

KAMUYU AYDINLATMA PLATFORMU

## INVESTRADE 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
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	4.601	1.057.7
Financial Investments	4	500.000	500.0
Other Financial Investments	4	500.000	500.
Trade Receivables	5-23	1.464.043	830.
Trade Receivables Due From Related Parties Trade Receivables Due From Unrelated Parties	5-23	992.043	830.
Other Receivables	5 6	472.000 60.102	26.
Other Receivables Due From Unrelated Parties	6	60.102	26.
Prepayments	7	54.171	45.
Prepayments to Unrelated Parties	7	54.171	45.
Other current assets	14	66.879	99.
Other Current Assets Due From Unrelated Parties	14	66.879	99.
SUB-TOTAL		2.149.796	2.559.
Total current assets		2.149.796	2.559.
NON-CURRENT ASSETS			
Other Receivables	6	22.054	22
Other Receivables Due From Unrelated Parties	6	22.054	22
Property, plant and equipment	8	304.521	411
Fixtures and fittings	8	100.041	133
Leasehold Improvements	8	204.480	278
Right of Use Assets	10	466.687	755.
Deferred Tax Asset	21	759.301	839
Total non-current assets		1.552.563	2.028
Total assets		3.702.359	4.588
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	24	322.553	357
Current Borrowings From Unrelated Parties	24	322.553	357
Lease Liabilities	24	322.553	357
Trade Payables	5	338.747	23
Trade Payables to Unrelated Parties	5 12	338.747	23
Employee Benefit Obligations Other Payables	6	1.164.334 52.818	209 36
Other Payables to Related Parties	5	25.000	50
Other Payables to Unrelated Parties	6	25.000	36
SUB-TOTAL	5	1.878.452	626
Total current liabilities		1.878.452	626
NON-CURRENT LIABILITIES			
Long Term Borrowings	24	174.086	416
Long Term Borrowings From Unrelated Parties	24	174.086	416
Lease Liabilities	24	174.086	416
Non-current provisions	12	74.076	50
Non-current provisions for employee benefits	12	74.076	50.
Total non-current liabilities		248.162	467.
Total liabilities		2.126.614	1.093
EQUITY			
Equity attributable to owners of parent		1.575.745	3.494
Issued capital	13	7.000.000	7.000
Other Accumulated Comprehensive Income (Loss)	13	9.551	-2.
that will not be Reclassified in Profit or Loss			
Gains (Losses) on Revaluation and Remeasurement Gains (Losses) on Remeasurements of Defined	13	9.551	-2
Benefit Plans	13	9.551	-2
Prior Years' Profits or Losses	13	-3.503.277	-2.835
Current Period Net Profit Or Loss	13	-1.930.529	-667.
Total equity		1.575.745	3.494.
		3.702.359	4.588.



## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Unconsolidated

**Current Period 3** Previous Period 3 **Current Period** Previous Period Months Footnote Reference 01.01.2020 -01.01.2019 -01.07.2019 -01.07.2020 30.09.2020 30.09.2019 30.09.2020 30.09.2019 Statement of Profit or Loss and Other Comprehensive Income **PROFIT (LOSS)** Revenue 15 400.000 8.622 **GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS** 15 400.000 8.622 **GROSS PROFIT (LOSS)** 400.000 8.622 **General Administrative Expenses** 16-17 -3.280.410 -3.374.435 -873.280 -1.040.801 Other Income from Operating Activities 18 1.154.672 1.424.972 110.034 291.790 Other Expenses from Operating Activities 18 -74.698 -54.254 -25.038 -25.530 PROFIT (LOSS) FROM OPERATING ACTIVITIES -1.800.436-1.995.095 -788.284 -774.541 PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) -1.800.436-1.995.095 -788.284 -774.541 Finance income 20 3.818 21.522 16.866 Finance costs -57.235 -17.467 PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE -805.751 -757.675 -1.853.853 -1.973.573 TAX Tax (Expense) Income, Continuing Operations -76.676 296.972 696 169.424 Deferred Tax (Expense) Income 21 -76.676 296.972 696 169.424 PROFIT (LOSS) FROM CONTINUING OPERATIONS -1.930.529 -1.676.601 -805.055 -588.251 PROFIT (LOSS) -1.930.529 -1.676.601 -805.055 -588.251 Profit (loss), attributable to [abstract] Non-controlling Interests 0 0 **Owners of Parent** -805.055 -1.930.529 -1.676.601 -588.251 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 12.031 -172 4.583 12 to Profit or Loss Gains (Losses) on Remeasurements of Defined Benefit 12 15.424 -220 5.875 16 Plans Taxes Relating To Components Of Other Comprehensive -1.292 -3.393 48 -4 Income That Will Not Be Reclassified To Profit Or Loss Deferred Tax (Expense) Income 21 -3.393 -1.292 48 -4 Other Comprehensive Income That Will Be Reclassified to 0 0 0 0 Profit or Loss **OTHER COMPREHENSIVE INCOME (LOSS)** 12.031 4.583 -172 12 **TOTAL COMPREHENSIVE INCOME (LOSS)** -1.676.773 -588.239 -1.918.498-800.472 Total Comprehensive Income Attributable to Non-controlling Interests 0 0 0 0 **Owners of Parent** -1.918.498-1.676.773 -800.472 -588.239



## 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
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-718.520	-1.664.0
Profit (Loss)		-1.930.529	-1.676.6
Profit (Loss) from Continuing Operations		-1.930.529	-1.676.6
Adjustments to Reconcile Profit (Loss)		1.547.693	-173.0
Adjustments for depreciation and amortisation expense	8-10	395.519	106.4
Adjustments for provisions		1.018.262	17.4
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	1.018.262	17.4
Adjustments for Interest (Income) Expenses		57.236	
Adjustments for interest expense	24	57.236	
Adjustments for Tax (Income) Expenses	21	76.676	-296.
Changes in Working Capital		-335.684	185.
Decrease (Increase) in Financial Investments			255.
Adjustments for decrease (increase) in trade accounts receivable	5	-633.996	-
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	-670	-94
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-670	-94
Decrease (Increase) in Prepaid Expenses	7	-8.381	22
Adjustments for increase (decrease) in trade accounts payable	5	315.717	1
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	315.717	1
Adjustments for increase (decrease) in other operating payables	6	-8.354	
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-8.354	
Cash Flows from (used in) Operations		-718.520	-1.664
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-1
Purchase of Property, Plant, Equipment and Intangible Assets	8		-1
Purchase of property, plant and equipment	8		-1
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-334.643	2.008
Proceeds from Issuing Shares or Other Equity Instruments	13		2.010
Proceeds from issuing shares	13		2.010
Payments of Lease Liabilities	24	-334.643	
Other inflows (outflows) of cash	13		-1.
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.053.163	342
Net increase (decrease) in cash and cash equivalents		-1.053.163	342
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.057.764	171.
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4.601	513.



Presentation Currency Nature of Financial Statements TL

Unconsolidated

Advance Dividend Payments

Dividends Paid

						Equity		
					Equity attrib	utable to owners of parent [member]		
		Footnote Reference		Other Accumulated Comprehensive Income That Will N	ot Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss	
			Issued Capita	Gains/Losses on Revaluation and Remeasurement [member]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Р
	Statement of changes in equity [abstract]							
	Statement of changes in equity [line items]							
	Equity at beginning of period		4.990.00	0	-251			
	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	13						
	Total Comprehensive Income (Loss)	13			-172			
	Profit (loss)	13			-172			
	Other Comprehensive Income (Loss)							
	Issue of equity	13	2.010.00	0				
	Capital Decrease							
	Capital Advance							
	Effect of Merger or Liquidation or Division							
	Effects of Business Combinations Under Common							
	Control Advance Dividend Payments							
	Dividends Paid							
Previous Period 1.01.2019 - 30.09.2019	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	7.000.00	0	-423			
	Statement of changes in equity [abstract]							
	Statement of changes in equity [line items]							
	Equity at beginning of period	13	7.000.00	o	-2.480			
	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	13						
	Total Comprehensive Income (Loss)	13			12.031			
	Profit (loss)	13						
	Other Comprehensive Income (Loss)	13			12.031			
	Issue of equity							
	Capital Decrease							
	Capital Advance							
	Effect of Merger or Liquidation or Division							
	Effects of Business Combinations Under Common Control							

Decrease through Other Distributions to Owners

etained Earnii			Non-controlling interests [member]	
s or Losses	Net Profit or Loss			
IS OF LUSSES	Net PIOIIt of Loss			
-341.549	-2.492.541	2.155.659		2.155.659
-2.492.541	2.492.541			
	-1.676.601	-1.676.601		-1.676.601
	-1.676.601	-1.676.601		-1.676.601
		2.010.000		2.010.000
-1.609		-1.609		-1.609
2.835.699	-1.676.601	2.487.277		2.487.277
-2.835.699	-667.578	3.494.243		3.494.243
-667.578	667.578			
	-1.930.529	-1.930.529		-1.930.529
	-1.930.529	-1.930.529		-1.930.529
		12.031		12.031

Equity at end o	of period	7.000.000	9.551	
Increase (decre	ease) through other changes, equity			
of Foreign Curr Initial Cost or O Non-Financial /	ved from Reserve of Change in Value rency Basis Spreads and Included in Dther Carrying Amount of Asset (Liability) or Firm or which fair Value Hedge Applied			
of Forward Eler Included in Init Non-Financial /	ved from Reserve of Change in Value ments of Forward Contracts and tial Cost or Other Carrying Amount of Asset (Liability) or Firm or which Fair Value Hedge Applied			
of Time Value o Cost or Other C Asset (Liability)	ved from Reserve of Change in Value of Options and Included in Initial Carrying Amount of Non-Financial ) or Firm Commitment for which Fair coounting is Applied			
Hedges and Inc Carrying Amou or Firm Commi Accounting is A				
Increase throug	gh Other Contributions by Owners			
Transactions w	vith noncontrolling shareholders			
	ease) through changes in ownership osidiaries that do not result in loss of ,			
Acquisition or I	Disposal of a Subsidiary			
Increase (Decre Transactions	ease) through Share-Based Payment			
Transactions	ease) through Treasury Share			

