

TERA 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	7	977.562	3.988.207
Financial Investments		3.833.537	0
Financial Assets Available-for-sale	8	3.833.537	
Financial Assets at Fair Value Through Profit or Loss			0
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables		22.197	45.610
Trade Receivables Due From Unrelated Parties	9	22.197	45.610
Receivables From Financial Sector Operations			0
Other Receivables		1.041	2.523
Other Receivables Due From Unrelated Parties	11	1.041	2.523
Contract Assets			0
Derivative Financial Assets			0
Prepayments		52.367	0
Prepayments to Unrelated Parties	15	52.367	
Current Tax Assets	16	378.941	125.694
Other current assets		44.250	0
Other Current Assets Due From Unrelated Parties		44.250	
SUB-TOTAL		5.309.895	4.162.034
Total current assets		5.309.895	4.162.034
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		0	0
Contract Assets		0	0
Derivative Financial Assets		0	0
Property, plant and equipment	20	56.685	0
Machinery And Equipments		56.685	
Other property, plant and equipment			0
Intangible assets and goodwill		0	0
Prepayments		0	0
Other Non-current Assets		0	0
Total non-current assets		56.685	0
Total assets		5.366.580	4.162.034
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
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	9	21.601	30.969
Trade Payables to Related Parties	6	1.174	289
Trade Payables to Unrelated Parties	9	20.427	30.680
Payables on Financial Sector Operations			0
Employee Benefit Obligations	27	35	
Other Payables	9	1.580	0
Other Payables to Related Parties	6	1.580	
Other Payables to Unrelated Parties		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0

Deferred Income Other Than Contract Liabilities		0	0
Current tax liabilities, current	30	242.819	
Current provisions		0	0
Other Current Liabilities	33	64.780	18.397
Other Current Liabilities to Unrelated Parties		64.780	18.397
SUB-TOTAL		330.815	49.366
Total current liabilities		330.815	49.366
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		0	0
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	31	10.710	
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		0	0
Deferred Tax Liabilities	54	-50.055	
Other non-current liabilities		0	0
Total non-current liabilities		-39.345	0
Total liabilities		291.470	49.366
EQUITY			
Equity attributable to owners of parent		5.075.110	4.112.668
Issued capital	34	4.500.000	4.500.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			0
Gains (Losses) on Revaluation and Remeasurement			0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-2.208	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Other Gains (Losses)		-2.208	0
Restricted Reserves Appropriated From Profits			0
Prior Years' Profits or Losses	34	-387.332	-36.936
Current Period Net Profit Or Loss	34	964.650	-350.396
Total equity		5.075.110	4.112.668
Total Liabilities and Equity		5.366.580	4.162.034

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	44	582.807		255.263	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		582.807	0	255.263	
Revenue from Finance Sector Operations	46	0		0	
Fee, Premium, Commission and Other Service Income	46	0		0	
Other Revenues from Finance Sector Operations	46	0		0	
Cost of Finance Sector Operations		0		0	
Other Expenses Related with Finance Sector Operations	46	0		0	
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0		0	
GROSS PROFIT (LOSS)		582.807	0	255.263	
General Administrative Expenses	47	-1.336.937	-307.324	-743.518	-27.542
Other Income from Operating Activities	49	207.887	0	-230.439	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-546.243	-307.324	-718.694	-27.542
Investment Activity Income	20	1.349.638	0		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		803.395	-307.324	-718.694	-27.542
Finance income	51	394.704	105.218	136.517	49.725
Finance costs	51	-39.949			
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.158.150	-202.106	-582.177	22.183
Tax (Expense) Income, Continuing Operations		-193.500	0	53.745	
Current Period Tax (Expense) Income	54	-242.819	0		
Deferred Tax (Expense) Income	54	49.319	0	53.745	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		964.650	-202.106	-528.432	22.183
PROFIT (LOSS)		964.650	-202.106	-528.432	22.183
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		964.650	-202.106	-528.432	22.183
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	52	-2.208	0	-2.208	0
Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	52	-2.944	0	-2.944	0
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0	0	0
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
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Exchange Differences on Translation		0	0	0	0

Other Components of Other Comprehensive Income 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	52	736	0	736	0
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	52	736	0	736	0
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans		0	0	0	0
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income		0	0	0	0
Taxes Relating to Share 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 Exchange Differences on Translation		0	0	0	0
Taxes Relating to Other Components of 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
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Exchange Differences on Translation		0	0	0	0
Reclassification Adjustments on 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
Gains (losses) on Remeasuring Available-for-sale Financial Assets		0	0	0	0
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
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Gains (Losses) on Cash Flow Hedges		0	0	0	0
Reclassification Adjustments on Cash Flow Hedges		0	0	0	0
Amounts Removed from Equity and Included in Carrying Amount of Non-Financial Asset (Liability) whose Acquisition or Incurrence was Hedged Highly Probable Forecast Transaction		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Gains (Losses) on Change in Value of Time Value of Options		0	0	0	0
Reclassification Adjustments on 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
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Reclassification Adjustments on 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
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Reclassification Adjustments on 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
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0	0	0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0	0	0
Other Gains (Losses) on 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
Other Components of Other Comprehensive Income that will be Reclassified to Other 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
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Exchange Differences on Translation		0	0	0	0
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Taxes Relating to Cash Flow Hedges		0	0	0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations		0	0	0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		0	0	0	0
Taxes Relating to 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
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)	52	-2.208	0	-2.208	0
TOTAL COMPREHENSIVE INCOME (LOSS)		962.442	-202.106	-530.640	22.183
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		962.442	-202.106	-530.640	22.183

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		-2.946.735	-976.237
Profit (Loss)		964.650	-202.106
Profit (Loss) from Continuing Operations	34	964.650	-202.106
Adjustments to Reconcile Profit (Loss)		-429.032	-55.493
Adjustments for depreciation and amortisation expense	47	7.225	0
Adjustments for provisions		7.766	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	47	7.766	0
Adjustments for (Reversal of) Other Provisions	54	0	0
Adjustments for Interest (Income) Expenses		-394.704	0
Adjustments for Interest Income		-394.704	0
Adjustments for Tax (Income) Expenses		-49.319	
Other adjustments to reconcile profit (loss)			-55.493
Changes in Working Capital		-3.877.057	-774.131
Decrease (Increase) in Financial Investments	9	-3.833.537	-131.374
Adjustments for decrease (increase) in trade accounts receivable	9	23.413	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	23.413	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-348.382	24.999
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11.15.16	-348.382	24.999
Adjustments for increase (decrease) in trade accounts payable	9	-9.368	-659.884
Increase (Decrease) in Trade Accounts Payables to Related Parties			-700.000
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	-9.368	40.116
Adjustments for increase (decrease) in other operating payables	11,31,33	290.817	-7.872
Increase (Decrease) in Other Operating Payables to Related Parties		1.580	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		289.237	-7.872
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		-3.341.439	-1.031.730
Interest received		394.704	55.493
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-63.910	0
Purchase of Property, Plant, Equipment and Intangible Assets		-63.910	0
Purchase of property, plant and equipment	20.21	-63.910	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	3.150.000
Proceeds from Issuing Shares or Other Equity Instruments			3.150.000
Proceeds from issuing shares			3.150.000
Proceeds from Capital Advances		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.010.645	2.173.763
Net increase (decrease) in cash and cash equivalents		-3.010.645	2.173.763
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	3.988.207	1.182.878
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	977.562	3.356.641

[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
	Equity at end of period		4,500,000			0		-2,208	-387,332	964,650	5,075,110			0	5,075,110