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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Independet Audit Comment

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

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Marka Yatırım Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Marka Yatırım Holding Anonim Şirketi ("Ana Ortaklık") ve Bağlı Ortaklıkları (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2022 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz . Grup yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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.

Diğer Hususlar

Marka Yatırım Holding Anonim Şirketi ("Ana Ortaklık") ve Bağlı Ortaklıklarının 30 Haziran 2021 tarihinde sona eren hesap dönemine ait finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve 19 Ağustos 2021 tarihinde bu finansal tablolara ilişkin "sınırlı olumlu görüş" verilmiştir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK VE YMM A.Ş.

Oğuz ÖZOKUTGEN, SMMM

Sorumlu Denetçi

Ankara, 19 Ağustos 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	4	634.523	1.929.868
Financial Investments		0	0
Trade Receivables	6	16.049.929	14.471.473
Trade Receivables Due From Related Parties		968.254	933.757
Trade Receivables Due From Unrelated Parties		15.081.675	13.537.716
Other Receivables	7	2.448.022	171.371
Other Receivables Due From Related Parties		720.370	171.371
Other Receivables Due From Unrelated Parties		1.727.652	0
Inventories	8	2.637.803	2.059.211
Prepayments	9	16.376.457	13.240.224
Prepayments to Related Parties		12.760.678	10.739.591
Prepayments to Unrelated Parties		3.615.779	2.500.633
Current Tax Assets	11	5.670	5.200
Other current assets	15	1.639.675	1.617.613
Other Current Assets Due From Unrelated Parties		1.639.675	1.617.613
SUB-TOTAL		**39.792.079**	**33.494.960**
Total current assets		**39.792.079**	**33.494.960**
NON-CURRENT ASSETS			
Other Receivables	7	20.050	35.000
Other Receivables Due From Unrelated Parties		20.050	35.000
Investments accounted for using equity method	14	23.152	430.503
Property, plant and equipment	12	4.632.607	4.503.309
Machinery And Equipments		2.008.551	
Vehicles		78.585	81.515
Fixtures and fittings		1.805.338	1.926.768
Leasehold Improvements		740.133	609.103
Construction in Progress		0	1.885.923
Right of Use Assets		618.182	833.944
Intangible assets and goodwill	13	11.105.465	6.741.546
Goodwill		10.150.000	6.697.001
Computer Softwares		945.038	34.292
Other intangible assets		10.427	10.253
Prepayments		13.250	3.500.000
Prepayments to Related Parties		0	3.500.000
Prepayments to Unrelated Parties		13.250	0
Deferred Tax Asset	17	1.015.795	2.136.774
Total non-current assets		**17.428.501**	**18.181.076**
Total assets		**57.220.580**	**51.676.036**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	427.160	462.738
Current Borrowings From Unrelated Parties		427.160	462.738
Lease Liabilities		427.160	462.738
Other Financial Liabilities	5	0	15.617
Other Miscellaneuous Financial Liabilities		0	15.617
Trade Payables	6	896.383	467.930
Trade Payables to Related Parties		22.626	0
Trade Payables to Unrelated Parties		873.757	467.930
Employee Benefit Obligations	10	1.192.459	559.239
Other Payables	7	36.093.294	32.607.823
Other Payables to Related Parties		19.586	256.281
Other Payables to Unrelated Parties		36.073.708	32.351.542
Liabilites Due to Investments Accounted for Using Equity Method	14	271.107	188.294
Deferred Income Other Than Contract Liabilities	9	132.839	75.272
Deferred Income Other Than Contract Liabilities from Unrelated Parties		132.839	75.272
Current tax liabilities, current			0

Current provisions	18,19	175.267	2.308.692
Current provisions for employee benefits		79.267	68.315
Other current provisions		96.000	2.240.377
Other Current Liabilities	15	4.525.014	4.090.246
Other Current Liabilities to Unrelated Parties		4.525.014	4.090.246
SUB-TOTAL		**43.713.523**	**40.775.851**
Total current liabilities		**43.713.523**	**40.775.851**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	185.020	394.318
Long Term Borrowings From Unrelated Parties		185.020	394.318
Lease Liabilities		185.020	394.318
Non-current provisions	18	1.497.918	713.923
Non-current provisions for employee benefits		1.497.918	713.923
Total non-current liabilities		**1.682.938**	**1.108.241**
Total liabilities		**45.396.461**	**41.884.092**
EQUITY			
Equity attributable to owners of parent		12.168.074	9.283.260
Issued capital	16	20.990.000	20.990.000
Balancing Account for Merger Capital	16	0	-17.288
Share Premium (Discount)		2.243.684	2.243.684
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16	-177.419	-52.881
Gains (Losses) on Revaluation and Remeasurement		-177.419	-52.881
Gains (Losses) on Remeasurements of Defined Benefit Plans		-177.419	-52.881
Restricted Reserves Appropriated From Profits	16	136.112	136.112
Legal Reserves		136.112	136.112
Other reserves		960.447	960.447
Prior Years' Profits or Losses		-13.981.572	-9.085.385
Current Period Net Profit Or Loss		1.996.822	-5.891.429
Non-controlling interests	16	-343.955	508.684
Total equity		**11.824.119**	**9.791.944**
Total Liabilities and Equity		**57.220.580**	**51.676.036**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	5.094.830	6.825.562	2.762.925	4.445.800
Cost of sales	21	-4.088.441	-5.180.422	-2.056.856	-3.567.976
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.006.389	1.645.140	706.069	877.824
GROSS PROFIT (LOSS)		1.006.389	1.645.140	706.069	877.824
General Administrative Expenses	22	-2.971.892	-1.234.854	-1.547.170	-519.309
Marketing Expenses	22	-355.044	-862.612	-90.234	-862.612
Other Income from Operating Activities	23	6.256.392	830.638	4.306.080	683.882
Other Expenses from Operating Activities	23	-218.929	-1.529.702	-28.176	-1.495.755
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.716.916	-1.151.390	3.346.569	-1.315.970
Investment Activity Income	24	4.082	0	4.082	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-510.116	-26.563	-748.527	-7.607
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.210.882	-1.177.953	2.602.124	-1.323.577
Finance income	25	9.389	61.025	4.075	57.332
Finance costs	25	-251.332	-90.065	-119.633	-90.065
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.968.939	-1.206.993	2.486.566	-1.356.310
Tax (Expense) Income, Continuing Operations		-1.158.178	186.537	-876.777	277.392
Deferred Tax (Expense) Income	26	-1.158.178	186.537	-876.777	277.392
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.810.761	-1.020.456	1.609.789	-1.078.918
PROFIT (LOSS)		1.810.761	-1.020.456	1.609.789	-1.078.918
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-186.061	-152.630	-106.559	-130.586
Owners of Parent		1.996.822	-867.826	1.716.348	-948.332
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 01.01.2022 - 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 Other Comprehensive Income					
PROFIT (LOSS)		1.810.761	-1.020.456	1.609.789	-1.078.918
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	18	**-124.538**	**1.713**	**-432.850**	**1.713**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-161.737	2.040	-432.850	2.040
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		37.199	-327	0	-327
Taxes Relating to Remeasurements of Defined Benefit Plans		37.199	-327		-327
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**		**104.977**	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				104.977	
Deferred Tax (Expense) Income				104.977	
OTHER COMPREHENSIVE INCOME (LOSS)		**-124.538**	**1.713**	**-327.873**	**1.713**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.686.223**	**-1.018.743**	**1.281.916**	**-1.077.205**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-186.061	-186.061	106.559	-130.586
Owners of Parent		1.872.284	-832.682	1.175.357	-946.619

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		**-1.328.806**	**-18.613.606**
Profit (Loss)		1.810.761	-1.756.991
Profit (Loss) from Continuing Operations		1.810.761	-1.756.991
Adjustments to Reconcile Profit (Loss)		**-3.648.030**	**1.414.271**
Adjustments for depreciation and amortisation expense		215.762	94.745
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-143.400	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-143.400	0
Adjustments for provisions		-4.878.570	1.301.990
Adjustments for (Reversal of) Provisions Related with Employee Benefits		633.210	642.774
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-2.144.377	-647.217
Adjustments for (Reversal of) General Provisions		-3.367.403	1.306.433
Adjustments for Tax (Income) Expenses		1.158.178	17.536
Changes in Working Capital		**480.374**	**-17.705.383**
Adjustments for decrease (increase) in trade accounts receivable		912.538	-2.822.389
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-34.497	52.978
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		947.035	-2.875.367
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.249.076	-1.110.821
Decrease (Increase) in Other Related Party Receivables Related with Operations		-548.999	-438.423
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-700.077	-672.398
Adjustments for decrease (increase) in inventories		-578.592	-3.408.590
Decrease (Increase) in Biological Assets		0	561.858
Decrease (Increase) in Prepaid Expenses		350.517	7.801.090
Adjustments for increase (decrease) in trade accounts payable		428.453	-4.818.556
Increase (Decrease) in Trade Accounts Payables to Related Parties		22.626	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		405.827	-4.818.556
Increase (Decrease) in Employee Benefit Liabilities		633.220	313.342
Adjustments for increase (decrease) in other operating payables		-287.048	-14.449.827
Increase (Decrease) in Other Operating Payables to Related Parties		-236.695	489.750
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-50.353	-14.939.577
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		57.567	131.910
Other Adjustments for Other Increase (Decrease) in Working Capital		212.795	96.600
Decrease (Increase) in Other Assets Related with Operations		212.795	47.927
Increase (Decrease) in Other Payables Related with Operations		0	48.673
Cash Flows from (used in) Operations		**-1.356.895**	**-18.048.103**
Rent Paid		-35.578	
Income taxes refund (paid)		63.667	-565.503
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**407.351**	**-8.144.757**
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		407.351	-6.681.773
Purchase of Property, Plant, Equipment and Intangible Assets		0	-1.462.984
Purchase of property, plant and equipment		0	-1.462.984
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**17.288**	**8.854.311**
Proceeds from Capital Advances		0	8.874.304
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		17.288	0

Repayments of borrowings		0	-19.993
Loan Repayments		0	-19.993
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-904.167	-17.904.052
Net increase (decrease) in cash and cash equivalents		-904.167	-17.904.052
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.929.868**	**723.397**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.025.701**	**-17.180.655**

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	Balancing Account for Merger 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]	Other reserves [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]	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 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**20.990.000**		**2.243.684**				**136.112**	**17.059.164**	**-10.130.610**	**431.587**	**30.729.937**	**-62.646**	**30.667.291**
	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										431.587	-431.587			0
	Total Comprehensive Income (Loss)														0
	Profit (loss)											-867.826	-867.826	-152.630	-1.020.456
	Other Comprehensive Income (Loss)					1.713							1.713		1.713
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division			-2.992							620.593		617.601	371.114	988.715
	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														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									-16.098.717			-16.098.717		-16.098.717
	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		**20.990.000**	**-2.992**	**2.243.684**	**1.713**			**136.112**	**960.447**	**-9.078.430**	**-867.826**	**14.382.708**	**155.838**	**14.538.546**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**20.990.000**	**-17.288**	**2.243.684**	**-52.881**			**136.112**	**960.447**	**-9.085.385**	**-5.079.039**	**10.095.650**	**-303.706**	**9.791.944**
	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												200.140	145.810	345.950
	Other Restatements			17.288							182.852				0
	Restated Balances														0
	Transfers										-5.079.039	5.079.039			0
	Total Comprehensive Income (Loss)														0
	Profit (loss)											1.996.822	1.996.822	-186.061	1.810.761
	Other Comprehensive Income (Loss)					-124.538							-124.538		-124.538
	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														

Current Period 01.01.2022 - 30.06.2022																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		**20.990.000**	**0**	**2.243.684**	**-177.419**			**136.112**	**960.447**	**-13.981.572**	**1.996.822**	**12.168.074**	**-343.955**	**11.824.119**