KAMUYU AYDINLATMA PLATFORMU

ROTA PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Rota Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

Rota Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2022 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı notlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 özet 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 özet 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 özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Hüseyin Çetin, YMM

Sorumlu Denetçi

İstanbul, 10 Ağustos 2022

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	4	528.480	8.645.202
Financial Investments	5	4.210.800	248.877
Trade Receivables		351.161	
Trade Receivables Due From Related Parties	3-6	168.056	
Trade Receivables Due From Unrelated Parties	6	183.105	
Other Receivables	7	132.696	4.275
Prepayments	8	145.258	692.998
Current Tax Assets	22	15.454	
SUB-TOTAL		**5.383.849**	**9.591.352**
Total current assets		**5.383.849**	**9.591.352**
NON-CURRENT ASSETS			
Property, plant and equipment	9	2.250.328	1.115.635
Intangible assets and goodwill	10	1.886.519	1.657.551
Total non-current assets		**4.136.847**	**2.773.186**
Total assets		**9.520.696**	**12.364.538**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11		16.709
Trade Payables		273.486	137.405
Trade Payables to Related Parties	3-6	17.045	
Trade Payables to Unrelated Parties	6	256.441	137.405
Employee Benefit Obligations	13	252.138	55.042
Other Payables	7	13.253	23.128
Current tax liabilities, current	22		78.082
Other Current Liabilities	14	807.003	507.706
SUB-TOTAL		**1.345.880**	**818.072**
Total current liabilities		**1.345.880**	**818.072**
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities	22	33.608	41.035
Other non-current liabilities	14	1.118.956	1.109.035
Total non-current liabilities		**1.152.564**	**1.150.070**
Total liabilities		**2.498.444**	**1.968.142**
EQUITY			
Equity attributable to owners of parent		7.022.252	10.396.396
Issued capital	15	10.000.000	10.000.000
Prior Years' Profits or Losses		396.396	
Current Period Net Profit Or Loss		-3.374.144	396.396
Total equity		**7.022.252**	**10.396.396**
Total Liabilities and Equity		**9.520.696**	**12.364.538**

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KAMUYU AYDINLATMA PLATFORMU

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	16	320.263		320.263	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		320.263	0	320.263	
GROSS PROFIT (LOSS)		320.263	0	320.263	
General Administrative Expenses	18	-4.990.924		-2.809.890	
Marketing Expenses	18	-85.495		-82.989	
Other Income from Operating Activities	19	646.217		190.095	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-4.109.939	0	-2.382.521	
Investment Activity Income	20	1.015.521		624.445	
Investment Activity Expenses	20	-43.934		-22.674	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-3.138.352	0	-1.780.750	
Finance costs	21	-243.219		-161.488	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.381.571	0	-1.942.238	
Tax (Expense) Income, Continuing Operations		7.427	0	7.980	
Deferred Tax (Expense) Income	22	7.427		7.980	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.374.144	0	-1.934.258	
PROFIT (LOSS)		-3.374.144	0	-1.934.258	
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0		0	
Owners of Parent		-3.374.144		-1.934.258	
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		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**-3.374.144**	**0**	**-1.934.258**	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-3.374.144		-1.934.258	

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		**-6.877.799**	
Profit (Loss)		-3.374.144	
Adjustments to Reconcile Profit (Loss)		**808.448**	
Adjustments for depreciation and amortisation expense	9-10	573.945	
Adjustments for Interest (Income) Expenses	21	243.219	
Adjustments for Tax (Income) Expenses	22	-7.427	
Adjustments for losses (gains) on disposal of non-current assets	19	-1.289	
Changes in Working Capital		**-4.218.567**	
Decrease (Increase) in Financial Investments	5	-3.961.923	
Adjustments for decrease (increase) in trade accounts receivable	6	-351.161	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-128.421	
Decrease (Increase) in Prepaid Expenses	8	547.740	
Adjustments for increase (decrease) in trade accounts payable	6	136.081	
Increase (Decrease) in Employee Benefit Liabilities	13	197.096	
Adjustments for increase (decrease) in other operating payables	7	-9.875	
Other Adjustments for Other Increase (Decrease) in Working Capital		-648.104	
Increase (Decrease) in Other Payables Related with Operations	14	-648.104	
Cash Flows from (used in) Operations		**-6.784.263**	
Income taxes refund (paid)	22	-93.536	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.390.120**	
Proceeds from sales of property, plant, equipment and intangible assets	9-10	15.600	
Purchase of Property, Plant, Equipment and Intangible Assets	9-10	-1.405.720	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**151.197**	
Repayments of borrowings	11	-16.709	
Payments of Lease Liabilities	10	411.125	
Interest paid	21	-243.219	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.116.722	
Net increase (decrease) in cash and cash equivalents		-8.116.722	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**8.645.202**	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**528.480**	

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		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										
	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										
	Total Comprehensive Income (Loss)										
	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										
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		10.000.000					396.396	10.396.396		10.396.396
	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						396.396	-396.396			
	Total Comprehensive Income (Loss)							-3.374.144	-3.374.144		-3.374.144
	Profit (loss)							-3.374.144	-3.374.144		-3.374.144
	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		**10.000.000**				**396.396**	**-3.374.144**	**7.022.252**		**7.022.252**