

DİNAMİK MENKUL DEĞERLER 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	4	26.290.293	10.786.284
Financial Investments	5	0	4.441.409
Trade Receivables		7.780.349	5.654.442
Trade Receivables Due From Related Parties	3	0	0
Trade Receivables Due From Unrelated Parties	6	7.780.349	5.654.442
Other Receivables		962.311	1.028.564
Other Receivables Due From Related Parties	3	0	0
Other Receivables Due From Unrelated Parties	7	962.311	1.028.564
Prepayments		189.970	16.472
Prepayments to Unrelated Parties	8	189.970	16.472
Current Non-cash Free Collaterals that can be Used	11	75.674	35.345
SUB-TOTAL		35.298.597	21.962.516
Total current assets		35.298.597	21.962.516
NON-CURRENT ASSETS			
Other Receivables		0	619
Other Receivables Due From Related Parties	3	0	0
Other Receivables Due From Unrelated Parties	7	0	619
Property, plant and equipment		701.354	337.979
Fixtures and fittings	9	673.627	337.979
Leasehold Improvements	9	27.727	0
Intangible assets and goodwill		128.750	192.305
Other Rights	10	128.750	192.305
Prepayments		162.760	22.826
Prepayments to Unrelated Parties	8	162.760	22.826
Deferred Tax Asset	20	88.734	28.334
Total non-current assets		1.081.598	582.063
Total assets		36.380.195	22.544.579
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		4.687.986	9.763.387
Trade Payables to Related Parties	3	0	0
Trade Payables to Unrelated Parties	6	4.687.986	9.763.387
Employee Benefit Obligations	13	85.892	54.461
Other Payables		300.852	111.299
Other Payables to Related Parties	3	2.000	2.000
Other Payables to Unrelated Parties	7	298.852	109.299
Current tax liabilities, current	20	0	24.216
Current provisions		70.573	10.125
Current provisions for employee benefits	14	70.573	10.125
SUB-TOTAL		5.145.303	9.963.488
Total current liabilities		5.145.303	9.963.488
NON-CURRENT LIABILITIES			
Non-current provisions		80.445	90.180
Non-current provisions for employee benefits	14	80.445	90.180
Total non-current liabilities		80.445	90.180
Total liabilities		5.225.748	10.053.668
EQUITY			
Equity attributable to owners of parent		31.154.447	12.490.911
Issued capital	15	32.000.000	12.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-19.287	-18.090
Gains (Losses) on Revaluation and Remeasurement		-19.287	-18.090
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-19.287	-18.090
Restricted Reserves Appropriated From Profits	15	931.898	931.898
Prior Years' Profits or Losses	15	-422.897	-896.928
Current Period Net Profit Or Loss		-1.335.267	474.031

Total equity		31.154.447	12.490.911
Total Liabilities and Equity		36.380.195	22.544.579

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	16	2.993.742	3.385.378	846.441	1.868.868
Cost of sales	16	0	-2.937.080	0	-1.546.874
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.993.742	448.298	846.441	321.994
GROSS PROFIT (LOSS)		2.993.742	448.298	846.441	321.994
General Administrative Expenses	17	-5.993.204	-1.861.169	-2.220.289	-954.378
Marketing Expenses	17	-446.873	-108.824	-242.781	-17.065
Other Income from Operating Activities	18	32.811	1.330.266	-10.138	1.215.764
Other Expenses from Operating Activities	18	-356.337	-70.792	-28	58.146
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-3.769.861	-262.221	-1.626.795	624.461
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-3.769.861	-262.221	-1.626.795	624.461
Finance income	19	3.675.295	534.269	1.620.023	384.511
Finance costs	19	-1.300.763	-323.215	-224.846	-322.060
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.395.329	-51.167	-231.618	686.912
Tax (Expense) Income, Continuing Operations		60.062	-296.178	22.150	-263.269
Current Period Tax (Expense) Income	20	0	0	0	0
Deferred Tax (Expense) Income	20	60.062	-296.178	22.150	-263.269
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.335.267	-347.345	-209.468	423.643
PROFIT (LOSS)		-1.335.267	-347.345	-209.468	423.643
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.335.267	-347.345	-209.468	423.643
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç / (kayıp)</i>		-0,04170000	-0,04450000	-0,01750000	0,03530000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.197	-2.313	-977	399
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-1.535	-2.965	-1.253	512
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		338	652	276	-113
Taxes Relating to Remeasurements of Defined Benefit Plans	15	338	652	276	-113
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-1.197	-2.313	-977	399
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.336.464	-349.658	-210.445	424.042
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.336.464	-349.658	-210.445	424.042

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		-11.045.735	-7.541.509
Profit (Loss)		-1.335.267	-347.345
Adjustments to Reconcile Profit (Loss)		185.441	-785.275
Adjustments for depreciation and amortisation expense	9-10	196.325	82.668
Adjustments for provisions		49.516	8.535
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	49.516	8.535
Adjustments for fair value losses (gains)		0	-1.172.000
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	-1.172.000
Adjustments for Tax (Income) Expenses	20	-60.400	295.522
Changes in Working Capital		-9.871.693	-6.408.889
Decrease (Increase) in Financial Investments		0	-5.782.000
Adjustments for decrease (increase) in trade accounts receivable		-2.125.907	-1.431.763
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-2.125.907	-1.431.763
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		26.543	-447.780
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7-11	26.543	-447.780
Decrease (Increase) in Prepaid Expenses	8	-313.432	-77.275
Adjustments for increase (decrease) in trade accounts payable		-7.679.881	1.340.222
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-7.679.881	1.340.222
Increase (Decrease) in Employee Benefit Liabilities	13	31.431	0
Adjustments for increase (decrease) in other operating payables		189.553	-10.293
Increase (Decrease) in Other Operating Payables to Related Parties	3	0	2.000
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	189.553	-12.293
Cash Flows from (used in) Operations		-11.021.519	-7.541.509
Income taxes refund (paid)	20	-24.216	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		3.945.264	2.560.347
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	5	4.441.409	3.007.872
Purchase of Property, Plant, Equipment and Intangible Assets		-496.145	-447.525
Purchase of property, plant and equipment	9	-496.145	-240.659
Purchase of intangible assets	10	0	-206.866
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		20.000.000	8.400.000
Proceeds from Capital Advances	15	20.000.000	8.400.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		12.899.529	3.418.838
Net increase (decrease) in cash and cash equivalents	4	12.899.529	3.418.838
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		10.786.284	183.456
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	23.685.813	3.602.294



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference		Equity									
		Equity attributable to owners of parent [member]									Non-controlling interests [member]
		Issued Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings			
Gains/Losses on Revaluation and Remeasurement [member]			Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss					
Gains (Losses) on Remeasurements of Defined Benefit Plans											

Previous Period 01.01.2020 - 30.09.2020	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period	15	3.600.000	-2.309				931.898	-831.607	-65.321	3.632.661		3.632.661
	Adjustments Related to Accounting Policy Changes												
	Adjustments Related to Required Changes in Accounting Policies												
	Adjustments Related to Voluntary Changes in Accounting Policies												
	Adjustments Related to Errors												
	Other Restatements												
	Restated Balances												
	Transfers		0	0				0	-65.321	65.321	0	0	
	Total Comprehensive Income (Loss)		0	-2.313				0	0	-347.345	-349.658		-349.658
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity		8.400.000	0				0	0	0	8.400.000		8.400.000
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												
	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	15	12.000.000	-4.622				931.898	-896.928	-347.345	11.683.003		11.683.003	

	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period	15	12.000.000	-18.090				931.898	-896.928	474.031	12.490.911		12.490.911
	Adjustments Related to Accounting Policy Changes												
	Adjustments Related to Required Changes in Accounting Policies												
	Adjustments Related to Voluntary Changes in Accounting Policies												
	Adjustments Related to Errors												
	Other Restatements												
	Restated Balances												
	Transfers		0	0				0	474.031	-474.031	0	0	
	Total Comprehensive Income (Loss)		0	-1.197				0	0	-1.335.267	-1.336.464		-1.336.464
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity		20.000.000	0				0	0	0	20.000.000		20.000.000
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												

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	15	32.000.000	-19.287		931.898	-422.897	-1.335.267	31.154.447			31.154.447