

ÜNLÜ YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements

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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

ÜNLÜ Yatırım Holding Anonim Şirketi Yönetim Kurulu'na,

Giriş

ÜNLÜ Yatırım Holding Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2021 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal 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 konsolide 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

17 Ağustos 2021

İstanbul, Türkiye



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	315.527.056	113.013.033
Financial Investments	6	63.607.988	58.636.647
Financial Assets at Fair Value Through Profit or Loss		56.915.763	52.932.834
Financial Assets Designated at Fair Value Through Profit or Loss	6	56.915.763	52.932.834
Financial Assets at Fair Value Through Other Comprehensive Income		6.692.225	5.703.813
Financial Assets Measured At Fair Value Through Other Comprehensive Income	6	6.692.225	5.703.813
Trade Receivables	8	179.223.026	170.870.381
Trade Receivables Due From Related Parties	4	1.731.963	2.885.056
Trade Receivables Due From Unrelated Parties	8	177.491.063	167.985.325
Other Receivables	9	37.723.803	45.432.365
Other Receivables Due From Related Parties	4	258.240	261.008
Other Receivables Due From Unrelated Parties	9	37.465.563	45.171.357
Derivative Financial Assets		4.181.061	4.948.509
Derivative Financial Assets Held for Trading	25	4.181.061	4.948.509
Prepayments		4.686.983	4.780.626
Prepayments to Unrelated Parties	11	4.686.983	4.780.626
Current Tax Assets	22	973.574	0
Other current assets		659.323	2.308.382
Other Current Assets Due From Unrelated Parties		659.323	2.308.382
SUB-TOTAL		606.582.814	399.989.943
Non-current Assets or Disposal Groups Classified as Held for Sale	12	377.101	122.099
Total current assets		606.959.915	400.112.042
NON-CURRENT ASSETS			
Financial Investments		1.517.254	1.517.254
Financial Assets at Fair Value Through Other Comprehensive Income		1.517.254	1.517.254
Financial Assets Measured At Fair Value Through Other Comprehensive Income	6	1.517.254	1.517.254
Trade Receivables		142.192.937	134.210.117
Trade Receivables Due From Unrelated Parties	8	142.192.937	134.210.117
Other Receivables		178.690	157.094
Other Receivables Due From Unrelated Parties	9	178.690	157.094
Investments accounted for using equity method	7	17.406.023	17.066.712
Property, plant and equipment	14	6.658.763	6.275.044
Right of Use Assets	14	8.935.961	10.325.185
Intangible assets and goodwill		36.144.287	32.792.887
Goodwill	15	29.198.326	29.198.326
Other intangible assets	15	6.945.961	3.594.561
Deferred Tax Asset	22	83.484	156.840
Other Non-current Assets		11.873	11.869
Other Non-Current Assets Due From Unrelated Parties		11.873	11.869
Total non-current assets		213.129.272	202.513.002
Total assets		820.089.187	602.625.044
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		145.429.554	174.544.675
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		145.429.554	174.544.675
Bank Loans	13	98.467.261	129.736.826
Lease Liabilities	13	4.331.742	4.282.870
Issued Debt Instruments	13	2.029.589	0
Other short-term borrowings	13	40.600.962	40.524.979
Current Portion of Non-current Borrowings		44.441.412	51.376.773
Current Portion of Non-current Borrowings from Related Parties		0	17.836.819

Bank Loans	13	0	17.836.819
Current Portion of Non-current Borrowings from Unrelated Parties		44.441.412	33.539.954
Bank Loans	13	44.441.412	33.539.954
Other Financial Liabilities		6.084.402	4.326.194
Other Miscellaneous Financial Liabilities	13	6.084.402	4.326.194
Trade Payables		3.054.177	6.799.730
Trade Payables to Unrelated Parties	8	3.054.177	6.799.730
Employee Benefit Obligations	10	3.738.183	14.410.433
Other Payables		9.887.268	9.189.662
Other Payables to Related Parties	4	32.293	491.831
Other Payables to Unrelated Parties	9	9.854.975	8.697.831
Derivative Financial Liabilities		3.130.201	4.505.403
Derivative Financial Liabilities Held for trading	25	3.130.201	4.505.403
Deferred Income Other Than Contract Liabilities		47.021	208.325
Current tax liabilities, current	22	5.437.410	952.797
Current provisions		12.771.767	11.167.461
Current provisions for employee benefits		11.309.683	9.728.921
Other current provisions	16	1.462.084	1.438.540
Other Current Liabilities		273.894	250.087
Other Current Liabilities to Unrelated Parties		273.894	250.087
SUB-TOTAL		234.295.289	277.731.540
Total current liabilities		234.295.289	277.731.540
NON-CURRENT LIABILITIES			
Long Term Borrowings		33.231.155	50.890.612
Long Term Borrowings From Related Parties		0	17.227.724
Bank Loans	13	0	17.227.724
Long Term Borrowings From Unrelated Parties		33.231.155	33.662.888
Bank Loans	13	27.566.640	26.223.674
Lease Liabilities	13	5.664.515	7.439.214
Non-current provisions		2.038.755	2.271.046
Non-current provisions for employee benefits		2.038.755	2.271.046
Deferred Tax Liabilities	22	28.125.508	27.068.105
Other non-current liabilities		26.379	0
Other Non-current Liabilities to Unrelated Parties		26.379	0
Total non-current liabilities		63.421.797	80.229.763
Total liabilities		297.717.086	357.961.303
EQUITY			
Equity attributable to owners of parent		522.360.648	244.644.747
Issued capital	17	175.000.000	137.730.842
Treasury Shares (-)	17	-4.020.977	-4.020.977
Share Premium (Discount)	17	210.450.971	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-278.456	-311.779
Gains (Losses) on Revaluation and Remeasurement		-278.456	-311.779
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-278.456	-311.779
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		23.784.437	17.385.302
Exchange Differences on Translation	17	17.757.651	11.973.975
Gains (Losses) on Revaluation and Reclassification		6.026.786	5.411.327
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	17	6.026.786	5.411.327
Prior Years' Profits or Losses	17	93.861.359	32.588.633
Current Period Net Profit Or Loss		23.563.314	61.272.726
Non-controlling interests	27	11.453	18.994
Total equity		522.372.101	244.663.741
Total Liabilities and Equity		820.089.187	602.625.044

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2021 - 30.06.2021	01.01.2020 - 30.06.2020	Months 01.04.2021 - 30.06.2021	3 Months 01.04.2020 - 30.06.2020
Profit or loss [abstract]					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
Revenue from Finance Sector Operations	18	1.953.028.254	1.292.087.729	894.590.604	988.803.888
Cost of Finance Sector Operations	18	-1.816.572.783	-1.191.966.052	-826.575.898	-924.165.692
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		136.455.471	100.121.677	68.014.706	64.638.196
GROSS PROFIT (LOSS)		136.455.471	100.121.677	68.014.706	64.638.196
General Administrative Expenses	19	-94.184.148	-77.898.863	-47.396.598	-42.580.624
Marketing Expenses	19	-8.849.219	-3.244.288	-4.587.698	-1.323.952
Other Income from Operating Activities		1.724.872	1.369.976	966.076	1.089.391
Other Expenses from Operating Activities		-250.124	-377.737	0	-135.281
PROFIT (LOSS) FROM OPERATING ACTIVITIES		34.896.852	19.970.765	16.996.486	21.687.730
Investment Activity Income	21		294.465		5.391.435
Investment Activity Expenses	21		-4.119.023		
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4,7	339.311	3.186.817	480.672	5.488.299
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		35.236.163	19.333.024	17.477.158	32.567.464
Finance income	20	49.061.470	42.776.512	16.898.426	21.727.179
Finance costs	20	-48.183.191	-54.230.867	-13.202.452	-25.938.616
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		36.114.442	7.878.669	21.173.132	28.356.027
Tax (Expense) Income, Continuing Operations		-12.558.669	-2.652.196	-8.809.945	-5.190.499
Current Period Tax (Expense) Income	22	-11.590.106	-67.574	-4.602.233	-67.574
Deferred Tax (Expense) Income	22	-968.563	-2.584.622	-4.207.712	-5.122.925
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.555.773	5.226.473	12.363.187	23.165.528
PROFIT (LOSS)		23.555.773	5.226.473	12.363.187	23.165.528
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-7.541	-5.823	-8.359	-11.215
Owners of Parent		23.563.314	5.232.296	12.371.546	23.176.743
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		23.555.773	5.226.473	12.363.187	23.165.528
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		33.323	266.312	-1.473.944	-262.882
Gains (Losses) on Remeasurements of Defined Benefit Plans		41.654	332.890	-1.842.430	-328.602
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-8.331	-66.578	368.486	65.720
Deferred Tax (Expense) Income	22	-8.331	-66.578	368.486	65.720
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.399.135	3.827.439	1.411.327	1.737.171
Exchange Differences on Translation		5.783.676	2.672.910	1.403.575	1.472.820
Gains (Losses) on Exchange Differences on Translation	17	5.783.676	2.672.910	1.403.575	1.472.820
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		769.324	1.480.166	9.690	338.912
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income	17,22	769.324	1.480.166	9.690	338.912
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-153.865	-325.637	-1.938	-74.561
OTHER COMPREHENSIVE INCOME (LOSS)		6.432.458	4.093.751	-62.617	1.474.289
TOTAL COMPREHENSIVE INCOME (LOSS)		29.988.231	9.320.224	12.300.570	24.639.817
Total Comprehensive Income Attributable to					
Non-controlling Interests		-7.541	-5.823	-6.203	-10.829
Owners of Parent		29.995.772	9.326.047	12.306.773	24.650.646

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		19.750.618	-34.685.212
Profit (Loss)		23.563.314	5.232.296
Profit (Loss) from Continuing Operations		23.563.314	5.232.296
Adjustments to Reconcile Profit (Loss)		10.112.028	3.585.812
Adjustments for depreciation and amortisation expense	14,15	4.357.723	2.553.557
Adjustments for provisions		2.084.987	1.004.937
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.061.443	530.947
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		23.544	266.716
Adjustments for (Reversal of) Other Provisions		0	207.274
Adjustments for Interest (Income) Expenses		7.505.693	13.771.817
Adjustments for Interest Income		7.505.693	13.771.817
Adjustments for unrealised foreign exchange losses (gains)		-6.006.996	-14.104.080
Adjustments for fair value losses (gains)		-10.388.048	-2.292.615
Other Adjustments for Fair Value Losses (Gains)		-10.388.048	-2.292.615
Adjustments for Tax (Income) Expenses		12.558.669	2.652.196
Changes in Working Capital		-16.160.524	-47.550.920
Decrease (Increase) in Financial Investments		4.057.407	-23.901.062
Adjustments for decrease (increase) in trade accounts receivable		-16.335.465	-37.795.040
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.153.093	-35.318.221
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-17.488.558	-2.476.819
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		7.686.966	2.341.306
Decrease (Increase) in Other Related Party Receivables Related with Operations		2.768	-94.840
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		7.684.198	2.436.146
Adjustments for increase (decrease) in trade accounts payable		-3.745.553	-2.470.142
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-3.745.553	-2.470.142
Adjustments for increase (decrease) in other operating payables		-4.843.270	7.711.362
Increase (Decrease) in Other Operating Payables to Related Parties		-6.000.414	-4.370.517
Increase (Decrease) in Other Operating Payables to Unrelated Parties		1.157.144	12.081.879
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.980.609	6.562.656
Decrease (Increase) in Other Assets Related with Operations		1.742.699	7.942.083
Increase (Decrease) in Other Payables Related with Operations		-4.723.308	-1.379.427
Cash Flows from (used in) Operations		17.514.818	-38.732.812
Interest received		11.180.812	3.524.067
Payments Related with Provisions for Employee Benefits		-660.656	-13.155
Income taxes refund (paid)		-8.079.067	391.607
Other inflows (outflows) of cash		-205.289	145.081
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-5.525.955	34.307.407
Purchase of Property, Plant, Equipment and Intangible Assets		-5.725.637	-2.558.176
Purchase of property, plant and equipment		-1.490.836	-1.348.942
Purchase of intangible assets		-4.234.801	-1.209.234
Cash Inflows from Sales of Assets Held for Sale		0	36.168.658
Dividends received		199.682	696.925
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		175.902.117	157.575
Proceeds from Issuing Shares or Other Equity Instruments		210.450.971	
Proceeds from Capital Advances		37.269.158	
Repayments of borrowings		-68.701.752	2.685.455
Cash Outflows from Other Financial Liabilities		-68.701.752	2.685.455

Payments of Lease Liabilities		-3.116.260	-2.527.880
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		190.126.780	-220.230
Effect of exchange rate changes on cash and cash equivalents		12.559.996	27.487.799
Net increase (decrease) in cash and cash equivalents		202.686.776	27.267.569
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		112.597.426	81.762.925
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		315.284.202	109.030.494

[illegible]

Current Period 01.01.2021 - 30.06.2021															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions	17			210.450.971							210.450.971		210.450.971	
	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		175.000.000	-4.020.977	210.450.971	-278.456	17.757.651		6.026.786	93.861.359	23.563.314	522.360.648		11.453	522.372.101