

AURA PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2021 - 1. 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 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6, 53	3.402.916	3.575.679
Financial Investments	47	1.895.789	1.120.431
Trade Receivables		385.986	611.307
Trade Receivables Due From Related Parties	6	246.768	233.012
Trade Receivables Due From Unrelated Parties	7	139.218	378.295
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties	6	0	0
Receivables From Financial Sector Operations Due From Unrelated Parties	8	0	0
Other Receivables		23.000	23.000
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	23.000	23.000
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading	46	0	0
Derivative Financial Assets Held for Hedging	46	0	0
Inventories	10	0	0
Biological Assets	11	0	0
Prepayments		120.480	16.073
Prepayments to Related Parties	6	0	0
Prepayments to Unrelated Parties	12	120.480	16.073
Current Tax Assets	40	54.594	44.391
Other current assets		0	0
Other Current Assets Due From Related Parties	29	0	0
Other Current Assets Due From Unrelated Parties	29	0	0
SUB-TOTAL		5.882.765	5.390.881
Non-current Assets or Disposal Groups Classified as Held for Sale	39	0	0
Non-current Assets or Disposal Groups Classified as Held for Distribution to Owners	6	0	0
Total current assets		5.882.765	5.390.881
NON-CURRENT ASSETS			
Financial Investments	47	0	0
Trade Receivables		0	0
Trade Receivables Due From Related Parties	6	0	0
Trade Receivables Due From Unrelated Parties	7	0	0
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties	6	0	0
Receivables From Financial Sector Operations Due From Unrelated Parties	8	0	0
Other Receivables		0	0
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	9	0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading	46	0	0
Derivative Financial Assets Held for Hedging	46	0	0
Investments accounted for using equity method	4	0	0
Biological assets	11	0	0
Investment property	13	0	0
Property, plant and equipment	14	111.142	120.175
Intangible assets and goodwill		851	1.007
Goodwill	18	0	0
Other intangible assets	17	851	1.007
Prepayments		0	0
Prepayments to Related Parties	6	0	0
Prepayments to Unrelated Parties	12	0	0
Deferred Tax Asset	40	272.032	22.908
Other Non-current Assets		0	0
Other Non-Current Assets Due From Related Parties	29	0	0

Other Non-Current Assets Due From Unrelated Parties	29	0	0
Total non-current assets		384.025	144.090
Total assets		6.266.790	5.534.971
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	1.859	2.874
Current Portion of Non-current Borrowings	47	0	0
Other Financial Liabilities	47	0	0
Trade Payables		199	3.497
Trade Payables to Related Parties	6	0	0
Trade Payables to Unrelated Parties	7	199	3.497
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations	6	0	0
Payables to Unrelated Parties on Financial Sector Operations	8	0	0
Employee Benefit Obligations	27	99.471	58.104
Other Payables		8.835	832
Other Payables to Related Parties	6	8.835	832
Other Payables to Unrelated Parties	9	0	0
Derivative Financial Liabilities	46	0	0
Derivative Financial Liabilities Held for trading	46	0	0
Derivative Financial Liabilities Held for Hedging	46	0	0
Government Grants	23	0	0
Deferred Income Other Than Contract Liabilities	12	0	0
Deferred Income Other Than Contract Liabilities From Related Parties	12	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	0	0
Current tax liabilities, current	40	0	0
Current provisions		6.769	7.279
Current provisions for employee benefits	27	6.769	7.279
Other current provisions	25	0	0
Other Current Liabilities	29	19.348	37.664
SUB-TOTAL		136.481	110.250
Liabilities included in disposal groups classified as held for sale	39	0	0
Total current liabilities		136.481	110.250
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	0	0
Other Financial Liabilities	47	0	0
Trade Payables		0	0
Trade Payables To Related Parties	6	0	0
Trade Payables To Unrelated Parties	7	0	0
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations	6	0	0
Payables to Unrelated Parties on Financial Sector Operations	8	0	0
Other Payables		0	0
Other Payables to Related Parties	6	0	0
Other Payables to Unrelated parties	9	0	0
Derivative Financial Liabilities	46	0	0
Government grants	23	0	0
Deferred Income Other Than Contract Liabilities	12	0	0
Non-current provisions		181.747	138.244
Non-current provisions for employee benefits	27	181.747	138.244
Other non-current provisions	25	0	0
Current Tax Liabilities	40	0	0
Deferred Tax Liabilities	40	0	0
Other non-current liabilities	29	0	0
Total non-current liabilities		181.747	138.244
Total liabilities		318.228	248.494
EQUITY			
Equity attributable to owners of parent		5.948.562	5.286.477
Issued capital	30	8.898.179	8.898.179
Inflation Adjustments on Capital	30	0	0
Treasury Shares (-)	30	0	0
Capital Adjustments due to Cross-Ownership (-)	30	0	0
Share Premium (Discount)	30	0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-13.737	-5.629
Gains (Losses) on Revaluation and Remeasurement	30	-13.737	-5.629

Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-13.737	-5.629
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Exchange Differences on Translation	30	0	0
Gains (Losses) on Hedge	30	0	0
Other Gains (Losses) on Hedge	30	0	0
Restricted Reserves Appropriated From Profits	30	0	0
Other reserves	30	0	0
Prior Years' Profits or Losses	30	-3.606.073	-4.763.020
Current Period Net Profit Or Loss	41	670.193	1.156.947
Total equity		5.948.562	5.286.477
Total Liabilities and Equity		6.266.790	5.534.971

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	31	1.465.751	710.616
Cost of sales	31	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.465.751	710.616
Revenue from Finance Sector Operations	31	0	0
Cost of Finance Sector Operations	31	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
Change in Fair Value of Biological Assets	31	0	0
GROSS PROFIT (LOSS)		1.465.751	710.616
General Administrative Expenses	28, 33	-1.222.416	-626.952
Marketing Expenses	28, 33	0	0
Research and development expense	33	0	0
Other Income from Operating Activities	34	49.221	101.075
Other Expenses from Operating Activities	34	-24.223	-89.217
PROFIT (LOSS) FROM OPERATING ACTIVITIES		268.333	95.522
Investment Activity Income	35	0	0
Investment Activity Expenses	35	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	35	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		268.333	95.522
Finance income	37	155.561	77.796
Finance costs	37	-798	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		423.096	173.318
Tax (Expense) Income, Continuing Operations		247.097	289
Current Period Tax (Expense) Income	40	0	0
Deferred Tax (Expense) Income	40	247.097	289
PROFIT (LOSS) FROM CONTINUING OPERATIONS		670.193	173.607
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		670.193	173.607
Profit (loss), attributable to [abstract]			
Non-controlling Interests	30	0	0
Owners of Parent	41	670.193	173.607
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		-5.488	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	38	-7.036	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	38	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	38	1.548	0
Current Period Tax (Expense) Income	38	0	0
Deferred Tax (Expense) Income	38	1.548	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss	38	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-5.488	0
TOTAL COMPREHENSIVE INCOME (LOSS)		664.705	173.607
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		664.705	173.607

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-152.503	73.778
Profit (Loss)		670.193	173.607
Profit (Loss) from Continuing Operations	41	670.193	173.607
Adjustments to Reconcile Profit (Loss)		-384.166	-21.014
Adjustments for depreciation and amortisation expense	36	9.189	1.866
Adjustments for provisions		32.857	-13.398
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	32.857	-13.398
Adjustments for Interest (Income) Expenses		-152.730	-66.642
Adjustments for Interest Income	47	-152.730	-66.642
Adjustments for fair value losses (gains)		-24.358	57.449
Adjustments for Fair Value Losses (Gains) of Financial Assets	47	-24.358	57.449
Adjustments for Tax (Income) Expenses	40	-249.124	-289
Changes in Working Capital		-591.260	-133.500
Decrease (Increase) in Financial Investments	47	-751.000	0
Adjustments for decrease (increase) in trade accounts receivable		225.321	-22.565
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-13.756	7.505
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	239.077	-30.070
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	-26.455
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	0	-26.455
Decrease (Increase) in Prepaid Expenses	6, 12	-104.407	-84.883
Adjustments for increase (decrease) in trade accounts payable		-3.298	1.623
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	0	11.381
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-3.298	-9.758
Increase (Decrease) in Employee Benefit Liabilities	27	51.503	-9.257
Adjustments for increase (decrease) in other operating payables		8.003	-4.672
Increase (Decrease) in Other Operating Payables to Related Parties	6	8.003	-9.936
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	0	5.264
Other Adjustments for Other Increase (Decrease) in Working Capital		-17.382	12.709
Decrease (Increase) in Other Assets Related with Operations	29, 40	9.042	0
Increase (Decrease) in Other Payables Related with Operations	29, 38	-26.424	12.709
Cash Flows from (used in) Operations		-305.233	19.093
Interest received	35	152.730	66.642
Income taxes refund (paid)	40	0	-11.957
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.015	0
Repayments of borrowings		-1.015	0
Cash Outflows from Other Financial Liabilities	47	-1.015	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-153.518	73.778
Effect of exchange rate changes on cash and cash equivalents	44	0	0
Net increase (decrease) in cash and cash equivalents		-153.518	73.778
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	3.551.816	2.717.529
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.398.298	2.791.307

[illegible]

Current Period 01.01.2021 - 31.03.2021													
	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		8.898.179	0		-13.737	0		0	-3.606.073	670.193	5.948.562	5.948.562