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KAMUYU AYDINLATMA PLATFORMU

VAKIF MENKUL KIYMET 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 Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Vakıf Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

Vakıf Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2022 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait 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 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 finansal bilgilere 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 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

Damla Harman, SMMM

Sorumlu Denetçi

5 Ağustos 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	5	2.059.260	3.039.093
Financial Investments	6,23	33.063.859	29.304.021
Financial Assets at Fair Value Through Profit or Loss		27.489.515	25.805.346
Financial Assets Designated at Fair Value Through Profit or Loss		27.489.515	25.805.346
Financial Assets Measured at Amortised Cost		5.574.344	3.498.675
Trade Receivables	7	0	0
Trade Receivables Due From Related Parties	4	0	0
Other Receivables	8	2.057	2.242
Other Receivables Due From Unrelated Parties		2.057	2.242
Prepayments	13	44.969	4.887
Prepayments to Related Parties	4	14.341	4.061
Prepayments to Unrelated Parties		30.628	826
SUB-TOTAL		**35.170.145**	**32.350.243**
Total current assets		**35.170.145**	**32.350.243**
NON-CURRENT ASSETS			
Property, plant and equipment	9	116.175	151.892
Right of Use Assets	14	48.665	6.050
Intangible assets and goodwill	10	17.142	21.313
Total non-current assets		**181.982**	**179.255**
Total assets		**35.352.127**	**32.529.498**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	15	50.283	5.314
Current Borrowings From Unrelated Parties	15	50.283	5.314
Lease Liabilities	15	50.283	5.314
Trade Payables	7	458.762	21.206
Trade Payables to Related Parties	4	444.981	2.538
Trade Payables to Unrelated Parties	7	13.781	18.668
Current provisions	12	11.623	21.136
Current provisions for employee benefits	12	11.623	21.136
Other Current Liabilities	13	487.956	48.413
Other Current Liabilities to Related Parties	13	435.000	0
Other Current Liabilities to Unrelated Parties		52.956	48.413
SUB-TOTAL		**1.008.624**	**96.069**
Total current liabilities		**1.008.624**	**96.069**
NON-CURRENT LIABILITIES			
Non-current provisions	12	370.231	268.588
Non-current provisions for employee benefits	12	370.231	268.588
Total non-current liabilities		**370.231**	**268.588**
Total liabilities		**1.378.855**	**364.657**
EQUITY			
Equity attributable to owners of parent		33.973.272	32.164.841
Issued capital	16	30.000.000	30.000.000
Inflation Adjustments on Capital	16	92.887	92.887
Share Premium (Discount)		27.990	27.990
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16	22.525	-36.062
Gains (Losses) on Revaluation and Remeasurement		22.525	-36.062
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	22.525	-36.062
Restricted Reserves Appropriated From Profits	16	477.930	394.768
Other reserves		1.167.096	70.666
Prior Years' Profits or Losses	16	0	-1.452.893
Current Period Net Profit Or Loss		2.184.844	3.067.485
Total equity		**33.973.272**	**32.164.841**
Total Liabilities and Equity		**35.352.127**	**32.529.498**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations	17	66.391.848	87.400.851	31.920.756	20.145.656
Cost of Finance Sector Operations	17	-62.688.813	-85.007.932	-30.145.429	-18.848.738
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		3.703.035	2.392.919	1.775.327	1.296.918
GROSS PROFIT (LOSS)		3.703.035	2.392.919	1.775.327	1.296.918
General Administrative Expenses	18	-1.526.962	-1.074.158	-711.309	-563.344
Other Income from Operating Activities	19	17.708	44.997	7.964	36.591
Other Expenses from Operating Activities	19	-4.647	-3.013	-3.972	465
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.189.134	1.360.745	1.068.010	770.630
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.189.134	1.360.745	1.068.010	770.630
Finance costs	20	-4.290	-3.797	-1.952	628
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.184.844	1.356.948	1.066.058	771.258
Tax (Expense) Income, Continuing Operations	21	0	0	0	0
Current Period Tax (Expense) Income	21	0	0	0	0
Deferred Tax (Expense) Income	21	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.184.844	1.356.948	1.066.058	771.258
PROFIT (LOSS)		2.184.844	1.356.948	1.066.058	771.258
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.184.844	1.356.948	1.066.058	771.258
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	22	0,07280000	0,04520000	0,03550000	0,02570000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		58.587	21.538	128.427	16.282
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	58.587	21.538	128.427	16.282
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**58.587**	**21.538**	**128.427**	**16.282**
TOTAL COMPREHENSIVE INCOME (LOSS)		**2.243.431**	**1.378.486**	**1.194.485**	**787.540**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.243.431	1.378.486	1.194.485	787.540

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		**-942.357**	**-8.485.674**
Profit (Loss)		2.184.844	1.356.948
Adjustments to Reconcile Profit (Loss)		**-2.302.681**	**-1.944.144**
Adjustments for depreciation and amortisation expense		82.462	33.506
Adjustments for provisions		47.734	79.453
Adjustments for (Reversal of) Provisions Related with Employee Benefits		47.059	78.082
Adjustments for (Reversal of) Other Provisions		675	1.371
Adjustments for Interest (Income) Expenses		-449.939	-1.534.075
Adjustments for Interest Income		-454.229	-1.537.872
Adjustments for interest expense		4.290	3.797
Adjustments for fair value losses (gains)		-1.982.938	-523.028
Adjustments for Fair Value Losses (Gains) of Financial Assets		-1.982.938	-523.028
Changes in Working Capital		**-1.304.665**	**-9.396.260**
Decrease (Increase) in Financial Investments		-1.776.900	-9.403.397
Adjustments for decrease (increase) in trade accounts receivable		0	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-42.430	36.019
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-42.430	36.019
Decrease (Increase) in Prepaid Expenses		-40.082	-32.402
Adjustments for increase (decrease) in trade accounts payable		437.555	3.535
Increase (Decrease) in Trade Accounts Payables to Related Parties		437.225	-538
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		330	4.073
Other Adjustments for Other Increase (Decrease) in Working Capital		117.192	-15
Increase (Decrease) in Other Payables Related with Operations		117.192	-15
Cash Flows from (used in) Operations		**-1.422.502**	**-9.983.456**
Interest received		480.145	1.524.883
Payments Related with Provisions for Employee Benefits		0	-27.101
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**-1.938**
Purchase of Property, Plant, Equipment and Intangible Assets		0	-1.938
Purchase of property, plant and equipment		0	-1.938
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-12.801**	**-35.748**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Payments of Lease Liabilities		-12.801	-35.748
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-955.158	-8.523.360
Net increase (decrease) in cash and cash equivalents		-955.158	-8.523.360
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**3.005.506**	**21.698.907**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**2.050.348**	**13.175.547**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
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	16	**30.000.000**	**92.887**	**27.990**	**-40.065**			**394.768**	**-1.732.569**	**350.342**	**29.093.353**		**29.093.353**
	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									350.342	-350.342			
	Total Comprehensive Income (Loss)					21.538					1.356.948	1.378.486		1.378.486
	Profit (loss)										1.356.948	1.356.948		1.356.948
	Other Comprehensive Income (Loss)					21.538						21.538		21.538
	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	16	**30.000.000**	**92.887**	**27.990**	**-18.527**			**394.768**	**-1.382.227**	**1.356.948**	**30.471.839**		**30.471.839**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	16	**30.000.000**	**92.887**	**27.990**	**-36.062**			**394.768**	**-1.382.227**	**3.067.485**	**32.164.841**		**32.164.841**
	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								83.162	2.984.323	-3.067.485			
	Total Comprehensive Income (Loss)					58.587					2.184.844	2.243.431		2.243.431
	Profit (loss)										2.184.844	2.184.844		2.184.844
	Other Comprehensive Income (Loss)					58.587						58.587		58.587
	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										-435.000		-435.000		-435.000
01.01.2022 - 30.06.2022	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													
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	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 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	16	**30.000.000**	**92.887**	**27.990**	**22.525**			**477.930**	**1.167.096**	**2.184.844**	**33.973.272**		**33.973.272**