

PRİM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2020 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Prim Menkul Değerler A.Ş.

Yönetim Kurulu'na

Giriş

Prim Menkul Değerler A.Ş.'nin ("Şirket") 30 Haziran 2020 tarihli ilişikteki konsolide olmayan finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide olmayan kâr veya zarar ve konsolide olmayan diğer kapsamlı gelir tablosunun, konsolide olmayan özkaynak değişim tablosunun ve konsolide olmayan nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı 'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 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 vâkıf

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

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide olmayan finansal bilgilerin , Şirket'in 30 Haziran 2020 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 13 Ağustos 2020

Vizyon Grup Bağımsız Denetim A.Ş.

Member firm of AGN International

Mehmet Akif AK

Sorumlu Denetçi, YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	4.362.798	3.212.066
Financial Investments		4.533.006	2.050.500
Financial Assets Available-for-sale	8	4.533.006	2.050.500
Trade Receivables		462.370	237.412
Trade Receivables Due From Unrelated Parties	9	462.370	237.412
Other Receivables		26.000	28.000
Other Receivables Due From Unrelated Parties	10	26.000	28.000
Prepayments		66.116	12.383
Prepayments to Unrelated Parties	11	66.116	12.383
SUB-TOTAL		9.450.290	5.540.361
Total current assets		9.450.290	5.540.361
NON-CURRENT ASSETS			
Financial Investments	8	1.259.101	1.259.101
Other Receivables		27.595	16.993
Other Receivables Due From Unrelated Parties	10	27.595	16.993
Property, plant and equipment		284.540	271.790
Fixtures and fittings	12	284.540	271.790
Intangible assets and goodwill		5.986	7.543
Other intangible assets	13	5.986	7.543
Total non-current assets		1.577.222	1.555.427
Total assets		11.027.512	7.095.788
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		8.361	11.375
Trade Payables to Unrelated Parties	9	8.361	11.375
Current tax liabilities, current	25	713.872	160.106
Current provisions		13.084	10.688
Current provisions for employee benefits	15	8.662	6.842
Other current provisions	15	4.422	3.846
Other Current Liabilities		48.949	31.398
Other Current Liabilities to Unrelated Parties	16	48.949	31.398
SUB-TOTAL		784.266	213.567
Total current liabilities		784.266	213.567
NON-CURRENT LIABILITIES			
Non-current provisions		322.811	280.414
Non-current provisions for employee benefits	15	322.811	280.414
Deferred Tax Liabilities	25	155.339	116.073
Total non-current liabilities		478.150	396.487
Total liabilities		1.262.416	610.054
EQUITY			
Equity attributable to owners of parent		9.765.096	6.485.734
Issued capital	17	750.000	750.000
Inflation Adjustments on Capital	17	754.619	754.619
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-70.002	-50.145
Other Gains (Losses)	17	-70.002	-50.145
Restricted Reserves Appropriated From Profits		236.624	236.624
Legal Reserves	17	236.624	236.624
Prior Years' Profits or Losses	17	4.794.636	3.057.762
Current Period Net Profit Or Loss		3.299.219	1.736.874
Total equity		9.765.096	6.485.734
Total Liabilities and Equity		11.027.512	7.095.788

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3 Months	Previous Period 3 Months
	Footnote Reference	01.01.2020 - 30.06.2020	01.01.2019 - 30.06.2019	01.04.2020 - 30.06.2020	01.04.2019 - 30.06.2019
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	18	15.873.267	1.398.736	11.505.668	648.445
Cost of sales	18	-11.816.201	-851.802	-7.851.810	-446.802
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.057.066	546.934	3.653.858	201.643
GROSS PROFIT (LOSS)		4.057.066	546.934	3.653.858	201.643
General Administrative Expenses	19	-897.813	-714.390	-481.862	-385.460
Marketing Expenses	19		-71		-28
Other Income from Operating Activities	21	2.719	26.275	1.500	25.019
Other Expenses from Operating Activities	21	-8.105	-1.457	-6.876	-1.113
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.153.867	-142.709	3.166.620	-159.939
Investment Activity Income	22	770.442	798.254	764.766	522.254
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.924.309	655.545	3.931.386	362.315
Finance income	23	156.976	298.059	78.319	167.351
Finance costs	24	-5.189	-1.331	-3.921	-1.267
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.076.096	952.273	4.005.784	528.399
Tax (Expense) Income, Continuing Operations		-776.877	-95.414	-760.904	-1.851
Current Period Tax (Expense) Income	25	-732.647	-43.209	-715.857	-3.267
Deferred Tax (Expense) Income	25	-44.230	-52.205	-45.047	1.416
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.299.219	856.859	3.244.880	526.548
PROFIT (LOSS)		3.299.219	856.859	3.244.880	526.548
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		3.299.219	856.859	3.244.880	526.548
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 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Other Comprehensive Income					
PROFIT (LOSS)		3.299.219	856.859	3.244.880	526.548
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-19.857	-41.929	299	2.389
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-24.821	-52.411	374	2.987
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		4.964	10.482	-75	-598
Deferred Tax (Expense) Income	25	4.964	10.482	-75	-598
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-19.857	-41.929	299	2.389
TOTAL COMPREHENSIVE INCOME (LOSS)		3.279.362	814.930	3.245.179	528.937
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		3.279.362	814.930	3.245.179	528.937

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		3.478.759	588.522
Profit (Loss)		3.299.219	856.859
Profit (Loss) from Continuing Operations		3.299.219	856.859
Adjustments to Reconcile Profit (Loss)		-101.470	-156.368
Adjustments for depreciation and amortisation expense	12	50.500	36.508
Adjustments for provisions		24.936	39.270
Adjustments for fair value losses (gains)	15	-216.172	-284.351
Adjustments for Tax (Income) Expenses	25	39.266	52.205
Changes in Working Capital		-272.756	-99.940
Adjustments for decrease (increase) in trade accounts receivable		-224.958	-47.110
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-224.958	-47.110
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.602	1.743
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	-8.602	1.743
Decrease (Increase) in Prepaid Expenses	11	-53.733	-45.959
Adjustments for increase (decrease) in trade accounts payable		-3.014	-2.356
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	-3.014	-2.356
Other Adjustments for Other Increase (Decrease) in Working Capital		17.551	-6.258
Increase (Decrease) in Other Payables Related with Operations	16	17.551	-6.258
Cash Flows from (used in) Operations		2.924.993	600.551
Income taxes refund (paid)	25	553.766	-12.029
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.328.027	-679.769
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-2.266.334	-637.149
Purchase of Property, Plant, Equipment and Intangible Assets	13	-61.693	-42.620
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.150.732	-91.247
Net increase (decrease) in cash and cash equivalents	7	1.150.732	-91.247
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	3.212.066	2.332.330
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4.362.798	2.241.083

[illegible]

	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	17	750.000	754.619	-70.002		236.624	4,794.636	3,299,219	9,765.096		9,765.096	