

DİNAMİK MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2021 - 1. 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 31.03.2021 | Previous Period 31.12.2020 |
|---|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 9.494.801 | 3.138.284 |
| Financial Investments | 5 | 0 | 4.441.409 |
| Financial Assets at Fair Value Through Profit or Loss | | | 4.441.409 |
| Financial Assets Held For Trading | 5 | | 4.441.409 |
| Trade Receivables | 3,6 | 5.811.341 | 5.654.442 |
| Trade Receivables Due From Related Parties | 3 | 0 | 0 |
| Trade Receivables Due From Unrelated Parties | 6 | 5.811.341 | 5.654.442 |
| Other Receivables | 3,7 | 1.839.862 | 1.028.564 |
| Other Receivables Due From Related Parties | 3 | 0 | 0 |
| Other Receivables Due From Unrelated Parties | 7 | 1.839.862 | 1.028.564 |
| Prepayments | 9 | 255.351 | 16.472 |
| Prepayments to Unrelated Parties | 9 | 255.351 | 16.472 |
| Other current assets | 11 | 16.156 | 35.345 |
| Other Current Assets Due From Unrelated Parties | 11 | 16.156 | 35.345 |
| SUB-TOTAL | | 17.417.511 | 14.314.516 |
| Total current assets | | 17.417.511 | 14.314.516 |
| NON-CURRENT ASSETS | | | |
| Other Receivables | 3,7 | 619 | 619 |
| Other Receivables Due From Related Parties | 3 | 0 | 0 |
| Other Receivables Due From Unrelated Parties | 7 | 619 | 619 |
| Property, plant and equipment | 9 | 647.827 | 337.979 |
| Fixtures and fittings | 9 | 647.827 | 337.979 |
| Intangible assets and goodwill | 10 | 171.120 | 192.305 |
| Other Rights | 10 | 171.120 | 192.305 |
| Prepayments | | 22.826 | 22.826 |
| Deferred Tax Asset | 21 | 40.452 | 28.334 |
| Total non-current assets | | 882.844 | 582.063 |
| Total assets | | 18.300.355 | 14.896.579 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Trade Payables | 3,6 | 5.788.572 | 2.115.387 |
| Trade Payables to Related Parties | 3 | 0 | 0 |
| Trade Payables to Unrelated Parties | 6 | 5.788.572 | 2.115.387 |
| Employee Benefit Obligations | 13 | 75.015 | 54.461 |
| Other Payables | 3,7 | 114.999 | 111.299 |
| Other Payables to Related Parties | 3 | 2.000 | 2.000 |
| Other Payables to Unrelated Parties | 7 | 112.999 | 109.299 |
| Current tax liabilities, current | 21 | 0 | 24.216 |
| Current provisions | 14 | 37.065 | 10.125 |
| Current provisions for employee benefits | 14 | 37.065 | 10.125 |
| SUB-TOTAL | | 6.015.651 | 2.315.488 |
| Total current liabilities | | 6.015.651 | 2.315.488 |
| NON-CURRENT LIABILITIES | | | |
| Non-current provisions | 14 | 53.202 | 90.180 |
| Non-current provisions for employee benefits | 14 | 53.202 | 90.180 |
| Total non-current liabilities | | 53.202 | 90.180 |
| Total liabilities | | 6.068.853 | 2.405.668 |
| EQUITY | | | |
| Equity attributable to owners of parent | | 12.231.502 | 12.490.911 |
| Issued capital | 15 | 12.000.000 | 12.000.000 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 15 | -18.578 | -18.090 |
| Gains (Losses) on Revaluation and Remeasurement | | -18.578 | -18.090 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 15 | -18.578 | -18.090 |
| Restricted Reserves Appropriated From Profits | 15 | 931.898 | 931.898 |
| Legal Reserves | 15 | 931.898 | 931.898 |
| | | | |

| | | | |
|-----------------------------------|----|------------|------------|
| Prior Years' Profits or Losses | 15 | -422.897 | -896.928 |
| Current Period Net Profit Or Loss | | -258.921 | 474.031 |
| Total equity | | 12.231.502 | 12.490.911 |
| Total Liabilities and Equity | | 18.300.355 | 14.896.579 |

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 |
|--|--------------------|---|--|
| Statement of Profit or Loss and Other Comprehensive Income | | | |
| PROFIT (LOSS) | | | |
| Revenue | 16 | 1.420.645 | 920.771 |
| Cost of sales | 16 | 0 | -828.237 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 1.420.645 | 92.534 |
| GROSS PROFIT (LOSS) | | 1.420.645 | 92.534 |
| General Administrative Expenses | 17 | -1.898.970 | -447.021 |
| Marketing Expenses | 17 | -50.074 | -64.225 |
| Other Income from Operating Activities | 18 | 50.256 | 6.883 |
| Other Expenses from Operating Activities | 18 | -16.474 | -11.793 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | -494.617 | -423.622 |
| Investment Activity Income | 19 | 320.534 | 148.937 |
| Investment Activity Expenses | 19 | -276.263 | -70.792 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | 20 | -450.346 | -345.477 |
| Finance income | 20 | 838.550 | 0 |
| Finance costs | 20 | -659.105 | 0 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | -270.901 | -345.477 |
| Tax (Expense) Income, Continuing Operations | 21 | 11.980 | -116.995 |
| Current Period Tax (Expense) Income | 21 | 0 | 0 |
| Deferred Tax (Expense) Income | 21 | 11.980 | -116.995 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | -258.921 | -462.472 |
| PROFIT (LOSS) | | -258.921 | -462.472 |
| Profit (loss), attributable to [abstract] | | | |
| Non-controlling Interests | | 0 | 0 |
| Owners of Parent | | -258.921 | -462.472 |
| 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 | | -488 | -2.216 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 15 | -626 | -2.841 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 138 | 625 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | 15 | 138 | 625 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | -488 | -2.216 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | -259.409 | -464.688 |
| Total Comprehensive Income Attributable to | | | |
| Non-controlling Interests | | 0 | 0 |
| Owners of Parent | | -259.409 | -464.688 |

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 | | 2.258.135 | -580.838 |
| Profit (Loss) | | -258.921 | -462.472 |
| Profit (Loss) from Continuing Operations | | -258.921 | -462.472 |
| Adjustments to Reconcile Profit (Loss) | | 31.720 | 163.174 |
| Adjustments for depreciation and amortisation expense | 9,10 | 54.364 | 23.859 |
| Adjustments for provisions | | -10.526 | 22.945 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | 14 | -10.526 | 22.945 |
| Adjustments for Tax (Income) Expenses | 21 | -12.118 | 116.370 |
| Changes in Working Capital | | 2.509.552 | -281.540 |
| Adjustments for decrease (increase) in trade accounts receivable | | -156.899 | -362.788 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | 6 | -156.899 | -362.788 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | 7,11 | -792.109 | -8.193 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | 7,11 | -792.109 | -8.193 |
| Decrease (Increase) in Prepaid Expenses | 9 | -238.879 | -80.870 |
| Adjustments for increase (decrease) in trade accounts payable | 6 | 3.673.185 | 176.290 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | 6 | 3.673.185 | 176.290 |
| Increase (Decrease) in Employee Benefit Liabilities | 13 | 20.554 | 0 |
| Adjustments for increase (decrease) in other operating payables | 7 | 3.700 | -5.979 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | 7 | 3.700 | -5.979 |
| Cash Flows from (used in) Operations | | 2.282.351 | -580.838 |
| Income taxes refund (paid) | 21 | -24.216 | 0 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | 4.098.382 | 606.300 |
| Cash Receipts from Sales of Equity or Debt Instruments of Other Entities | 5 | 4.441.409 | 798.526 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -343.027 | -192.226 |
| Purchase of property, plant and equipment | 9 | -343.027 | 0 |
| Purchase of intangible assets | 10 | 0 | -192.226 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | 0 | 8.400.000 |
| Proceeds from Capital Advances | 15 | 0 | 8.400.000 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 6.356.517 | 8.425.462 |
| Net increase (decrease) in cash and cash equivalents | | 6.356.517 | 8.425.462 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | 3.138.284 | 183.456 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | 9.494.801 | 8.608.918 |

[illegible]

| | | | | | | | | | | | | |
|---|--|----|------------|---------|--|---------|----------|----------|------------|--|------------|--|
| Current Period 01.01.2021 - 31.03.2021 | | | | | | | | | | | | |
| | 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 | 15 | 12.000.000 | -18.578 | | 931.898 | -422.897 | -258.921 | 12.231.502 | | 12.231.502 | |