
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-22.116	-9.741
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	-2.390
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	0	-2.390
Decrease (Increase) in Prepaid Expenses	13	20.549	-47.850
Adjustments for increase (decrease) in trade accounts payable		34.806	-12.090
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	34.806	-12.090
Increase (Decrease) in Employee Benefit Liabilities	11	1.198	-6.558
Adjustments for increase (decrease) in other operating payables		4.736	882
Increase (Decrease) in Other Operating Payables to Related Parties	22	0	113
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	4.736	769
Other Adjustments for Other Increase (Decrease) in Working Capital		22.344	6.925
Decrease (Increase) in Other Assets Related with Operations		12.641	0
Increase (Decrease) in Other Payables Related with Operations		9.703	6.925
<b>Cash Flows from (used in) Operations</b>		<b>270.912</b>	<b>-599.957</b>
Interest received	18	209.524	247.726
Income taxes refund (paid)		-33.197	35.306
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-85.807</b>	<b>40.286</b>
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			42.060
Purchase of Property, Plant, Equipment and Intangible Assets		-85.807	-1.774
Purchase of property, plant and equipment	7	-85.807	-1.774
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>0</b>	<b>705.000</b>
Proceeds from Capital Advances		0	705.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		361.432	428.361
Net increase (decrease) in cash and cash equivalents		361.432	428.361
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>2.717.529</b>	<b>2.170.085</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>3.078.961</b>	<b>2.598.446</b>

[illegible]

	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		7,783,179	885,000				-4,763,020	533,502	-4,229,518	4,438,661	0	4,438,661