

STRATEJİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2021 - 3. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	MERCEK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Strateji Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu'na

Giriş

1. Strateji Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Eylül 2021 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. 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 Standartları'na 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

3. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Strateji Portföy Yönetimi Anonim Şirketi'nin 30 Eylül 2021 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren dokuz aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MERCEK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.

Sezai Mandal, YMM

Sorumlu Denetçi

İstanbul, 1 Kasım 2021

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	6	5.275.622	5.342.021
Financial Investments	7	326.408	72.414
Financial Assets Available-for-sale		326.408	72.414
Trade Receivables		3.637.731	743.757
Trade Receivables Due From Related Parties	31	329.502	292.482
Trade Receivables Due From Unrelated Parties	8.a	3.308.229	451.275
Other Receivables		180.354	244.152
Other Receivables Due From Related Parties	31	73.600	73.600
Other Receivables Due From Unrelated Parties	9.a	106.754	170.552
Prepayments	10.a	45.401	20.805
Prepayments to Unrelated Parties		45.401	20.805
SUB-TOTAL		9.465.516	6.423.149
Total current assets		9.465.516	6.423.149
NON-CURRENT ASSETS			
Property, plant and equipment	12	433.468	529.055
Vehicles		433.468	529.055
Right of Use Assets	15	408.099	606.297
Deferred Tax Asset	29.d	21.212	211.747
Other Non-current Assets	10.b	0	215.207
Total non-current assets		862.779	1.562.306
Total assets		10.328.295	7.985.455
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		15.046	127.721
Current Borrowings From Related Parties		15.046	127.721
Lease Liabilities	16.a	15.046	127.721
Current Borrowings From Unrelated Parties		0	
Current Portion of Non-current Borrowings	18	227.436	227.498
Current Portion of Non-current Borrowings from Unrelated Parties		227.436	227.498
Bank Loans		227.436	227.498
Trade Payables	8.b	3.009	18.811
Trade Payables to Unrelated Parties		3.009	18.811
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	21.a	38.463	33.985
Other Payables	9.b	23.001	60.107
Other Payables to Unrelated Parties		23.001	60.107
Current tax liabilities, current	29.b	216.501	255.533
Current provisions		135.791	79.330
Current provisions for employee benefits	21.b	126.524	71.851
Other current provisions	22	9.267	7.479
SUB-TOTAL		659.247	802.985
Total current liabilities		659.247	802.985
NON-CURRENT LIABILITIES			
Long Term Borrowings		513.611	994.096
Long Term Borrowings From Related Parties		427.290	763.660
Lease Liabilities	16.b	427.290	763.660
Long Term Borrowings From Unrelated Parties		86.321	230.436
Bank Loans	18	86.321	230.436
Non-current provisions	21.c	129.697	161.305
Non-current provisions for employee benefits		129.697	161.305
Deferred Tax Liabilities	29.e	12.371	240.552
Total non-current liabilities		655.679	1.395.953
Total liabilities		1.314.926	2.198.938
EQUITY			
Equity attributable to owners of parent		9.013.369	5.786.517
Issued capital	23.a	5.500.000	2.500.000

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	23.c	27.891	2.025
Gains (Losses) on Revaluation and Remeasurement		27.891	2.025
Gains (Losses) on Remeasurements of Defined Benefit Plans		27.891	2.025
Restricted Reserves Appropriated From Profits	23.b	351.202	186.540
Legal Reserves		351.202	186.540
Prior Years' Profits or Losses	23.d	-66.711	1.826.312
Current Period Net Profit Or Loss	23.d	3.200.987	1.271.640
Total equity		9.013.369	5.786.517
Total Liabilities and Equity		10.328.295	7.985.455

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	24.a	18.543.893	11.376.286	1.332.660	1.982.166
Cost of sales	24.b	-13.706.911	-9.027.161	-181.800	-1.139.132
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.836.982	2.349.125	1.150.860	843.034
Revenue from Finance Sector Operations			0	0	0
Cost of Finance Sector Operations			0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0	0	0
GROSS PROFIT (LOSS)		4.836.982	2.349.125	1.150.860	843.034
General Administrative Expenses	25	-2.408.507	-1.540.906	-530.676	-458.481
Other Income from Operating Activities	26.a	54.111	30.174	33	8.124
Other Expenses from Operating Activities	26.b	-77.254	-297.670	31.029	109.354
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.405.332	540.723	651.246	502.031
Investment Activity Income	27	670.119	22.980	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.075.451	563.703	651.246	502.031
Finance income	28.a	1.056.313	165.002	387.795	83.936
Finance costs	28.b	-120.672	-50.690	-30.715	-19.540
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.011.092	678.015	1.008.326	566.427
Tax (Expense) Income, Continuing Operations		-810.105	-204.140	-246.432	-100.461
Current Period Tax (Expense) Income	29.c	-857.451	0	-236.378	0
Deferred Tax (Expense) Income	29.c	47.346	-204.140	-10.054	-100.461
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.200.987	473.875	761.894	465.966
PROFIT (LOSS)		3.200.987	473.875	761.894	465.966
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.200.987	473.875	761.894	465.966
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		25.866	0	-6.266	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.c	35.566	0	-4.599	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
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-9.700	0	-1.667	0
Deferred Tax (Expense) Income	23.c	-9.700	0	-1.667	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 Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets			0		0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			0		0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges			0		0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations			0		0
Change in Value of Time Value of Options			0		0
Change in Value of Forward Elements of Forward Contracts			0		0
Change in Value of Foreign Currency Basis Spreads			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

Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			0		0
OTHER COMPREHENSIVE INCOME (LOSS)		25.866	0	-6.266	0
TOTAL COMPREHENSIVE INCOME (LOSS)		3.226.853	473.875	755.628	465.966
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.226.853	473.875	755.628	465.966

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		-1.299.718	1.979.339
Profit (Loss)		3.200.988	473.875
Profit (Loss) from Continuing Operations		3.200.988	473.875
Adjustments to Reconcile Profit (Loss)		-636.296	249.178
Adjustments for depreciation and amortisation expense		95.587	154.345
Adjustments for provisions		63.773	27.985
Adjustments for (Reversal of) Provisions Related with Employee Benefits		61.985	27.985
Adjustments for (Reversal of) Other Provisions		1.788	
Adjustments for Interest (Income) Expenses		22.583	
Adjustments for Interest Income		22.583	
Adjustments for Tax (Income) Expenses		810.104	204.140
Other adjustments for which cash effects are investing or financing cash flow		-1.628.343	-137.292
Changes in Working Capital		-2.941.989	1.120.329
Decrease (Increase) in Financial Investments		-253.994	1.530.843
Adjustments for decrease (increase) in trade accounts receivable		-2.893.974	-272.627
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.893.974	-272.627
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		63.798	-83.511
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		63.798	-83.511
Decrease (Increase) in Prepaid Expenses		-24.596	-6.869
Adjustments for increase (decrease) in trade accounts payable		-15.802	-22.785
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-15.802	-22.785
Increase (Decrease) in Employee Benefit Liabilities		4.478	-24.563
Adjustments for increase (decrease) in other operating payables		-37.106	-159
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-37.106	-159
Other Adjustments for Other Increase (Decrease) in Working Capital		215.207	
Decrease (Increase) in Other Assets Related with Operations		215.207	
Cash Flows from (used in) Operations		-377.297	1.843.382
Payments Related with Provisions for Employee Benefits		-25.938	
Income taxes refund (paid)		-896.483	135.957
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		670.119	-616.018
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-638.998
Purchase of property, plant and equipment		0	-638.998
Dividends received		670.119	22.980
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		563.200	340.465
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from borrowings		-144.177	502.769
Proceeds from Loans		-144.177	502.769
Interest paid		-98.089	-50.690
Interest Received		1.056.313	165.002
Other inflows (outflows) of cash		-250.847	-276.616
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-66.399	1.703.786
Net increase (decrease) in cash and cash equivalents		-66.399	1.703.786
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		5.342.021	2.238.164
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		5.275.622	3.941.950

Current Period 01.01.2021 - 30.09.2021												
	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		5,500.000		27.891			351.202	-66.711	3.200.987	9.013.369	9.013.369