

SANKO YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	REPORT BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

SINIRLI DENETİM RAPORU

Sanko Yatırım Menkul Değerler A.Ş.

Genel Kurulu'na

Giriş

Sanko Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Haziran 2021 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 Standartlarına 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Şirket'in 30 Haziran 2021 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Report Bağımsız Denetim Anonim Şirketi

Cüneyt Morgül, YMM

Sorumlu Denetçi

İstanbul, 9 Ağustos 2021

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	75.505.258	70.241.351
Financial Investments	6	0	0
Financial Assets at Fair Value Through Profit or Loss	6	0	0
Financial Assets Held For Trading		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables	7	66.507.282	61.506.161
Trade Receivables Due From Unrelated Parties	7	66.507.282	61.506.161
Receivables From Financial Sector Operations		0	0
Other Receivables	8	540.485	522.442
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	8	540.485	522.442
Contract Assets		0	0
Derivative Financial Assets		0	0
Prepayments	11	239.355	204.187
Prepayments to Unrelated Parties	11	239.355	204.187
Current Tax Assets	26	956.161	1.865.683
Other current assets		0	0
SUB-TOTAL		143.748.541	134.339.824
Total current assets		143.748.541	134.339.824
NON-CURRENT ASSETS			
Financial Investments	6	1.517.254	1.517.254
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income	6	1.517.254	1.517.254
Financial Assets Measured At Fair Value Through Other Comprehensive Income		1.517.254	1.517.254
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables	8	3.061.556	3.834.969
Other Receivables Due From Unrelated Parties	8	3.061.556	3.834.969
Contract Assets		0	0
Derivative Financial Assets		0	0
Property, plant and equipment	14	134.804	129.993
Fixtures and fittings	14	134.804	129.993
Other property, plant and equipment	14	0	0
Right of Use Assets	14	412.092	450.763
Intangible assets and goodwill	15	0	85
Computer Softwares	15	0	85
Prepayments		0	0
Deferred Tax Asset	29	304.154	230.797
Other Non-current Assets		0	0
Total non-current assets		5.429.860	6.163.861
Total assets		149.178.401	140.503.685
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	16	192.103	197.657
Current Borrowings From Related Parties	16	192.103	197.657
Lease Liabilities	16	192.103	197.657
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Other Financial Liabilities		0	0
Trade Payables	7	92.682.716	77.362.232
Trade Payables to Related Parties	28	25.907.447	14.494.255
Trade Payables to Unrelated Parties	7	66.775.269	62.867.977

Payables on Financial Sector Operations		0	0
Other Payables	8	7.025	7.025
Other Payables to Related Parties	28	0	0
Other Payables to Unrelated Parties	8	7.025	7.025
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Current tax liabilities, current	26	1.528.441	1.865.683
Current provisions	18	829.333	1.264.724
Current provisions for employee benefits	18	463.465	268.153
Other current provisions	18	365.868	996.571
Other Current Liabilities	12	434.974	935.763
Other Current Liabilities to Unrelated Parties	12	434.974	935.763
SUB-TOTAL		95.674.592	81.633.084
Total current liabilities		95.674.592	81.633.084
NON-CURRENT LIABILITIES			
Long Term Borrowings		263.772	285.267
Long Term Borrowings From Related Parties		263.772	285.267
Lease Liabilities	16	263.772	285.267
Long Term Borrowings From Unrelated Parties		0	0
Other Financial Liabilities	16	6.102	6.248
Other Miscellaneous Financial Liabilities	16	6.102	6.248
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	18	921.487	795.037
Non-current provisions for employee benefits	18	921.487	795.037
Other non-current liabilities		0	0
Total non-current liabilities		1.191.361	1.086.552
Total liabilities		96.865.953	82.719.636
EQUITY			
Equity attributable to owners of parent		52.312.448	57.784.049
Issued capital	20	25.000.000	25.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	948.299	993.112
Gains (Losses) on Revaluation and Remeasurement	20	948.299	993.112
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	948.299	993.112
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	20	2.738.123	1.439.303
Legal Reserves	20	2.738.123	1.439.303
Prior Years' Profits or Losses	20	19.052.814	23.956.686
Current Period Net Profit Or Loss	20	4.573.212	6.394.948
Total equity		52.312.448	57.784.049
Total Liabilities and Equity		149.178.401	140.503.685

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	1.347.516.808	5.784.207.981	520.409.128	2.893.093.709
Cost of sales	21	-1.338.841.003	-5.775.124.453	-517.082.500	-2.888.789.396
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		8.675.805	9.083.528	3.326.628	4.304.313
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		8.675.805	9.083.528	3.326.628	4.304.313
General Administrative Expenses	22	-5.263.567	-4.766.661	-2.683.585	-2.316.026
Marketing Expenses	22	-2.623.140	-2.010.367	-1.059.591	-942.902
Research and development expense		0	0	0	0
Other Income from Operating Activities	23	198.061	276.641	107.947	138.591
Other Expenses from Operating Activities	23	0	-11.035	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		987.159	2.572.106	-308.601	1.183.976
Investment Activity Income		0	4.708	0	4.708
Investment Activity Expenses		-1.253	0	-1.253	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		985.906	2.576.814	-309.854	1.188.684
Finance income	25	5.103.414	398.144	2.522.947	247.125
Finance costs	25	-49.821	-18.078	-24.257	34.167
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.039.499	2.956.880	2.188.836	1.469.976
Tax (Expense) Income, Continuing Operations		-1.466.287	-640.813	-617.230	-303.002
Current Period Tax (Expense) Income	26	-1.528.441	-691.340	-665.177	-366.337
Deferred Tax (Expense) Income	26	62.154	50.527	47.947	63.335
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.573.212	2.316.067	1.571.606	1.166.974
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		4.573.212	2.316.067	1.571.606	1.166.974
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.573.212	2.316.067	1.571.606	1.166.974
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		-44.813	98.010	-8.054	107.116
Gains (Losses) on Remeasurements of Defined Benefit Plans		-56.016	125.654	-10.067	137.328
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		11.203	-27.644	2.013	-30.212
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		11.203	-27.644	2.013	-30.212
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0

Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-44.813	98.010	-8.054	107.116
TOTAL COMPREHENSIVE INCOME (LOSS)		4.528.399	2.414.077	1.563.552	1.274.090
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.528.399	2.414.077	1.563.552	1.274.090

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		15.299.415	16.045.193
Profit (Loss)		4.573.212	2.316.067
Profit (Loss) from Continuing Operations		4.573.212	2.316.067
Adjustments to Reconcile Profit (Loss)		1.774.292	893.996
Adjustments for depreciation and amortisation expense	22	168.000	9.555
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions	22	265.747	226.542
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22	265.747	226.542
Adjustments for Interest (Income) Expenses	0	47.112	17.086
Adjustments for interest expense	0	47.112	17.086
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	26	1.466.287	640.813
Adjustments for losses (gains) on disposal of non-current assets		0	0
Other adjustments for which cash effects are investing or financing cash flow	22	-172.854	0
Other adjustments to reconcile profit (loss)	0	0	0
Changes in Working Capital		10.817.594	13.300.521
Adjustments for decrease (increase) in trade accounts receivable	7	-5.001.121	-8.206.007
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-5.001.121	-8.206.007
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	1.629.724	856.741
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	1.629.724	856.741
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable	7	15.320.484	20.447.123
Increase (Decrease) in Trade Accounts Payables to Related Parties	28	11.413.192	5.163.274
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	3.907.292	15.283.849
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables	8,12,13	-1.131.493	202.664
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8,12,13	-1.131.493	202.664
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Decrease (Increase) in Other Assets Related with Operations		0	0
Cash Flows from (used in) Operations		17.165.098	16.510.584
Income taxes refund (paid)	26	-1.865.683	-465.391
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-35.362	-14.906
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	6	0	2
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	6	0	0
Proceeds from sales of property, plant, equipment and intangible assets		7.974	1.891
Proceeds from sales of property, plant and equipment	14	7.974	1.891
Purchase of Property, Plant, Equipment and Intangible Assets	14	-43.336	-16.799
Purchase of property, plant and equipment	14	-43.336	-16.799
Purchase of intangible assets		0	0
Proceeds from sales of other long-term assets		0	0

Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-10.000.146	0
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings	16	-146	0
Cash Outflows from Other Financial Liabilities	16	-146	
Dividends Paid	20	-10.000.000	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		5.263.907	16.030.287
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		5.263.907	16.030.287
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	70.241.351	48.763.367
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	75.505.258	64.793.654

[illegible]

	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	Transactions with noncontrolling shareholders													0
	Increase through Other Contributions by Owners													0
	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													0
	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													0
	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													0
	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													0
	Increase (decrease) through other changes, equity								0		0			0
	Equity at end of period		25,000,000	1,357,544	-409,245			2,738,123	19,052,814	4,573,212	52,312,448			52,312,448