

ING YATIRIM 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	83.918.262	77.076.618
Financial Investments	5	20.287	0
Trade Receivables	6	193.295.607	133.494.958
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		193.295.607	133.494.958
Prepayments		229.195	66.475
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		229.195	66.475
Other current assets	7	1.021.191	1.257.282
Other Current Assets Due From Related Parties		854.036	862.056
Other Current Assets Due From Unrelated Parties		167.155	395.226
SUB-TOTAL		278.484.542	211.895.333
Total current assets		278.484.542	211.895.333
NON-CURRENT ASSETS			
Financial Investments	5	2.309.254	2.309.254
Financial Assets at Fair Value Through Profit or Loss		792.000	792.000
Financial Assets at Fair Value Through Other Comprehensive Income		1.517.254	1.517.254
Trade Receivables		171.750	171.750
Trade Receivables Due From Unrelated Parties		171.750	171.750
Property, plant and equipment	8	669.771	547.841
Right of Use Assets		77.590	272.657
Intangible assets and goodwill	8	0	3.588
Deferred Tax Asset	11	147.394	108.400
Total non-current assets		3.375.759	3.413.490
Total assets		281.860.301	215.308.823
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	9	194.621.441	148.247.519
Trade Payables to Related Parties	12	447.105	1.209.281
Trade Payables to Unrelated Parties		194.174.336	147.038.238
Employee Benefit Obligations		141.568	233.755
Current tax liabilities, current		1.758.809	2.939.867
Current provisions		2.093.839	2.474.065
Current provisions for employee benefits		1.390.869	1.216.058
Other current provisions		702.970	1.258.007
Other Current Liabilities		97.180	319.383
Other Current Liabilities to Related Parties		97.180	319.383
SUB-TOTAL		198.712.837	154.214.589
Total current liabilities		198.712.837	154.214.589
NON-CURRENT LIABILITIES			
Trade Payables	9	171.750	171.750
Trade Payables To Unrelated Parties		171.750	171.750
Non-current provisions		1.062.820	848.698
Non-current provisions for employee benefits		1.062.820	848.698
Other non-current liabilities		0	2.182
Other Non-Current Liabilities to Related Parties		0	2.182
Total non-current liabilities		1.234.570	1.022.630
Total liabilities		199.947.407	155.237.219
EQUITY			
Equity attributable to owners of parent		81.912.894	60.071.604
Issued capital	10	31.907.479	31.907.479
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	10	1.264.436	1.333.966
Gains (Losses) on Revaluation and Remeasurement		1.264.436	1.333.966
Gains (Losses) on Remeasurements of Defined Benefit Plans		-321.529	-251.999
Other Revaluation Increases (Decreases)		1.585.965	1.585.965

Restricted Reserves Appropriated From Profits	10	2.069.686	769.248
Legal Reserves		2.069.686	769.248
Prior Years' Profits or Losses	10	24.760.473	66.559
Current Period Net Profit Or Loss	10	21.910.820	25.994.352
Total equity		81.912.894	60.071.604
Total Liabilities and Equity		281.860.301	215.308.823

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	3	29.690.705	27.520.977	6.692.197	11.744.003
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		29.690.705	27.520.977	6.692.197	11.744.003
GROSS PROFIT (LOSS)		29.690.705	27.520.977	6.692.197	11.744.003
General Administrative Expenses	3	-9.145.613	-7.386.059	-3.030.563	-2.497.866
Marketing Expenses		-2.577.403	-3.123.443	-736.703	-1.203.427
Research and development expense		-185.850	-128.640	-72.570	-49.760
Other Income from Operating Activities		12.055.571	3.904.979	4.198.399	1.346.241
Other Expenses from Operating Activities		-646.086	-641.187	-185.643	-296.171
PROFIT (LOSS) FROM OPERATING ACTIVITIES		29.191.324	20.146.627	6.865.117	9.043.020
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		29.191.324	20.146.627	6.865.117	9.043.020
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		29.191.324	20.146.627	6.865.117	9.043.020
Tax (Expense) Income, Continuing Operations		-7.280.504	-4.385.037	-1.788.156	-2.040.402
Current Period Tax (Expense) Income	11	-7.302.115	-4.396.206	-1.808.709	-2.059.866
Deferred Tax (Expense) Income	11	21.611	11.169	20.553	19.464
PROFIT (LOSS) FROM CONTINUING OPERATIONS		21.910.820	15.761.590	5.076.961	7.002.618
PROFIT (LOSS)		21.910.820	15.761.590	5.076.961	7.002.618
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		21.910.820	15.761.590	5.076.961	7.002.618
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		-69.530	-42.875	-46.732	-22.795
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	-86.913	-54.968	-58.416	-29.224
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	10	17.383	12.093	11.684	6.429
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	10	17.383	12.093	11.684	6.429
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-69.530	-42.875	-46.732	-22.795
TOTAL COMPREHENSIVE INCOME (LOSS)		21.841.290	15.718.715	5.030.229	6.979.823
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		21.841.290	15.718.715	5.030.229	6.979.823

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		17.831.344	14.225.472
Profit (Loss)		21.910.820	15.761.590
Adjustments to Reconcile Profit (Loss)		-1.603.133	2.375.637
Adjustments for depreciation and amortisation expense	3	372.710	275.783
Adjustments for provisions		-1.416.692	2.205.030
Adjustments for Interest (Income) Expenses		-520.157	-81.914
Adjustments for Tax (Income) Expenses		-38.994	-23.262
Changes in Working Capital		-2.476.343	-3.911.755
Adjustments for decrease (increase) in trade accounts receivable		-59.800.649	-118.924.171
Decrease (increase) in Financial Sector Receivables		11.266.956	8.655.490
Adjustments for increase (decrease) in trade accounts payable		46.373.922	106.589.479
Adjustments for increase (decrease) in other operating payables		-316.572	-232.553
Cash Flows from (used in) Operations		17.831.344	14.225.472
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-258.278	-559.676
Purchase of Property, Plant, Equipment and Intangible Assets	8	-258.278	-559.676
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-232.774	-203.102
Payments of Lease Liabilities		-232.774	-203.102
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		17.340.292	13.462.694
Net increase (decrease) in cash and cash equivalents		17.340.292	13.462.694
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	56.863.685	32.747.061
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	74.203.977	46.209.755

Previous Period 01.01.2020 - 30.09.2025	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	10	22.000.000	7.535.686	-185.175	1.585.965				383.616	-4.899.516	7.723.500	34.144.076		34.144.076
	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		9.907.479	-7.535.686						385.632	4.966.075	-7.723.500			0
	Total Comprehensive Income (Loss)	4,11			-42.875							15.761.590	15.718.715		15.718.715
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity														
	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		31.907.479	0	-228.050	1.585.965				769.248	66.559	15.761.590	49.862.791		49.862.791	
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	10	31.907.479		-251.999	1.585.965				769.248	66.559	25.994.352	60.071.604		60.071.604	
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	4,11			-69.530					1.300.438	24.693.914	-25.994.352				
Total Comprehensive Income (Loss)											21.910.820	21.841.290		21.841.290	
Profit (loss)															
Other Comprehensive Income (Loss)															
Issue of equity															
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		31.907.479		-321.529	1.585.965			2.069.686	24.760.473	21.910.820	81.912.894		81.912.894