

HEDEF PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	51	10.787.592	1.847.209
Financial Investments		59.943.247	43.845.978
Financial Assets at Fair Value Through Profit or Loss		59.943.247	43.845.978
Financial Assets Designated at Fair Value Through Profit or Loss	44	59.943.247	43.845.978
Trade Receivables		3.079.802	1.549.601
Trade Receivables Due From Related Parties	6	2.401.698	1.383.777
Trade Receivables Due From Unrelated Parties	7	678.104	165.824
Other Receivables		28.396	0
Other Receivables Due From Unrelated Parties	8	28.396	0
Prepayments		197.659	24.000
Prepayments to Unrelated Parties	11	197.659	24.000
SUB-TOTAL		74.036.696	47.266.788
Total current assets		74.036.696	47.266.788
NON-CURRENT ASSETS			
Property, plant and equipment		656.193	564.256
Machinery And Equipments	13	366.193	64.333
Vehicles	13	290.000	499.923
Right of Use Assets	19	608.539	488.940
Total non-current assets		1.264.732	1.053.196
Total assets		75.301.428	48.319.984
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		158.522	208.750
Current Portion of Non-current Borrowings from Related Parties		0	208.750
Lease Liabilities	44		208.750
Current Portion of Non-current Borrowings from Unrelated Parties		158.522	0
Lease Liabilities	44	158.522	
Trade Payables		7.373	765
Trade Payables to Unrelated Parties	7	7.373	765
Employee Benefit Obligations	26	57.446	95.144
Other Payables		215.446	138.740
Other Payables to Unrelated Parties	8	215.446	138.740
Current tax liabilities, current	38	1.359.195	504.266
SUB-TOTAL		1.797.982	947.665
Total current liabilities		1.797.982	947.665
NON-CURRENT LIABILITIES			
Long Term Borrowings		392.014	374.862
Long Term Borrowings From Related Parties		0	374.862
Lease Liabilities	44	0	374.862
Long Term Borrowings From Unrelated Parties		392.014	0
Lease Liabilities	44	392.014	0
Employee Benefit Obligations	24	35.089	28.029
Deferred Tax Liabilities	38	7.332.928	7.344.125
Total non-current liabilities		7.760.031	7.747.016
Total liabilities		9.558.013	8.694.681
EQUITY			
Equity attributable to owners of parent		65.743.415	39.625.303
Issued capital	28	5.000.000	5.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		14.669	14.669
Gains (Losses) on Revaluation and Remeasurement		14.669	14.669
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	14.669	14.669
Restricted Reserves Appropriated From Profits		595.436	232.970
Legal Reserves	28	595.436	232.970

Prior Years' Profits or Losses	28	34.015.198	7.267.952
Current Period Net Profit Or Loss		26.118.112	27.109.712
Total equity		65.743.415	39.625.303
Total Liabilities and Equity		75.301.428	48.319.984

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	29	404.412.055	162.258.696	92.351.451	83.954.816
Cost of sales	29	-367.510.391	-153.548.738	-72.581.179	-71.617.449
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		36.901.664	8.709.958	19.770.272	12.337.367
GROSS PROFIT (LOSS)		36.901.664	8.709.958	19.770.272	12.337.367
General Administrative Expenses	31	-5.810.411	-2.714.126	-1.462.020	-624.459
Other Income from Operating Activities	32	2.257.586	701.803	72.387	27.243
Other Expenses from Operating Activities	32	-628.734	-167.094	-120.477	-63.448
PROFIT (LOSS) FROM OPERATING ACTIVITIES		32.720.105	6.530.541	18.260.162	11.676.703
Investment Activity Income	33	283.418	283.418	1	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		33.003.523	6.813.959	18.260.163	11.676.703
Finance costs	35	-36.956	-16.449	-45.333	-15.604
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		32.966.567	6.797.510	18.214.830	11.661.099
Tax (Expense) Income, Continuing Operations		-6.848.455	-1.636.381	-6.190.147	-2.566.753
Current Period Tax (Expense) Income	38	-6.859.652	-1.393.425	-1.492.163	-1.042.257
Deferred Tax (Expense) Income	38	11.197	-242.956	-4.697.984	-1.524.496
PROFIT (LOSS) FROM CONTINUING OPERATIONS		26.118.112	5.161.129	12.024.683	9.094.346
PROFIT (LOSS)		26.118.112	5.161.129	12.024.683	9.094.346
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		26.118.112	5.161.129	12.024.683	9.094.346
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		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)		26.118.112	5.161.129	12.024.683	9.094.346
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		26.118.112	5.161.129	12.024.683	9.094.346

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		7.091.996	1.059.662
Profit (Loss)		26.118.112	12.024.683
Profit (Loss) from Continuing Operations	39	26.118.112	12.024.683
Adjustments to Reconcile Profit (Loss)		-3.244.307	-11.593.570
Adjustments for depreciation and amortisation expense	13	116.246	78.856
Adjustments for provisions		7.060	-4.824
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	7.060	-4.824
Adjustments for Interest (Income) Expenses		18.553	43.504
Adjustments for Interest Income	32	-1.023	-369
Adjustments for interest expense	32	19.576	43.873
Adjustments for fair value losses (gains)		-3.091.551	-16.409.090
Adjustments for Fair Value Losses (Gains) of Financial Assets	35	-3.091.551	-16.409.090
Adjustments for Tax (Income) Expenses	38	-11.197	4.697.984
Adjustments for losses (gains) on disposal of non-current assets		-283.418	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	32	-283.418	
Changes in Working Capital		-14.847.636	-282.845
Decrease (Increase) in Financial Investments	44	-13.005.718	33.578
Adjustments for decrease (increase) in trade accounts receivable		-1.530.201	-226.768
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-1.017.921	-220.043
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-512.280	-6.725
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-28.396	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-28.396	
Decrease (Increase) in Prepaid Expenses	11	-173.659	-23.797
Adjustments for increase (decrease) in trade accounts payable		6.608	520
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	6.608	520
Increase (Decrease) in Employee Benefit Liabilities	25	-37.698	7.257
Adjustments for increase (decrease) in other operating payables		76.706	55.740
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	76.706	55.740
Other Adjustments for Other Increase (Decrease) in Working Capital		-155.278	-129.375
Decrease (Increase) in Other Assets Related with Operations	27	-155.278	6.258
Increase (Decrease) in Other Payables Related with Operations			-135.633
Cash Flows from (used in) Operations		8.026.169	148.268
Interest received	32	-1.789.102	-68.749
Income taxes refund (paid)	38	854.929	980.143
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.903.475	36.578
Proceeds from sales of property, plant, equipment and intangible assets		757.238	
Proceeds from sales of property, plant and equipment	13	757.238	
Purchase of Property, Plant, Equipment and Intangible Assets		-642.865	-32.171
Purchase of property, plant and equipment	13	-642.865	-32.171
Interest received	32	1.789.102	68.749
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-56.111	64.688
Payments of Lease Liabilities		-56.111	64.688
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.939.360	1.160.928
Net increase (decrease) in cash and cash equivalents		8.939.360	1.160.928
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.847.209	215.558
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		10.786.569	1.376.486

[illegible]

Current Period 01.01.2021 - 30.09.2021												0
	Decrease through Other Distributions to Owners											0
	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
	Equity at end of period		5.000.000		14.669			595.436	34.015.198	26.118.112	65.743.415	65.743.415