

KAMUYU AYDINLATMA PLATFORMU

BİZİM PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2018 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	REPORT BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Sınırlı Denetim Raporu

Bizim Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu'na

Giriş

Bizim Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2018 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("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 Standart'ı 34 "Ara Dönem Finansal Raporlama" Standartı'na ("TMS 34") 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 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 Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

Diğer Husus

Şirket'in 1 Ocak 2017 - 31 Aralık 2017 hesap dönemine ait finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 30 Mart 2018 tarihli bağımsız denetim raporunda olumlu görüş verilmiştir.

REPORT BAĞIMSIZ DENETİM A.Ş.

Cüneyt MORGÜL, YMM

Sorumlu Denetçi

İstanbul, 13 Ağustos 2018



Statement of Financial Position (Balance Sheet)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	13.745	5.424
Financial Investments	5	2.609.368	3.029.517
Trade Receivables	6		6.142
Trade Receivables Due From Related Parties			6.142
Other Receivables	7	91.674	63.272
Other Receivables Due From Unrelated Parties	7	91.674	63.272
Prepayments	8	47.512	6.654
Current Tax Assets	9		28.335
SUB-TOTAL		2.762.299	3.139.344
Total current assets		2.762.299	3.139.344
NON-CURRENT ASSETS			
Prepayments	8		124
Deferred Tax Asset	20		3.270
Total non-current assets		0	3.394
Total assets		2.762.299	3.142.738
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	352.274	520
Trade Payables to Related Parties	19	1.544	357
Trade Payables to Unrelated Parties	6	350.730	163
Employee Benefit Obligations	10	21.102	29.502
Current provisions	11	16.047	28.383
Current provisions for employee benefits		1.297	758
Other current provisions		14.750	27.625
Other Current Liabilities	12	17.655	912
SUB-TOTAL		407.078	59.317
Total current liabilities		407.078	59.317
NON-CURRENT LIABILITIES			
Non-current provisions	11	21.995	14.106
Non-current provisions for employee benefits		21.995	14.106
Total non-current liabilities		21.995	14.106
Total liabilities		429.073	73.423
EQUITY			
Equity attributable to owners of parent		2.333.226	3.069.315
Issued capital	13	5.000.000	5.000.000
Prior Years' Profits or Losses	13	-1.930.685	-1.141.555
Current Period Net Profit Or Loss		-736.089	-789.130
Total equity		2.333.226	3.069.315
Total Liabilities and Equity		2.762.299	3.142.738



Profit or loss [abstract]

Presentation Currency Nature of Financial Statements

TL Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	42.969	12.017	22.729	2.790
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		42.969	12.017	22.729	2.790
GROSS PROFIT (LOSS)		42.969	12.017	22.729	2.790
General Administrative Expenses	16	-521.277	-593.871	-254.561	-277.288
Marketing Expenses	16	-27.575	-19.924	-14.337	-12.376
Other Income from Operating Activities	17	7.734	63.930	3.947	63.930
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-498.149	-537.848	-242.222	-222.944
Investment Activity Income	18	203.940	53.304	29.359	17.44
Investment Activity Expenses	18	-438.610	-6.383	-344.040	-3.533
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-732.819	-490.927	-556.903	-209.02
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-732.819	-490.927	-556.903	-209.02
Tax (Expense) Income, Continuing Operations	20	-3.270	683	-7.480	-3.36
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-736.089	-490.244	-564.383	-212.39
PROFIT (LOSS)		-736.089	-490.244	-564.383	-212.39
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	(
Owners of Parent		-736.089	-490.244	-564.383	-212.39
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-736.089	-490.244	-564.383	-212.395
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-736.089	-490.244	-564.383	-212.395
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-736.089	-490.244	-564.383	-212.395



Statement of cash flows (Indirect Method)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		8.321	2.190.184
Profit (Loss)		-736.089	-490.244
Adjustments to Reconcile Profit (Loss)		11.698	-68.280
Adjustments for depreciation and amortisation expense			3.905
Adjustments for provisions	16	8.428	2.625
Adjustments for Interest (Income) Expenses			-63.930
Adjustments for fair value losses (gains)			-10.197
Adjustments for Tax (Income) Expenses	20	3.270	-683
Changes in Working Capital		732.712	2.684.778
Decrease (Increase) in Financial Investments	5	420.149	1.821.956
Adjustments for decrease (increase) in trade accounts receivable	6	6.142	-59.772
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7,8,9	-40.801	-63.092
Adjustments for increase (decrease) in trade accounts payable	6	351.754	-16.283
Adjustments for increase (decrease) in other operating payables	10,11,12	-4.532	1.000.000
Other Adjustments for Other Increase (Decrease) in Working Capital			1.969
Cash Flows from (used in) Operations		8.321	2.126.254
Interest received			63.930
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	13	0	2.000.000
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			2.000.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.321	4.190.184
Net increase (decrease) in cash and cash equivalents		8.321	4.190.184
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	5.424	1.648
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	13.745	4.191.832



Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

											Equity									
											ty attributable to owners of parent [member]									
		Footnote Reference	Footnote Reference						Oti	ther Accumulated Comprehens	ive Income That Will Not Be Reclassified In Prof			Other Accumula	ted Comprehensive Income That W	ill Be Reclassified In Profit Or Loss			Retained Earnings	
			Issued Inflation Adjustments Capital on Capital	Balancing Additional Account Capital for Contribution Merger of Capital Shareholders	al Treasury Adjustments due premiun ce Shares to or Cross-Ownership discount	Effects of Combinations of s Entities or Businesses s Under Common N Control	Put Option Revaluation Fund Related with Ion-controlling Interests Share Based Payments Accumulated Gains (Losses) from Investments in Equity Instruments	n Increases (Decreases) on On F	Gains (Losses) on Other	Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability Liability Equity Instrument	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Other Reserves Of Other Gains (Losses) Translation Cash Hedge Flow Investr	age	on Revaluation and Reclassificati Gains (Losses) from Reser Financial Assets Oth Measured at Fair Value through Other Comprehensive Reclassi Income Adiust	re of er winng kuring k	Change in Share of Other Value of Comprehensive Income of Foreign Associates and Joint Ventures Currency Accounted for Using Equity Basis Method that will be Spreads Reclassified to Profit or Loss	Appropriated (member) 1 (member) 2 (member) 2 (member) 2 (member) 2 (member) 2 (member) 2 (member) 2 (member) 2 (member) 3 (member)	s Advance Dividend Pr Payments Prior Net (Net) Years' Profit Profits or Losses or Loss	Non-controlling interests [member]	
	Statement of changes in equity [abstract] Statement of changes in equity [line items] Equity at beginning of period		3.000.000 0	0 0	0 0 0	0 0	0 0			0 0	0 0	0 0 0 0	0 00	0 0	0 0 0 0	0 0	0 0 0 0	0 0 -409.457 _{732.098} 0 1.8	58.445 0 1.858.445	
	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																	-732.098 732.098		
		14																490.244 -4	0.244	
	Issue of equity Capital Decrease Capital Advance Effect of Merger or Liquidation or Division		2.000.000															2.0	00.000	
Previous Period	Effects of Business Combinations Under Common Control Advance Dividend Payments Dividends Paid																			
01.01.2017 - 30.06.2017	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 Statement of changes in equity [abstract]		5.000.000															1.141.555 490.244 3.3	68.201 3.368.201	
	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		5.000.000															1.141.555 789.130 3.0	69.315 3.069.315	
	Adjustments Related to Voluntary Changes in Accounting Policies Adjustments Related to Errors Other Restatements																			
		14 14																-789.130 789.130 736.089 -7.	36.089	
	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 Owner	ers						
Increase (Decrease) through Treasury Share Transactions							
Increase (Decrease) through Share-Based Payn Transactions	yment						
Acquisition or Disposal of a Subsidiary							
Increase (decrease) through changes in owners interests in subsidiaries that do not result in los control, equity	vrship oss of						
Transactions with noncontrolling shareholders	rs						
Increase through Other Contributions by Owne	ners						
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liabili or Firm Commitment for which Fair Value Hedg Accounting is Applied	ility)						
Amount Removed from Reserve of Change in Va of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financia Asset (Liability) or Firm Commitment for which Value Hedge Accounting is Applied	al cial						
Amount Removed from Reserve of Change in V: of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amou Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied	nd						
Amount Removed from Reserve of Change in Va of Foreign Currency Basis Spreads and Includer Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied	Value ed in						
Increase (decrease) through other changes, eq	quity						
Equity at end of period	5.000.000						.930.685 736.089 2.333.226