

KAMUYU AYDINLATMA PLATFORMU

## OYAK PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2021 - 3. 3 Monthly Notification

**General Information About Financial Statements** 





## Statement of Financial Position (Balance Sheet)

 Presentation Currency
 TL

 Nature of Financial Statements
 Unconsolidated

	Footnote Reference	Current Period 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	69.946	363.040
Financial Investments	4	34.748.982	19.334.416
Trade Receivables	5	2.843.393	1.996.814
Trade Receivables Due From Related Parties	5-17	2.742.736	1.894.873
Trade Receivables Due From Unrelated Parties	5	100.657	101.941
Prepayments	6	231.356	23.219
Prepayments to Unrelated Parties		231.356	23.219
Other current assets		3.380	2.363
SUB-TOTAL		37.897.057	21.719.852
Total current assets		37.897.057	21.719.852
NON-CURRENT ASSETS			
Property, plant and equipment	9	288.924	371.125
Deferred Tax Asset	18	117.852	46.076
Total non-current assets		406.776	417.201
Total assets		38.303.833	22.137.053
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5	182.369	279.266
Trade Payables to Related Parties	5,17	72.691	70.451
Trade Payables to Unrelated Parties	5	109.678	208.815
Employee Benefit Obligations	7	123.857	87.088
Other Payables	11	139.007	101.907
Other Payables to Unrelated Parties		139.007	101.907
Current tax liabilities, current	18	1.922.517	860.406
Current provisions		42.999	381.318
Other current provisions		42.999	381.318
SUB-TOTAL		2.410.749	1.709.985
Total current liabilities		2.410.749	1.709.985
NON-CURRENT LIABILITIES			
Non-current provisions		569.421	337.707
Non-current provisions for employee benefits	10	569.421	337.707
Total non-current liabilities		569.421	337.707
Total liabilities		2.980.170	2.047.692
EQUITY			
Equity attributable to owners of parent		35.323.663	20.089.361
Issued capital	12	6.750.000	6.750.000
Restricted Reserves Appropriated From Profits		658.732	185.277
Legal Reserves	12	658.732	185.277
Prior Years' Profits or Losses		12.680.629	3.576.612
Current Period Net Profit Or Loss		15.234.302	9.577.472
Total equity		35.323.663	20.089.361

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Total Liabilities and Equity	38.303.833	22.137.053



## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	40.689.400	41.943.427	15.389.315	15.354.538
Cost of sales	13	-14.760.645	-30.862.165	-5.776.893	-10.864.276
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		25.928.755	11.081.262	9.612.422	4.490.262
GROSS PROFIT (LOSS)		25.928.755	11.081.262	9.612.422	4.490.262
General Administrative Expenses	14	-5.650.597	-3.054.738	-2.015.523	-1.095.384
Marketing Expenses	14	-225.466	-132.912	-89.650	-50.149
Other Income from Operating Activities	16	24.894	2.180	16.367	2.180
Other Expenses from Operating Activities	16	-551	-158	-342	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		20.077.035	7.895.634	7.523.274	3.346.909
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		20.077.035	7.895.634	7.523.274	3.346.909
Finance income	15	246.041	384.318	4.873	84.371
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		20.323.076	8.279.952	7.528.147	3.431.280
Tax (Expense) Income, Continuing Operations		-5.088.774	-1.828.254	-1.880.821	-768.859
Current Period Tax (Expense) Income	18	-5.160.550	-1.853.233	-1.923.044	-765.615
Deferred Tax (Expense) Income	18	71.776	24.979	42.223	-3.244
PROFIT (LOSS) FROM CONTINUING OPERATIONS		15.234.302	6.451.698	5.647.326	2.662.421
PROFIT (LOSS)		15.234.302	6.451.698	5.647.326	2.662.421
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		15.234.302	6.451.698	5.647.326	2.662.421
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	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)		15.234.302	6.451.698	5.647.326	2.662.421
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		15.234.302	6.451.698	5.647.326	2.662.421



## Statement of cash flows (Indirect Method)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-522.030	-228.59
Profit (Loss)		15.234.302	6.451.69
Adjustments to Reconcile Profit (Loss)		1.522.150	1.350.22
Adjustments for depreciation and amortisation expense	9	99.313	5.41
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.651.610	-228.81
Adjustments for provisions		231.714	129.68
Adjustments for Interest (Income) Expenses	15	-246.041	-384.3
· · · · ·	15		-384.3
Adjustments for interest expense	10	-246.041	
Adjustments for Tax (Income) Expenses	18	5.088.774	1.828.2
Changes in Working Capital		-13.180.043	-6.521.6
Decrease (Increase) in Financial Investments		-11.762.956	-5.822.8
Adjustments for decrease (increase) in trade accounts receivable		-846.579	-409.47
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-847.863	-375.24
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		1.284	-34.2
Decrease (Increase) in Prepaid Expenses		-208.137	-64.8
Adjustments for increase (decrease) in trade accounts payable		-96.897	-58.7
Increase (Decrease) in Trade Accounts Payables to Related Parties			
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-96.897	-58.7
Adjustments for increase (decrease) in other operating payables		797.661	178.9
Increase (Decrease) in Other Operating Payables to Unrelated Parties		797.661	178.9
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.063.135	-344.7
Cash Flows from (used in) Operations		3.576.409	1.280.3
Income taxes refund (paid)		-4.098.439	-1.508.9
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-17.112	
Purchase of Property, Plant, Equipment and Intangible Assets	9	-17.112	
Purchase of property, plant and equipment	9	-17.112	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	15	246.041	384.3
Interest Received	15	246.041	384.3
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-293.101	155.7
Net increase (decrease) in cash and cash equivalents		-293.101	155.7
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	363.040	34.1
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	69.939	189.8



Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

											Equity							
											Equity attributable to owners of parent [n	ember]						
		Footnote Reference	Footnote Reference						Other Accumulated C	omprehensive Income That Will Not Be	Reclassified In Profit Or Loss			Other Accumulated Comprehensive Income That Will Be I	eclassified in Profit Or Loss		Retained Earnings	Non-controlling
		Issued Adjustm Capital on Cap	Issued Capital On Capital	Balancing Additional Account Capital of for Merger of Capital Shareholders	Capital Sha rreasury Adjustments due premi nce Shares to or Cross-Ownership disco	Effects of Put C re Combinations of Reval ums Entities or Fund 1 Businesses w unts Under Common Non-co Control Inte	Option sluation Share Related Based vith Paymen erests	d Accumulated nts Gains (Losses)	n Revaluation and Remeasuremen Increases ( Decreases) on Revaluation of Intangible Assets Benefit Plans	Gains (Losses) Due to Change in Fair Value of Financial Liability	Gains (Losses) on Hedging Share Of Other Comprehensive Instruments that Income Of Associates And Joint Hedge Ventures Accounted for Using Investments in Equity Method that will not be Equity Reclassified to Profit or Loss	change Other Reserves Of Other on Gains ( Losses) Trar	change on nslation Hedges Cash Hedges Row Hedges Row Hedges Row Hedges Row Hedges Row Hedges Row Hedges Row Hedge Row Row Hedge Row Hedge Row Hedge Row Hedge Row Hedge Row Hedge Row Hedge Row Row Row Hedge Row Hedge Row Hedge Row Row Row Hedge Row Row Row Row Row Row Row Row Row Row	Gains (Losses) on Revaluation and Reclassification Gains (Losses) on Remeasuring and/or s Available-for-sale Financial Assets Financial Assets Financ	Change Change in Change in Share of Other Value of Value of Porward Forward Basis Contracts Spreads Reclassified to Profit or Loss	Restricted equity Adv. Adv. Appropriated Interest [ Payre Brited Interest] [ Payre Brited Interest ] [ Payre Brited Interest ] [ Payre Brited Interest ] ] [ [ Marcola (Marcola  ance Jend et) Prior et) Years' Net Profit Profits or or Loss Losses	interests [ member]	
	Statement of changes in equity [abstract] Statement of changes in equity [line items]																	
	Equity at beginning of period		6.750.000													254	42.865 3.718.770 10.511.889	9 10.51
	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															185.023	3.533.747 -3.718.770 0	0
	Total Comprehensive Income (Loss)																	
	Profit (loss)																6.451.698 6.451.698	8 6.45
	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																	
Previous Period	- Dividends Paid																	
1.2020 - 30.09.2020	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																	
	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																	
		12	6.750.000													185.277	3.576.612 6.451.698 16.963.587	7 16.96
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		6.750.000													185.277	3.576.612 9.577.472 20.089.361	1 20.08
	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															473.455	9.104.017 -9.577.472 0	0
	Total Comprehensive Income (Loss)																	
	Profit (loss) Other Comprehensive Income (Loss)																15.234.302 15.234.302	2 15.23
	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																	

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Current Period	Dividends Paid										0
01.01.2021 - 30.09.2021	Decrease through Other Distributions to Owners										0
	Increase (Decrease) through Treasury Share Transactions										0
	Increase (Decrease) through Share-Based Payment Transactions										O
	Acquisition or Disposal of a Subsidiary										C
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity										c
	Transactions with noncontrolling shareholders										c
	Increase through Other Contributions by Owners										c
	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										0
	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										C
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carnying 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	12 <b>6.750.00</b>	D						658.732	12.680.629 15.234.302 35.323.663	3 35.323.663