

KAMUYU AYDINLATMA PLATFORMU

# TF VARLIK KİRALAMA A.Ş. Financial Report Unconsolidated 2021 - 1. 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 Fir	nansal Tablolara İlişkin Sınırlı Denetim Raporu
TF Varlık Kiralama A	Anonim Şirketi Yönetim Kurulu'na;
Giriş	
finansal durum tab ait özet kâr veya z tablosunun ve nak yürütmüş bulunuy tabloların Türkiye Standardı'na (TM sorumludur. Sorum	A.Ş'nin ("Şirket") 31 Mart 2021 tarihli ilişikteki ara dönem özet losunun ve aynı tarihte sona eren üç aylık ara hesap dönemine zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim kit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini oruz. Şirket yönetimi, söz konusu ara dönem özet finansal Muhasebe Standardı 34, Ara Dönem Finansal Raporlama S 34) uygun olarak hazırlanmasından ve sunumundan nluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ansal 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

Emre Çelik, SMMM

Sorumlu Denetçi

27 Nisan 2021

İstanbul, Türkiye



### Statement of Financial Position (Balance Sheet)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3,4	264.059	136.458
Trade Receivables	3,5	5.437.348.683	3.868.164.723
Trade Receivables Due From Related Parties		5.437.348.683	3.868.164.723
Other Receivables	6	12.796	13.699
Other Receivables Due From Related Parties	3	9.238	8.897
Other Receivables Due From Unrelated Parties		3.558	4.802
SUB-TOTAL		5.437.625.538	3.868.314.880
Total current assets		5.437.625.538	3.868.314.880
NON-CURRENT ASSETS			
Trade Receivables	3,5	0	0
Trade Receivables Due From Related Parties	3,5	0	0
Total non-current assets		0	0
Total assets		5.437.625.538	3.868.314.880
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	3,7	5.437.348.683	3.868.164.723
Current Portion of Non-current Borrowings	3,7	0	0
Trade Payables	3.5	50	250
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		50	250
Other Payables	15	198.310	73.129
Other Payables to Unrelated Parties		198.310	73.129
Current tax liabilities, current	14	299	1.389
SUB-TOTAL		5.437.547.342	3.868.239.491
Total current liabilities		5.437.547.342	3.868.239.491
NON-CURRENT LIABILITIES			
Long Term Borrowings	3,7	0	0
Total non-current liabilities		0	0
Total liabilities		5.437.547.342	3.868.239.491
EQUITY			
Equity attributable to owners of parent		78.196	75.389
Issued capital	8	50.000	50.000
Restricted Reserves Appropriated From Profits			
Legal Reserves		1.249	1.023
Prior Years' Profits or Losses		1.249 1.249	
FIGHTEALS FIGHTS OF LOSSES			1.023
Current Period Net Profit Or Loss		1.249	1.023 19.447
		1.249 24.140	1.023 19.447 4.919



## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
itatement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	9	189.977.842	33.321.43
Cost of sales	10	-189.985.937	-33.328.18
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-8.095	-6.75
GROSS PROFIT (LOSS)		-8.095	-6.75
General Administrative Expenses	11	-42.001	-40.89
Other Income from Operating Activities	12	53.202	16.213.85
Other Expenses from Operating Activities	12	0	-16.162.32
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.106	3.88
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.106	3.88
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.106	3.88
Tax (Expense) Income, Continuing Operations	14	-299	-85
Current Period Tax (Expense) Income		-299	-85
Deferred Tax (Expense) Income	14	0	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.807	3.03
PROFIT (LOSS)		2.807	3.03
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		2.807	3.03
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)		2.807	3.03
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		2.807	3.03



### Statement of cash flows (Indirect Method)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		127.620	-9.686
Profit (Loss)		2.807	3.031
Adjustments to Reconcile Profit (Loss)		223	958
Adjustments for Dividend (Income) Expenses		-76	102
Adjustments for Tax (Income) Expenses	14	299	856
Changes in Working Capital		123.201	-11.419
Decrease (increase) in Financial Sector Receivables		-1.450.000.000	724.842.102
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		902	-1.054
Adjustments for increase (decrease) in trade accounts payable		-200	21.953
Increase (decrease) in Payables due to Finance Sector Operations		1.450.000.000	-724.842.102
Adjustments for increase (decrease) in other operating payables		122.499	-32.318
Cash Flows from (used in) Operations		126.231	-7.43
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-58.812.402	-15.784.722
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		58.812.402	15.784.722
Income taxes refund (paid)	14	1.389	-2.25
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	(
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	(
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		127.620	-9.686
Net increase (decrease) in cash and cash equivalents		127.620	-9.686
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	136.363	105.536
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	263.983	95.850



Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

					Equity attributa	ble to owners of parent [member]	
		Footnote Reference					
				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive	e Income That Will Be Reclassified In Profit Or Loss	
			Issued Capital				Restricted Reserves A
				Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	
	Statement of changes in equity [abstract]						
	Statement of changes in equity [line items]						
	Equity at beginning of period	8	50.000				
	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						
Previous Period 01.01.2020 - 31.03.2020							
	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						
	Equity at end of period		50.000				
	Statement of changes in equity [abstract]						
	Statement of changes in equity [line items]						
	Equity at beginning of period	8	50.000				
	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						
Current Period 01.01.2021 - 31.03.2021							

	Non-controlling interests [member]	1	ngs	Retained Earni	
					d From Profits [member]
			Net Profit or Loss	Prior Years' Profits or Losses	
70.47		70.470	7.998	11.849	623
		0	-7.998	7.598	400
		0	-1.990	065.1	400
3.03		3.031	3.031	0	0
73.50		73.501	3.031	19.447	1.023
75.38		75.389	4.919	19.447	1.023
		0	-4.919	4.693	226
2.80		2.807	2.807	0	0

Equity at end of period		50.000		
Increase (decrease) through other ch	anges, equity			
Amount Removed from Reserve of Cl of Foreign Currency Basis Spreads ar Initial Cost or Other Carrying Amoun Non-Financial Asset (Liability) or Firm Commitment for which fair Value He Accounting is Applied	d Included in of			
Amount Removed from Reserve of Cl of Forward Elements of Forward Con Included in Initial Cost or Other Carry Non-Financial Asset (Liability) or Firn Commitment for which Fair Value He Accounting is Applied	racts and ng Amount of			
Amount Removed from Reserve of Cl of Time Value of Options and Include Cost or Other Carrying Amount of No Asset (Liability) or Firm Commitment Value Hedge Accounting is Applied	ł in Initial I-Financial			
Amount Removed from Reserve of Ca Hedges and Included in Initial Cost o Carrying Amount of Non-Financial As or Firm Commitment fror which Fair V Accounting is Applied	Other et (Liability)			
Increase through Other Contribution	by Owners			
Transactions with noncontrolling sha	reholders			
Increase (decrease) through changes interests in subsidiaries that do not r control, equity				
Acquisition or Disposal of a Subsidia	/			
Increase (Decrease) through Share-B Transactions	sed Payment			
Increase (Decrease) through Treasur Transactions	Silare			

1.249	24.140	2.807	78.196	78.196