



KAMUYU AYDINLATMA PLATFORMU

İŞ GİRİŞİM SERMAYESİ YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2022 - 1. 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 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	52.519.291	56.203.611
Financial Investments	7	9.274.767	10.260.129
Other Receivables		3.792.786	10.344
Other Receivables Due From Related Parties	5	3.792.786	10.344
Prepayments		1.423.251	1.194.298
Other current assets		1.289.822	1.202.341
SUB-TOTAL		68.299.917	68.870.723
Total current assets		68.299.917	68.870.723
NON-CURRENT ASSETS			
Financial Investments	7	209.232.576	209.232.576
Other Receivables		150	150
Other Receivables Due From Related Parties	5	150	150
Property, plant and equipment	8	241.211	63.191
Right of Use Assets	10	1.525.950	858.605
Intangible assets and goodwill	9	0	0
Total non-current assets		210.999.887	210.154.522
Total assets		279.299.804	279.025.245
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		211.068	128.870
Current Borrowings From Related Parties		211.068	128.870
Lease Liabilities		211.068	128.870
Trade Payables		1.124.949	1.092.780
Trade Payables to Related Parties	5	1.124.949	1.092.780
Employee Benefit Obligations		31.229	22.129
Other Payables		30	486
Current provisions		849.398	692.335
Current provisions for employee benefits	12	849.398	692.335
Other Current Liabilities		266.783	579.100
SUB-TOTAL		2.483.457	2.515.700
Total current liabilities		2.483.457	2.515.700
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.336.218	766.023
Long Term Borrowings From Related Parties		1.336.218	766.023
Lease Liabilities		1.336.218	766.023
Non-current provisions		284.659	213.033
Non-current provisions for employee benefits	12	284.659	213.033
Total non-current liabilities		1.620.877	979.056
Total liabilities		4.104.334	3.494.756
EQUITY			
Equity attributable to owners of parent		275.195.470	275.530.489
Issued capital	13	74.652.480	74.652.480
Inflation Adjustments on Capital		21.606.400	21.606.400
Share Premium (Discount)		7.000.000	7.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-469.420	-418.682
Gains (Losses) on Revaluation and Remeasurement		-469.420	-418.682
Restricted Reserves Appropriated From Profits	13	21.620.416	21.620.416
Prior Years' Profits or Losses		151.069.875	139.093.528
Current Period Net Profit Or Loss		-284.281	11.976.347
Total equity		275.195.470	275.530.489
Total Liabilities and Equity		279.299.804	279.025.245

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	4	3.108.443	1.897.618
Cost of sales	4	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.108.443	1.897.618
GROSS PROFIT (LOSS)		3.108.443	1.897.618
General Administrative Expenses	4	-2.453.018	-2.485.546
Other Income from Operating Activities		109.842	845
Other Expenses from Operating Activities		-1.049.548	-129.727
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-284.281	-716.810
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-284.281	-716.810
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-284.281	-716.810
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-284.281	-716.810
PROFIT (LOSS)		-284.281	-716.810
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-284.281	-716.810
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		-50.738	-15.014
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-50.738	-15.014
TOTAL COMPREHENSIVE INCOME (LOSS)		-335.019	-731.824
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-335.019	-731.824

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-2.992.970	-216.751
Profit (Loss)		-284.281	-716.810
Profit (Loss) from Continuing Operations		-284.281	-716.810
Adjustments to Reconcile Profit (Loss)		-2.843.390	-1.469.969
Adjustments for depreciation and amortisation expense	8,9,10	94.492	148.311
Adjustments for provisions		-134.732	-11.130
Adjustments for (Reversal of) Provisions Related with Employee Benefits		177.949	308.395
Adjustments for (Reversal of) Other Provisions		-312.681	-319.525
Adjustments for Interest (Income) Expenses		-1.405.994	-1.694.363
Adjustments for Interest Income		-1.488.021	-1.766.944
Adjustments for interest expense		82.027	72.581
Adjustments for fair value losses (gains)		-1.339.711	87.213
Adjustments for Fair Value Losses (Gains) of Financial Assets		-1.339.711	87.213
Adjustments for losses (gains) on disposal of non-current assets		-10.237	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-10.237	0
Other adjustments to reconcile profit (loss)		-47.208	0
Changes in Working Capital		-1.745.911	38.879
Decrease (Increase) in Financial Investments		2.325.073	-1.913.962
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.782.442	1.909.525
Decrease (Increase) in Prepaid Expenses		-228.953	201.701
Adjustments for increase (decrease) in trade accounts payable		32.169	-2.521
Increase (Decrease) in Trade Accounts Payables to Related Parties		32.169	-2.521
Increase (Decrease) in Employee Benefit Liabilities		9.100	6.405
Adjustments for increase (decrease) in other operating payables		-456	90
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-456	90
Other Adjustments for Other Increase (Decrease) in Working Capital		-100.402	-162.359
Decrease (Increase) in Other Assets Related with Operations		-87.481	-112.972
Increase (Decrease) in Other Payables Related with Operations		-12.921	-49.387
Cash Flows from (used in) Operations		-4.873.582	-2.147.900
Interest received		2.013.667	2.120.765
Payments Related with Provisions for Employee Benefits	12	0	0
Other inflows (outflows) of cash		-133.055	-189.616
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-178.992	0
Proceeds from sales of property, plant, equipment and intangible assets		14.271	0
Proceeds from sales of intangible assets		14.271	0
Purchase of Property, Plant, Equipment and Intangible Assets		-193.263	0
Purchase of property, plant and equipment	8	-193.263	0
Purchase of intangible assets	9	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.171.962	-216.751
Net increase (decrease) in cash and cash equivalents		-3.171.962	-216.751
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		55.224.397	47.198.581
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		52.052.435	46.981.830



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	Inflation Adjustments on Capital	Share premiums or discounts	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					
Previous Period 01.01.2021 - 31.03.2021	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		74.652.480	21.606.400	7.000.000		-158.944				21.620.416	137.043.221	2.050.307	263.813.880		263.813.880	
	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	13										2.050.307	-2.050.307	0		0	
	Total Comprehensive Income (Loss)						-15.014							-716.810	-731.824		-731.824
	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		74.652.480	21.606.400	7.000.000		-173.958				21.620.416	139.093.528	-716.810	263.082.056		263.082.056	
Current Period 01.01.2022 - 31.03.2022	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		74.652.480	21.606.400	7.000.000		-418.682				21.620.416	139.093.528	11.976.347	275.530.489		275.530.489	
	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	13										11.976.347	-11.976.347	0		0	
	Total Comprehensive Income (Loss)						-50.738						-284.281	-335.019		-335.019	
	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		74,652,480	21,606,400	7,000,000		-469,420			21,620,416	151,069,875	-284,281	275,195,470		275,195,470	