

DAGI YATIRIM HOLDİNG A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	KAVRAM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI BAĞIMSIZ DENETİM RAPORU

DAGI YATIRIM HOLDİNG A.Ş. Yönetim Kurulu'na

Giriş

Dagi Yatırım Holding A.Ş.'nin ("Şirket") 30 Haziran 2018 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 tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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 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 bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama Standardı"na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 6 Ağustos 2018

KAVRAM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Crowe Global

Ayşe KARAUSTA

Sorumlu Denetçi

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	33.007	50.609
Financial Investments		94.501	157.502
Financial Assets at Fair Value Through Profit or Loss		94.501	157.502
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	94.501	157.502
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		21.595	7.435
Other Receivables Due From Related Parties	3	14.160	
Other Receivables Due From Unrelated Parties		7.435	7.435
Receivables from Ongoing Construction or Service Contracts		0	0
Derivative Financial Assets		0	0
Prepayments		46	21
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		46	21
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets		319	168
Other current assets		75.300	70.212
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		75.300	70.212
SUB-TOTAL		224.768	285.947
Total current assets		224.768	285.947
NON-CURRENT ASSETS			
Derivative Financial Assets		0	0
Investments accounted for using equity method	7	16.932.239	17.423.548
Property, plant and equipment		608	1.089
Fixtures and fittings	8	608	1.089
Prepayments		16	0
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		16	0
Total non-current assets		16.932.863	17.424.637
Total assets		17.157.631	17.710.584
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities		0	0
Trade Payables		4.219	14.472
Trade Payables to Unrelated Parties	6	4.219	14.472
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations		13.389	13.663
Other Payables		533.192	421.192
Other Payables to Related Parties	3	532.791	420.791
Other Payables to Unrelated Parties		401	401
Payables due to Ongoing Construction or Service Contracts		0	0
Derivative Financial Liabilities		0	0
Deferred Income		0	0
Current tax liabilities, current		0	0
Current provisions	10	6.094	4.319
Current provisions for employee benefits		6.094	4.319
Other Current Liabilities		45.382	0
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		45.382	0
SUB-TOTAL		602.276	453.646
Total current liabilities		602.276	453.646

NON-CURRENT LIABILITIES			
Deferred Income		0	0
Non-current provisions		11.579	7.834
Non-current provisions for employee benefits	10	11.579	7.834
Deferred Tax Liabilities	17	1.316.821	1.439.989
Other non-current liabilities		0	0
Total non-current liabilities		1.328.400	1.447.823
Total liabilities		1.930.676	1.901.469
EQUITY			
Equity attributable to owners of parent		15.226.955	15.809.115
Issued capital	11	10.800.000	10.800.000
Inflation Adjustments on Capital	11	1.655.953	1.655.953
Treasury Shares (-)	11	-2.383.134	-2.383.134
Share Premium (Discount)	11	15.706	15.706
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	7-11	2.357.091	2.353.301
Gains (Losses) from investments in equity instruments	7	2.358.813	2.358.813
Gains (Losses) on Revaluation and Remeasurement	11	-1.722	-5.512
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.722	-5.512
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	11	3.234.401	3.234.401
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Legal Reserves		851.267	851.267
Treasury Share Reserves		2.383.134	2.383.134
Prior Years' Profits or Losses	11	132.888	991.366
Current Period Net Profit Or Loss	17	-585.950	-858.478
Total equity	18	15.226.955	15.809.115
Total Liabilities and Equity		17.157.631	17.710.584

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	12	601.654	3.987.146	330.353	3.987.146
Cost of sales	12	-602.914	-3.985.754	-331.691	-3.985.754
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-1.260	1.392	-1.338	1.392
Revenue from Finance Sector Operations		0	0		
Cost of Finance Sector Operations		0	0		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0		
GROSS PROFIT (LOSS)		-1.260	1.392	-1.338	1.392
General Administrative Expenses		-137.498	-125.969	-76.470	-75.500
Other Income from Operating Activities		30.793	16.439	18.387	3.689
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-107.965	-108.138	-59.421	-70.419
Investment Activity Income	13	41.900	73.501	0	10.600
Investment Activity Expenses	14	-104.901	-1	-68.600	20.900
Share of Profit (Loss) from Investments Accounted for Using Equity Method	7	-491.310	107.097	-588.103	15.087
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-662.276	72.459	-716.124	-23.832
Finance income	15	1.024	179	475	171
Finance costs	16	-48.935	-1.440	-46.858	-696
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-710.187	71.198	-762.507	-24.357
Tax (Expense) Income, Continuing Operations		124.237	-34.955	144.981	-9.051
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	17	124.237	-34.955	144.981	-9.051
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-585.950	36.243	-617.526	-33.408
PROFIT (LOSS)		-585.950	36.243	-617.526	-33.408
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent	18	-585.950	36.243	-617.526	-33.408
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		3.790	2.755	51	-686
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.790	2.755	51	-686
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of 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
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0

Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		3.790	2.755	51	-686
TOTAL COMPREHENSIVE INCOME (LOSS)		-582.160	38.998	-617.475	-34.094
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-582.160	38.998	-617.475	-34.094

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		28.064	18.682
Profit (Loss)	18	-585.950	36.243
Profit (Loss) from Continuing Operations	18	-585.950	36.243
Adjustments to Reconcile Profit (Loss)		486.599	-140.019
Adjustments for depreciation and amortisation expense	8-9	481	657
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		5.520	2.203
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	5.520	2.203
Adjustments for Interest (Income) Expenses		47.911	1.261
Adjustments for Interest Income	15	-1.024	-179
Adjustments for interest expense	16	48.935	1.440
Adjustments for fair value losses (gains)		63.001	-73.500
Adjustments for Fair Value Losses (Gains) of Financial Assets	5	63.001	-73.500
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		491.309	-107.097
Adjustments for undistributed profits of associates	7	491.309	-107.097
Adjustments for Tax (Income) Expenses	17	-124.237	34.955
Adjustments for losses (gains) on disposal of non-current assets		0	0
Other adjustments to reconcile profit (loss)		2.614	1.502
Changes in Working Capital		127.566	121.956
Adjustments for decrease (increase) in trade accounts receivable		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-14.160	-11.150
Decrease (Increase) in Other Related Party Receivables Related with Operations	3	-14.160	-10.620
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		0	-530
Decrease (Increase) in Prepaid Expenses		-41	-23
Adjustments for increase (decrease) in trade accounts payable		-10.253	694
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-10.253	694
Increase (Decrease) in Employee Benefit Liabilities		-274	-3.206
Adjustments for increase (decrease) in other operating payables		112.000	140.834
Increase (Decrease) in Other Operating Payables to Related Parties	3	112.000	139.592
Increase (Decrease) in Other Operating Payables to Unrelated Parties	19		1.242
Other Adjustments for Other Increase (Decrease) in Working Capital		40.294	-5.193
Decrease (Increase) in Other Assets Related with Operations		-5.088	-5.193
Increase (Decrease) in Other Payables Related with Operations		45.382	
Cash Flows from (used in) Operations		28.215	18.180
Income taxes refund (paid)	17	-151	502
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-45.666	179
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		0	0
Interest paid	16	-46.677	0
Interest Received	15	1.011	179
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.602	18.861
Net increase (decrease) in cash and cash equivalents		-17.602	18.861

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	50.609	21.901
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	33.007	40.762

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity														
			Equity attributable to owners of parent [member]												Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	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		Restricted Reserves Appropriated From Profits [member]	Retained Earnings					
							Gains/Losses on Revaluation and Remeasurement [member]	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
Gains (Losses) on Remeasurements of Defined Benefit Plans																	
Previous Period 01.01.2017 - 30.06.2017	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period	11	10.800.000	1.655.953		15.706	-7.025	2.358.813				851.267	122.549	868.817	16.666.080		16.666.080
	Adjustments Related to Accounting Policy Changes																0
	Adjustments Related to Required Changes in Accounting Policies																0
	Adjustments Related to Voluntary Changes in Accounting Policies																0
	Adjustments Related to Errors																0
	Other Restatements																0
	Restated Balances																0
	Transfers												868.817	-868.817			0
	Total Comprehensive Income (Loss)						2.755							36.243	38.998		38.998
	Profit (loss)													36.243	36.243		36.243
	Other Comprehensive Income (Loss)						2.755								2.755		
	Issue of equity																0
	Capital Decrease																0
	Capital Advance																0
	Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid																0
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions				-2.383.134							2.383.134					0
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
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																0	
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																0	
Increase (decrease) through other changes, equity																0	
Equity at end of period	11	10.800.000	1.655.953	-2.383.134	15.706	-4.270	2.358.813				3.234.401	991.366	36.243	16.705.078		16.705.078	
	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period	11	10.800.000	1.655.953	-2.383.134	15.706	-5.512	2.358.813				3.234.401	991.366	-858.478	15.809.115		15.809.115
	Adjustments Related to Accounting Policy Changes																0
	Adjustments Related to Required Changes in Accounting Policies																0
	Adjustments Related to Voluntary Changes in Accounting Policies																0
	Adjustments Related to Errors																0
	Other Restatements																0
	Restated Balances																0
	Transfers												-858.478	858.478			0
	Total Comprehensive Income (Loss)						3.790							-585.950	-582.160		-582.160
	Profit (loss)													-585.950	-585.950		-585.950
	Other Comprehensive Income (Loss)						3.790								3.790		3.790
	Issue of equity																0
	Capital Decrease																0
	Capital Advance																0
	Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments																0
	Dividends Paid																0

Current Period 01.01.2018 - 30.06.2018																0
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions															0
	Increase (Decrease) through Share-Based Payment Transactions															0
	Acquisition or Disposal of a Subsidiary															0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0
	Transactions with noncontrolling shareholders															0
	Increase through Other Contributions by Owners															0
	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															0
	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															0
	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															0
	Increase (decrease) through other changes, equity															0
	Equity at end of period	11	10.800.000	1.655.953	-2.383.134	15.706	-1.722	2.358.813			3.234.401	132.888	-585.950	15.226.955		15.226.955