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KAMUYU AYDINLATMA PLATFORMU

İŞ GİRİŞİM SERMAYESİ YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

İş Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

İş Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2022 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Fatma Ebru Yücel, SMMM

Sorumlu Denetçi

28 Temmuz 2022

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	47.879.890	56.203.611
Financial Investments	7	10.507.339	10.260.129
Other Receivables	5	7.395.217	10.344
Other Receivables Due From Related Parties	5	7.395.217	10.344
Prepayments		387.910	1.194.298
Other current assets		1.132.943	1.202.341
SUB-TOTAL		**67.303.299**	**68.870.723**
Total current assets		**67.303.299**	**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	1.260.474	63.191
Right of Use Assets	10	1.447.022	858.605
Intangible assets and goodwill		0	0
Goodwill	9	0	0
Total non-current assets		**211.940.222**	**210.154.522**
Total assets		**279.243.521**	**279.025.245**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		221.798	128.870
Current Borrowings From Related Parties		221.798	128.870
Lease Liabilities		221.798	128.870
Trade Payables		1.123.198	1.092.780
Trade Payables to Related Parties	5	1.123.198	1.092.780
Employee Benefit Obligations		31.229	22.129
Other Payables		60	486
Current provisions		315.189	692.335
Current provisions for employee benefits	12	315.189	692.335
Other Current Liabilities		157.017	579.100
SUB-TOTAL		**1.848.491**	**2.515.700**
Total current liabilities		**1.848.491**	**2.515.700**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.276.578	766.023
Long Term Borrowings From Related Parties		1.276.578	766.023
Lease Liabilities		1.276.578	766.023
Non-current provisions		302.249	213.033
Non-current provisions for employee benefits	12	302.249	213.033
Total non-current liabilities		**1.578.827**	**979.056**
Total liabilities		**3.427.318**	**3.494.756**
EQUITY			
Equity attributable to owners of parent		275.816.203	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		-462.583	-418.682
Gains (Losses) on Revaluation and Remeasurement		-462.583	-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		329.615	11.976.347
Total equity		**275.816.203**	**275.530.489**
Total Liabilities and Equity		**279.243.521**	**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 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	4	6.702.599	4.448.038	3.594.156	2.550.420
Cost of sales	4	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.702.599	4.448.038	3.594.156	2.550.420
GROSS PROFIT (LOSS)		6.702.599	4.448.038	3.594.156	2.550.420
General Administrative Expenses	4	-4.769.202	-5.197.055	-2.316.184	-2.711.509
Other Income from Operating Activities		458.055	99.480	348.213	98.635
Other Expenses from Operating Activities		-2.061.837	-63.366	-1.012.289	66.361
PROFIT (LOSS) FROM OPERATING ACTIVITIES		329.615	-712.903	613.896	3.907
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		329.615	-712.903	613.896	3.907
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		329.615	-712.903	613.896	3.907
PROFIT (LOSS) FROM CONTINUING OPERATIONS		329.615	-712.903	613.896	3.907
PROFIT (LOSS)		329.615	-712.903	613.896	3.907
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		329.615	-712.903	613.896	3.907
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Adi ve Seyreltilmiş Pay Başına Kazanç	14	0,00441500	-0,00955000	0,00822300	0,00005200
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-43.901	9.826	6.837	24.840
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-43.901	9.826	6.837	24.840
Taxes Relating to Remeasurements of Defined Benefit Plans		-43.901	9.826	6.837	24.840
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-43.901**	**9.826**	**6.837**	**24.840**
TOTAL COMPREHENSIVE INCOME (LOSS)		**285.714**	**-703.077**	**620.733**	**28.747**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		285.714	-703.077	620.733	28.747

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-6.350.669**	**-2.000.514**
Profit (Loss)		329.615	-712.903
Profit (Loss) from Continuing Operations		329.615	-712.903
Adjustments to Reconcile Profit (Loss)		**-5.904.604**	**-3.381.481**
Adjustments for depreciation and amortisation expense	8,9,10	226.733	294.912
Adjustments for provisions		-177.404	65.774
Adjustments for (Reversal of) Provisions Related with Employee Benefits		268.169	589.568
Adjustments for (Reversal of) Other Provisions		-445.573	-523.794
Adjustments for Interest (Income) Expenses		-3.319.667	-3.436.529
Adjustments for Interest Income		-3.478.252	-3.582.057
Adjustments for interest expense	10	158.585	145.528
Adjustments for fair value losses (gains)		-2.574.619	-302.809
Adjustments for Fair Value Losses (Gains) of Financial Assets		-2.574.619	-302.809
Adjustments for losses (gains) on disposal of non-current assets		-12.442	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-12.442	0
Other adjustments to reconcile profit (loss)		-47.205	-2.829
Changes in Working Capital		**-4.132.237**	**-804.518**
Decrease (Increase) in Financial Investments		2.327.409	-3.190.380
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.384.873	1.909.525
Decrease (Increase) in Prepaid Expenses		806.388	405.364
Adjustments for increase (decrease) in trade accounts payable		30.418	-995
Increase (Decrease) in Trade Accounts Payables to Related Parties		30.418	-995
Increase (Decrease) in Employee Benefit Liabilities		9.100	9.058
Adjustments for increase (decrease) in other operating payables		-426	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-426	0
Other Adjustments for Other Increase (Decrease) in Working Capital		79.747	62.910
Decrease (Increase) in Other Assets Related with Operations		69.395	76.285
Increase (Decrease) in Other Payables Related with Operations		10.352	-13.375
Cash Flows from (used in) Operations		**-9.707.226**	**-4.898.902**
Interest received		4.215.079	3.816.536
Payments Related with Provisions for Employee Benefits	12	-600.000	-538.876
Other inflows (outflows) of cash		-258.522	-379.272
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.249.362**	**0**
Proceeds from sales of property, plant, equipment and intangible assets		21.170	0
Proceeds from sales of property, plant and equipment		21.170	0
Purchase of Property, Plant, Equipment and Intangible Assets		-1.270.532	0
Purchase of property, plant and equipment	8	-1.270.532	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		-7.600.031	-2.000.514
Net increase (decrease) in cash and cash equivalents		-7.600.031	-2.000.514
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	6	**47.624.366**	**45.198.067**

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 - 30.06.2021	**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)						9.826					-712.903	-703.077		-703.077
	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**		**-149.118**			**21.620.416**	**139.093.528**	**-712.903**	**263.110.803**		**263.110.803**
Current Period 01.01.2022 - 30.06.2022	**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)						-43.901					329.615	285.714		285.714
	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														
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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**		**-462.583**			**21.620.416**	**151.069.875**	**329.615**	**275.816.203**		**275.816.203**