



KAMUYU AYDINLATMA PLATFORMU

DERLÜKS YATIRIM HOLDİNG A.Ş. Financial Report Consolidated 2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	RSM TURKEY ARKAN ERGIN ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Derlüks Yatırım Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Derlüks Yatırım Holding Anonim Şirketi ("Şirket") ve bağlı ortaklıklarının ("Grup") 30 Haziran 2022 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 özkaynak değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya 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 Denetimi"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.

RSM Turkey Arkan Ergin Uluslararası Bağımsız Denetim A.Ş.

Member of RSM International

Eray YANBOL, SMMM

Sorumlu Denetçi

İstanbul, 25 Temmuz 2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	60.212.389	46.856.730
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		78.184.607	28.849.375
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties	8	78.184.607	28.849.375
Receivables From Financial Sector Operations		0	0
Other Receivables		26.060.313	16.367.194
Other Receivables Due From Related Parties	6-9	23.835.367	14.215.727
Other Receivables Due From Unrelated Parties	9	2.224.946	2.151.467
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	10	77.617.810	41.277.169
Prepayments		11.421.809	16.275.541
Prepayments to Unrelated Parties		11.421.809	16.275.541
Current Tax Assets	22	0	68.356
Other current assets		4.997.508	2.207.201
Other Current Assets Due From Unrelated Parties		4.997.508	2.207.201
SUB-TOTAL		258.494.436	151.901.566
Total current assets		258.494.436	151.901.566
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	58.528.601	22.847.628
Investment property	12	4.420.000	4.420.000
Property, plant and equipment	13	24.625.069	13.393.764
Right of Use Assets	21	11.255.784	13.109.467
Intangible assets and goodwill		845.125	755.148
Deferred Tax Asset	22	1.574.685	813.104
Total non-current assets		101.249.264	55.339.111
Total assets		359.743.700	207.240.677
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	134.783.563	76.241.278
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		134.783.563	76.241.278
Bank Loans	7	134.783.563	76.241.278
Current Portion of Non-current Borrowings		3.329.085	3.379.271
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		3.329.085	3.379.271
Bank Loans	7	0	3.651
Lease Liabilities	21	3.329.085	3.375.620
Other Financial Liabilities		0	0
Trade Payables		54.282.813	27.128.742
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties	8	54.282.813	27.128.742
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	15	2.821.857	1.411.348
Other Payables		910.351	4.859.032
Other Payables to Related Parties	6	0	3.778.475
Other Payables to Unrelated Parties	9	910.351	1.080.557
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		1.226.321	658.093
Deferred Income Other Than Contract Liabilities From Related Parties		0	0

Deferred Income Other Than Contract Liabilities from Unrelated Parties			1.226.321	658.093
Current tax liabilities, current	22		2.643.566	579.472
Current provisions			0	70.550
Other current provisions	14		0	70.550
Other Current Liabilities			6.653	26.611
Other Current Liabilities to Unrelated Parties			6.653	26.611
SUB-TOTAL			200.004.209	114.354.397
Liabilities included in disposal groups classified as held for sale			0	0
Total current liabilities			200.004.209	114.354.397
NON-CURRENT LIABILITIES				
Long Term Borrowings			17.515.419	13.492.214
Long Term Borrowings From Related Parties			0	0
Long Term Borrowings From Unrelated Parties			17.515.419	13.492.214
Bank Loans	7		2.700.870	51.514
Lease Liabilities	21		14.814.549	13.440.700
Other Financial Liabilities			0	0
Trade Payables			0	0
Payables on Financial Sector Operations			0	0
Other Payables			0	0
Contract Liabilities			0	0
Derivative Financial Liabilities			0	0
Deferred Income Other Than Contract Liabilities			0	0
Non-current provisions			2.897.629	1.849.247
Non-current provisions for employee benefits	15		2.897.629	1.849.247
Other non-current liabilities			0	0
Total non-current liabilities			20.413.048	15.341.461
Total liabilities			220.417.257	129.695.858
EQUITY				
Equity attributable to owners of parent			138.965.991	77.171.242
Issued capital	16		31.912.500	27.750.000
Share Premium (Discount)			43.821.265	20.381.730
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			-1.857.956	-1.217.122
Gains (Losses) on Revaluation and Remeasurement			-1.857.956	-1.217.122
Increases (Decreases) on Revaluation of Property, Plant and Equipment			0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	16		-1.857.956	-1.217.122
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			-21.179.515	-14.686.723
Gains (Losses) on Hedge			0	0
Gains (Losses) on Revaluation and Reclassification			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			-21.179.515	-14.686.723
Restricted Reserves Appropriated From Profits			478.513	2.345.210
Legal Reserves	16		478.513	2.345.210
Prior Years' Profits or Losses	16		44.464.844	15.263.162
Current Period Net Profit Or Loss			41.326.340	27.334.985
Non-controlling interests	16		360.452	373.577
Total equity			139.326.443	77.544.819
Total Liabilities and Equity			359.743.700	207.240.677

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	229.066.035	135.732.894	120.796.086	65.900.519
Cost of sales	17	-189.100.017	-125.993.020	-99.441.284	-61.692.316
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.966.018	9.739.874	21.354.802	4.208.203
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)		39.966.018	9.739.874	21.354.802	4.208.203
General Administrative Expenses		-11.081.237	-4.277.690	-6.072.069	-2.420.886
Marketing Expenses		-9.630.625	-3.370.045	-5.361.423	-1.695.744
Other Income from Operating Activities	18	23.783.280	7.998.486	12.062.900	3.162.666
Other Expenses from Operating Activities	18	-2.090.354	-2.506.133	-505.390	-1.346.147
PROFIT (LOSS) FROM OPERATING ACTIVITIES		40.947.082	7.584.492	21.478.820	1.908.092
Investment Activity Income	19	323.911	68.883	185.123	44.416
Investment Activity Expenses	19	-117.904	-185.615	-41.135	-31.722
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	30.928.869	164.164	15.123.947	792.127
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		72.081.958	7.631.924	36.746.755	2.712.913
Finance costs	20	-26.844.991	-2.846.684	-17.282.885	-1.422.208
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		45.236.967	4.785.240	19.463.870	1.290.705
Tax (Expense) Income, Continuing Operations		-3.923.752	-1.304.851	-1.250.689	-430.138
Current Period Tax (Expense) Income	22	-4.526.401	-1.097.961	-2.589.966	-662.736
Deferred Tax (Expense) Income	22	602.649	-206.890	1.339.277	232.598
PROFIT (LOSS) FROM CONTINUING OPERATIONS		41.313.215	3.480.389	18.213.181	860.567
PROFIT (LOSS)		41.313.215	3.480.389	18.213.181	860.567
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-13.125	604.697	-5.620	357
Owners of Parent		41.326.340	2.875.692	18.218.801	860.210
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		-640.834	-379.926	-441.481	-230.686
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-794.658	-473.228	-547.046	-288.715
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-5.108	-1.344	-3.845	286
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		-5.108	-1.344	-3.845	286
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		158.932	94.646	109.410	57.743
Deferred Tax (Expense) Income	22	158.932	94.646	109.410	57.743
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-6.492.792	0	-2.620.425	0
Exchange Differences on Translation				0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets				0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income				0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges				0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations				0	0
Change in Value of Time Value of Options				0	0

Change in Value of Forward Elements of Forward Contracts				0	0
Change in Value of Foreign Currency Basis Spreads				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		-6.492.792	0	-2.620.425	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		-6.492.792	0	-2.620.425	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-7.133.626	-379.926	-3.061.906	-230.686
TOTAL COMPREHENSIVE INCOME (LOSS)		34.179.589	3.100.463	15.151.275	629.881
Total Comprehensive Income Attributable to					
Non-controlling Interests	16	-13.125	604.697	-5.620	357
Owners of Parent		34.192.714	2.495.766	15.156.895	629.524

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		41.313.215	3.480.389
Profit (Loss) from Continuing Operations		41.313.215	3.480.389
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13-21	3.388.943	1.443.892
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-11.171	-70.656
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	18	-11.171	-70.656
Adjustments for provisions		253.724	-8.527
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	253.724	-8.527
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	0
Adjustments for Interest (Income) Expenses		-144.444	-298.124
Adjustments for Interest Income	18	111.923	86.995
Adjustments for interest expense	18	-256.367	-385.119
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-42.178.873	-164.164
Adjustments for undistributed profits of associates		-42.178.873	-164.164
Adjustments for Tax (Income) Expenses	22	3.923.752	1.304.851
Adjustments for losses (gains) on disposal of non-current assets		71.618	18.930
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	71.618	18.930
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-49.324.061	-1.430.414
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	-49.324.061	-1.430.414
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-9.546.161	-11.763.953
Decrease (Increase) in Other Related Party Receivables Related with Operations	6-9	-9.619.640	-11.275.890
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	73.479	-488.063
Adjustments for decrease (increase) in inventories	10	-36.340.641	-11.565.130
Decrease (Increase) in Prepaid Expenses		4.853.732	-5.127.776
Adjustments for increase (decrease) in trade accounts payable		27.154.071	16.025.778
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	27.154.071	16.025.778
Increase (Decrease) in Employee Benefit Liabilities	15	1.410.509	53.726
Adjustments for increase (decrease) in other operating payables		-3.948.681	878.899
Increase (Decrease) in Other Operating Payables to Related Parties	6	-3.778.475	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-170.206	878.899
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		568.228	309.599
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.042.891	-1.485.614
Decrease (Increase) in Other Assets Related with Operations		-2.790.307	-1.485.614
Increase (Decrease) in Other Payables Related with Operations	21	1.747.416	0
Cash Flows from (used in) Operations			
Interest paid	18	256.367	385.119
Interest received	18	-111.923	-86.995
Income taxes refund (paid)	22	-1.814.479	-259.029
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
		-12.928.160	-5.675.313

Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	0
Proceeds from sales of property, plant, equipment and intangible assets		46.216	542.563
Proceeds from sales of property, plant and equipment	13	46.216	542.563
Proceeds from sales of intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-12.974.376	-6.217.876
Purchase of property, plant and equipment	13	-12.771.376	-5.989.843
Purchase of intangible assets		-203.000	-228.033
Cash Inflows from Sale of Investment Property		0	0
Cash Outflows from Acquisition of Investment Property		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		87.552.985	19.903.675
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			0
Proceeds from Issuing Shares or Other Equity Instruments		27.602.035	0
Proceeds from issuing shares		27.602.035	0
Proceeds from borrowings		66.533.447	23.516.100
Proceeds from Loans	7	66.533.447	23.516.100
Repayments of borrowings		-5.345.457	-2.855.989
Loan Repayments	7	-5.345.457	-2.855.989
Payments of Lease Liabilities	21	-1.985.522	-989.244
Interest paid	21	748.482	232.808
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		13.355.659	5.869.163
Net increase (decrease) in cash and cash equivalents		13.355.659	5.869.163
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	46.856.730	14.554.262
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	60.212.389	20.423.425



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity														
	Equity attributable to owners of parent [member]										Non-controlling interests [member]				
	Issued Capital	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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Prior Years' Profits or Losses	Net Profit or Loss							
Gains (Losses) on Remeasurements of Defined Benefit Plans															
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	27.750.000	20.381.730	-439.478						2.345.210	7.888.104	7.375.058	65.300.624	10.145.784	75.446.408	
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	16										7.375.058	-7.375.058			
Total Comprehensive Income (Loss)	16		-379.926								2.875.692	2.495.766	604.697	3.100.463	
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															
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	27.750.000	20.381.730	-819.404						2.345.210	15.263.162	2.875.692	67.796.390	10.750.481	78.546.871	
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	27.750.000	20.381.730	-1.217.122						-14.686.723	2.345.210	15.263.162	27.334.985	77.171.242	373.577	77.544.819
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	16														
Total Comprehensive Income (Loss)	16		-640.834							-1.866.697	29.201.682	-27.334.985			
Profit (loss)															
Other Comprehensive Income (Loss)															
Issue of equity	16	4.162.500	23.439.535										27.602.035	27.602.035	
Capital Decrease															
Capital Advance															
Effect of Merger or Liquidation or Division															
Effects of Business Combinations Under Common Control															
Advance Dividend Payments															
Dividends Paid															

Previous Period
01.01.2021 - 30.06.2021

