

KALKINMA YATIRIM VARLIK KİRALAMA A.Ş.
Financial Report
Unconsolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Kalkınma Yatırım Varlık Kiralama Anonim Şirketi Yönetim Kurulu'na

Giriş

Kalkınma Yatırım Varlık Kiralama Anonim Şirketi'nin 30 Haziran 2021 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KKGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 Denetim"ne uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf 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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Erdal Tıkmak, SMMM

Sorumlu Denetçi

30 Temmuz 2021

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	50.000	50.000
Other current assets		8.313	586
Other Current Assets Due From Related Parties	4	8.313	586
SUB-TOTAL		58.313	50.586
Total current assets		58.313	50.586
NON-CURRENT ASSETS			
Total non-current assets		0	0
Total assets		58.313	50.586
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		427	0
Trade Payables to Related Parties		427	0
Other Payables		6.852	134
Other Payables to Related Parties	6	6.748	0
Other Payables to Unrelated Parties	6	104	134
Current tax liabilities, current	7	1.034	452
SUB-TOTAL		8.313	586
Total current liabilities		8.313	586
NON-CURRENT LIABILITIES			
Total non-current liabilities		0	0
Total liabilities		8.313	586
EQUITY			
Equity attributable to owners of parent		50.000	50.000
Issued capital		50.000	50.000
Total equity		50.000	50.000
Total Liabilities and Equity		58.313	50.586

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		0	0	0	
Cost of sales		0	0	0	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	9	-36.706	-4.388	-7.470	-4.388
Other Income from Operating Activities	10	36.706		7.470	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		0	-4.388	0	-4.388
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		0	-4.388	0	-4.388
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		0	-4.388	0	-4.388
PROFIT (LOSS) FROM CONTINUING OPERATIONS		0	-4.388	0	-4.388
PROFIT (LOSS)		0	-4.388	0	-4.388
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		0	-4.388	0	-4.388
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)		0	-4.388	0	-4.388
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		0	-4.388	0	-4.388

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		0	0
Profit (Loss)		0	-4.388
Adjustments to Reconcile Profit (Loss)		0	
Changes in Working Capital		-582	4.388
Adjustments for decrease (increase) in trade accounts receivable		-7.727	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-7.727	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations			-326
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations			-326
Adjustments for increase (decrease) in trade accounts payable		427	0
Increase (Decrease) in Trade Accounts Payables to Related Parties		427	0
Adjustments for increase (decrease) in other operating payables		6.718	4.714
Increase (Decrease) in Other Operating Payables to Related Parties		6.718	4.714
Cash Flows from (used in) Operations		-582	0
Income taxes refund (paid)		582	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	50.000
Proceeds from Issuing Shares or Other Equity Instruments		0	50.000
Proceeds from issuing shares			50.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		0	50.000
Net increase (decrease) in cash and cash equivalents		0	50.000
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		50.000	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		50.000	50.000

		Footnote Reference	Equity								
			Equity attributable to owners of parent [member]						Non-controlling interests [member]		
			Issued Capital	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		Retained Earnings			
Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge		Gains (Losses) on Revaluation and Reclassification	Net Profit or Loss						
Previous Period 01.01.2020 - 30.06.2020	Statement of changes in equity (abstract)										
	Statement of changes in equity (line items)										
	Equity at beginning of period	8		50.000					50.000		0 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)								-4.388	-4.388	-4.388
	Profit (loss)								-4.388	-4.388	-4.388
	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										
	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	8		50.000						-4.388 45.612		0 45.612
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	8		50.000						50.000		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											
Decrease through Other Distributions to Owners											
Current Period 01.01.2021 - 30.06.2021											

	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	8		50,000				50,000		50,000