

**1000 YATIRIMLAR HOLDİNG
ANONİM ŞİRKETİ**

**CONDENSED FINANCIAL STATEMENTS
FOR THE INTERIM PERIOD 1 JANUARY - 30 JUNE 2024
TOGETHER WITH AUDITOR'S REVIEW REPORT**

**(CONVENIENCE TRANSLATION OF FINANCIAL STATEMENTS ORIGINALLY
ISSUED IN TURKISH)**

(Convenience translation of a report and condensed financial statements originally issued in Turkish)

Report on Review of Interim Condensed Financial Statements

To the General Assembly of 1000 Yatırımlar Holding Anonim Şirketi

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Introduction

We have reviewed the accompanying interim condensed statement of financial position of 1000 Yatırımlar Holding Anonim Şirketi ("the Company") as of June 30, 2024 and the interim condensed statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the six-month period then ended, and explanatory notes. Company management is responsible for the preparation and presentation of these interim condensed financial statements in accordance with Turkish Accounting Standard 34, Interim Financial Reporting (TAS 34). Our responsibility is to express a conclusion on these interim condensed financial statements based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review of interim financial information is substantially less in scope than an audit conducted in accordance with Independent Auditing Standards and the objective of which is to express an opinion on the financial statements. Consequently, a review of the interim financial information does not provide assurance that the audit firm will be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements are not prepared, in all material respects, in accordance with TAS 34.

Eren Bağımsız Denetim A.Ş.
Member Firm of Grant Thornton International



Nazım HIKMET
Partner

İstanbul, 20 September 2024

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1000 Yatırımlar Holding Anonim Şirketi**Condensed Statements of Financial Position as of 30 June 2024 and 31 December 2023**

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

		Reviewed Audited	Audited
		Current Period	Previous Period
		30 June 2024	31 December 2023
Assets	Note		
Current Assets			
Cash and cash equivalents	4	202,123,900	325,315,646
Other receivables	3,7	948,725,444	1,091,275,634
- Other receivables from related parties	3	945,422,599	1,091,275,634
- Other receivables from third parties		3,302,845	--
Prepaid expenses	8	1,306,108	309,263
Other current assets	11	15,487,073	7,743,775
Total current assets		1,167,642,525	1,424,644,318
Non - current assets			
Financial investments	5	17,367,603,266	16,975,441,042
Property, plant and equipment		3,892,791	2,754,639
Intangible assets		13,474,955	--
Prepaid expenses	8	46,710,720	--
Total non - current assets		17,431,681,732	16,978,195,681
TOTAL ASSETS		18,599,324,257	18,402,839,999

The accompanying notes form an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Condensed Statements of Financial Position as of 30 June 2024 and 31 December 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

		Reviewed Audited Current Period 30 June 2024	Audited Previous Period 31 December 2023
Liabilities	Note		
Short - term liabilities			
Short - term borrowings		1,437	--
Trade payables		15,368,824	11,563,262
- Trade payables to related parties	3,6	--	9,397,958
- Trade payables to third parties	6	15,368,824	2,165,304
Payables related to employee benefits	10	6,206,469	1,614,525
Other payables	7	274,392,389	286,303,824
- Other payables to related parties	3,7	267,157,751	285,443,889
- Other payables to third parties	7	7,234,638	859,935
Deferred income		1,920,904	2,995,040
Profit for the period tax liability		8,080,075	5,146,109
Short - term provisions	9	737,826	381,675
- Short - term provisions for employee benefits		737,826	381,675
Other short - term liabilities		14,662	6,017
Total short - term liabilities		306,722,586	308,010,452
Long - term liabilities			
Long - term provisions	10	1,252,371	617,612
- Long - term provisions for employee benefits	10	1,252,371	617,612
Deferred tax liabilities	13	3,977,622,309	4,233,770,445
Total long - term liabilities		3,978,874,680	4,234,388,057
Total Liabilities		4,285,597,266	4,542,398,509
Equity attributable to owners of the parent company		14,313,726,991	13,860,441,490
Paid-in capital	12	47,000,000	47,000,000
Capital adjustment differences	12	32,001,414	32,001,414
Share premium		1,095,635,183	1,095,635,183
Retained earnings		12,685,804,893	7,861,490,473
Net profit for the period		453,285,501	4,824,314,420
Total Equity		14,313,726,991	13,860,441,490
TOTAL LIABILITIES		18,599,324,257	18,402,839,999

The accompanying notes form an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Condensed Statements of Profit or Loss and Other Comprehensive Income For The Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

		Reviewed Audited	Reviewed Audited	Reviewed Audited	Reviewed Audited
		Current Period	Previous Period	Previous Period	Previous Period
		1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2024
	Note				
Profit or Loss					
Revenue	14	1,391,434,906	1,122,033,253	1,389,714,390	1,118,505,744
Cost of sales (-)		(575,000)	(1,023)	(575,000)	--
Gross Profit		1,390,859,906	1,122,032,230	1,389,139,390	1,118,505,744
General administrative expenses (-)	15	(149,953,307)	(80,705,997)	(128,606,563)	(45,887,608)
Marketing, selling and distribution expenses (-)		(2,064,235)	--	(1,639,288)	--
Other income from operating expenses	16	1,417,471,618	4,419,306,410	(19,425,949)	4,122,095,167
Other expenses from operating activities (-)	16	(24,772)	(193)	(24,772)	(109)
Operating Profit / (Loss)		2,656,289,210	5,460,632,450	1,239,442,818	5,194,713,194
Income from investment activities	17	899,249,232	3,123,950,441	--	--
Operating profit before financial expenses		3,555,538,442	8,584,582,891	1,239,442,818	5,194,713,194
Financial income	18	190,361,385	3,928,365	34,218,800	3,928,365
Financial expenses (-)	18	(33,462,394)	(8,412,477)	(604,010)	(8,245,954)
Monetary (loss)/gain		(3,505,033,888)	(1,859,207,808)	(1,120,792,453)	(990,882,478)
Profit before tax		207,403,545	6,720,890,971	152,265,155	4,199,513,127
Tax income/(expense) from continuing operations					
- Current tax expenses (-)		(10,266,180)	--	(2,762,822)	--
- Deferred tax income/(expense)		256,148,136	(2,276,076,712)	297,393,374	(1,238,864,309)
Profit for the period from continuing operations		453,285,501	4,444,814,259	446,895,707	2,960,648,818
Earnings per share	19	9.64	94.57	9.51	62.99
Earnings per share from continuing operations		9.64	94.57	9.51	62.99

The accompanying notes form an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi**Condensed Statements of Changes In Equity for The Period Ended 30 June 2024 and 2023**

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

	Paid-in capital	Capital adjustment differences	Share premium	Retained earnings	Net profit for the period	Total equity
1 January 2023	12,500,000	19,502,818	--	--	7,861,490,473	7,893,493,291
Transfers	--	--	--	7,861,490,473	(7,861,490,473)	--
Total comprehensive income/(expense)	--	--	--	--	4,444,814,259	4,444,814,259
30 June 2023	12,500,000	19,502,818		7,861,490,473	4,444,814,259	12,338,307,550
1 January 2024	47,000,000	32,001,414	1,095,635,183	7,861,490,473	4,824,314,420	13,860,441,490
Transfers	--	--	--	4,824,314,420	(4,824,314,420)	--
Total comprehensive income/(expense)	--	--	--	--	453,285,501	453,285,501
30 June 2024	47,000,000	32,001,414	1,095,635,183	12,685,804,893	453,285,501	14,313,726,991

The accompanying notes form an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Condensed Statements of Cash Flows for The Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

		Reviewed Audited Current Period	Reviewed Audited Previous Period
	Note	1 January - 30 June 2024	1 January - 30 June 2023
A. Cash flows from operating activities		(264,699,509)	4,580,003
Net profit for the period		453,285,501	4,444,814,259
Adjustments related to reconciliation of net profit for the period		(778,977,691)	(4,460,177,189)
Adjustments related to depreciation and amortization expenses		779,558	--
Adjustments related to provisions	9, 10	990,910	410,420
Adjustments related to interest income and expenses	18	(156,898,992)	4,484,111
Adjustments related to tax expenses	13	(245,881,957)	2,276,076,712
Adjustments related to unrealized foreign exchange differences		1,413,931,518	4,375,295,479
Adjustments related to gain on bargain purchase		829,528,327	7,285,987,261
Adjustments related to fair value losses/(gains)		(2,621,299,206)	(18,403,042,007)
Monetary gain/(loss)		(127,849)	610,835
Changes in working capital		86,736,751	16,524,725
Adjustments related to (increase)/decrease in other receivables from operating activities	7	142,550,190	(104,589,218)
Adjustments related to increase in trade payables	6	3,805,562	(1,159,746)
Adjustments related to (increase)/decrease in other payables from operating activities		(11,911,436)	126,332,724
Adjustments related to increase in prepaid expenses	8	(47,707,565)	(4,059,035)
Cash flows from operating activities		(238,955,439)	1,161,795
Other cash inflows/(outflows)		(4,088,995)	4,112,128
Tax payments/refunds		(7,332,213)	--
Cash outflows arising from acquisition of shares or debt instruments of other businesses or funds		(14,322,862)	(693,920)
B. Cash flows from investment activities		(15,392,665)	--
Cash inflows and from by purchases and sales of property, plant and equipment and intangible assets, net		(15,392,665)	--
C. Cash flows from financing activities		156,900,428	(4,484,111)
Cash inflows from borrowing		1,437	--
Interest paid	18	(33,462,394)	(8,412,477)
Interest received		190,361,385	3,928,366
Net increase/(decrease) in cash and cash equivalent	4	(123,191,746)	95,892
D. Cash and cash equivalents at the beginning of the period	4	325,315,646	330,336
E. Cash and cash equivalents at the end of the period	4	202,123,900	426,228

The accompanying notes form an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

1.ORGANIZATION AND ACTIVITIES OF THE COMPANY

1000 Yatırımlar Holding Anonim Şirketi ("the Company") was established after being registered in the Turkish Trade Registry Gazette dated 28 March 2022 and numbered 10546. The Company's field of activity is to participate in the capital management of established and/or to be established companies, to take responsibility for the financing, organization and management of their investments, to increase the security of investments against possible economic fluctuations and to contribute to the commercial, industrial and financial initiatives of the relevant companies in a healthy manner and in accordance with the requirements of the national economy.

The Company's trade name and the address where it carries out its activities are as follows:

1000 Yatırımlar Holding Anonim Şirketi

Yamanevler Mah. Sanayi Cad. A Blok, No: 56, İç kapı No: 5 Ümraniye/İstanbul.

As of 30 June 2024, the average number of personnel of the Company is 27 (31 December 2023: 12). The average number of employees working in the Company's financial investments is 549 (31 December 2023: 535).

The share capital of the Company is as follows:

		30 June		31 December
Shareholders	(%)	2024	(%)	2023
Kadir Can Abdik	18	8,287,500	18	8,287,500
Mustafa Saim Birpınar	18	8,287,500	18	8,287,500
Üsâme Erdoğan	18	8,287,500	18	8,287,500
Hüseyin Ardan Küçük	7	3,506,250	7	3,506,250
Haris Pojata	7	3,506,250	7	3,506,250
Ec Yatırımlar Holding A.Ş	12	5,625,000	12	5,625,000
Halka Açık Kısım	20	9,500,000	20	9,500,000
Paid-in capital	100	47,000,000	100	47,000,000
Positive inflation adjustment differences		32,001,414		32,001,414
Total Paid-in Capital		79,001,414		79,001,414

The issued capital of the Company is divided into 47,000,000 shares with a nominal value of TRY1.00 each. Of these, 8,000,000 are registered Class A shares and 39,000,000 are bearer Class B shares. Group A shares have the privilege to nominate candidates for the Board of Directors and to vote in the general assembly. Group B shares do not have any privileges, the privileges of privileged shares are specified in the relevant sections of the Company's Articles of Association.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS

2.1 Basis of Presentation

Applied Financial Reporting Standards

The accompanying financial statements are prepared in accordance with the Communiqué Serial II, No: 14.1, "Principals of Financial Reporting in Capital Markets" published in the Official Gazette numbered 28676 on 13 June 2013. According to the article 5 of the Communiqué, financial statements are prepared in accordance with Turkish Accounting Standards/ Turkish Financial Reporting Standards ("TFRS") and its addendum and interpretations ("IFRIC") issued by the Public Oversight Accounting and Auditing Standards Authority ("POAASA") Turkish Accounting Standards Board.

The financial statements are presented in accordance with 'Announcement regarding with TFRS Taxonomy' which was published on 3 July 2024 by POA and the format and mandatory information recommended by CMB.

The financial statements are prepared on the historical cost basis, except for financial investments measured at fair value. The determination of historical cost is generally based on the fair value of the consideration paid for the assets.

Going Concern

The financial statements have been prepared on a going concern basis, with the assumption that the Company will benefit from their assets and fulfill their obligations in the next year and in the natural course of their activities.

Adjustment of Financial Statements in High Inflation Periods

With the announcements made by the Public Oversight Accounting and Auditing Standards Authority (POA) on 23 November 2023, entities applying TFRSs have started to apply inflation accounting in accordance with TAS 29 Financial Reporting in Hyperinflation Economies as of financial statements for the annual reporting period ending on or after 31 December 2023. TAS 29 is applied to the financial statements, including the consolidated financial statements, of any entity whose functional currency is the currency of a hyperinflationary economy.

According to the standard, financial statements prepared in the currency of a hyperinflationary economy are presented in terms of the purchasing power of that currency at the balance sheet date. Prior-period financial statements are also presented in the current measurement unit at the end of the reporting period for comparative purposes. The Company has therefore presented its financial statements as of 30 June 2023, and 31 December 2023, on the purchasing power basis as of 30 June 2024.

Pursuant to the decision of the Capital Markets Board (SPK) dated 28 December 2023 and numbered 81/1820, it has been decided that issuers and capital market institutions subject to financial reporting regulations that apply Turkish Accounting/Financial Reporting Standards will apply inflation accounting by applying the provisions of IAS 29 starting from their annual financial reports for the periods ending on 31 December 2023.

The adjustments made in accordance with IAS 29 were made using the adjustment coefficient obtained from the Consumer Price Index (CPI) of Turkey published by the Turkish Statistical Institute (TÜİK). As of 30 June 2024, the indices and adjustment coefficients used in the adjustment of the financial statements are as follows:

Date	Index	Conversion factor	Three-year compound inflation rate
30.06.2024	2,319.29	1.00000	324%
31.12.2023	1,859.38	1.24735	268%
30.06.2023	1,351.59	1.71597	190%

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.2 Statement of Compliance with Turkish Accounting Standards ("TAS")

The Company has prepared its financial statements for the period ended 30 June 2024 in accordance with CMB's Communiqué Serial: II-14.1 and the announcements explaining this communiqué. Financial statements and notes are presented in accordance with the formats recommended by the CMB and including the mandatory information.

The Company keeps its accounting records in accordance with the Uniform Chart of Accounts, Turkish Commercial Code and Turkish Tax Laws and prepares its legal financial statements in TRY terms accordingly.

2.3 Current and Reporting Currency

The financial statements of the Company are presented in the currency of the primary economic environment in which the entity operates (its functional currency). The functional and presentation currency of the Company is Turkish Lira ("TRY").

2.4 Shares in Associates

In accordance with paragraph 18 of TAS 28, When an investment in an associate or a joint venture is held by or is held indirectly through, an entity that is a venture capital organization, or a mutual fund, unit trust, and similar entities including investment-linked insurance funds, the entity may elect to measure that investment at fair value through profit or loss in accordance with TFRS 9. The Company has elected to measure its investments at fair value through profit or loss in accordance with this standard.

2.5 Basis of Consolidation

Investment entity in accordance with TFRS 10 Consolidated Financial Statements is an entity that; (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services, (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis. In assessing whether it meets the definition described above, an entity shall consider whether it has the following typical characteristics of an investment entity;

- (a) It has more than one investment,
- (b) It has more than one investor,
- (c) It has investors that are not related parties of the entity.

The Company does not consolidate its subsidiaries in accordance with TFRS 10 as it meets the above conditions and measures the fair value difference of its investments in its subsidiaries and associate at fair value through profit or loss.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.6 Disclosures on Financial Investments

Disclosures on Financial Investments material changes in accounting policies are corrected retrospectively by restating the prior period financial statements.

According to TFRS 10, the Company did not present a financial statement by measuring its investments at fair value through profit or loss and benefiting from exclusion related to financial statement presentation. Besides, the Company is an investment entity as per the definition of investment entity in TFRS 10. The aspects indicating the Company's nature as investment entity are that: the Company gets funds from one or more investors in order to provide investment management services; undertakes its investor or investors that its business purpose is to invest the funds for only acquiring capital gain or investment income or both; and measures and appraises the performance of its all investment based on the fair value principle. Furthermore, the Company has investors without related parties as it is open to multiple investments and investors and to public.

The Company's associates and subsidiarises are as follows:

	(%)	Principal organization and place of operation	Core business activity
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	89	Türkiye	Micromobility
Meta Mobilite Enerji Anonim Şirketi	92	Türkiye	Charging Station
Algoritma Donanım ve Yazılım Anonim Şirketi	100	Türkiye	Software
Go Sharing B.V.	100	The Netherlands	Micromobility
Altay Yenilenebilir Enerji Üretim ve Depolama Anonim Şirketi	100	Türkiye	Energy
Cyprus Binbin Microbilty Limited	5	Cyprus	Micromobility
Yeşil Kalkınma Vakfı	100	Türkiye	Ecological Policies
Finç Teknoloji ve İnovasyon Sanayi Ticaret Anonim Şirketi	1	Türkiye	Toy
4B Mühendislik İnşaat Enerji ve Danışmanlık Anonim Şirketi	100	Türkiye	Engineering
1000 Ödeme Hizmetleri ve Elektronik Para Anonim Şirketi	100	Türkiye	Technology
İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Ticaret A.Ş.	100	Türkiye	Technology

Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. ("Bin Ulaşım") Founded in 2019 and operating in the micromobility sector. The Company owns 89% of Bin Ulaşım's share capital amounting to TRY100,000,000

Meta Mobilite Enerji A.Ş. ("Meta") Founded in 2022 and operating in the electric charging station sector. The Company owns 92% of Meta's share capital amounting to TRY44,079,466.

Algoritma Donanım ve Yazılım A.Ş. ("Algoritma") Founded in 2022 and operates in the software industry. The Company owns 100% of Algoritma's share capital amounting to TRY5,000,000.

Go Sharing B.V. ("Go Sharing") Founded in 2019 in the Netherlands, it operates in the micromobility sector. The Company owns 100% of Go Sharing's share capital amounting to EUR96,000.

Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. ("Altay") Founded in 2022, it operates in the renewable energy sector. The Company owns 100% of Altay's share capital amounting to TRY30,000,000.

Cyprus Binbin Microbilty ("Cyprus") Founded in 2022, it operates in the micromobility sector. The Company owns 5% of Cyprus's share capital amounting to TRY1,000,000.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.6 Disclosures on Financial Investments (Continued)

Finq Teknoloji ve İnovasyon Sanayi Ticaret A.Ş. ("Finq") Founded in 2023, it operates in the driving toys sector. The Company owns 1% of Finq's share capital amounting to TRY20,000,000.

4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. ("4B") Founded in 2023, it operates in the sector of engineering and consultancy activities for other projects. The Company owns 100% of 4B's share capital amounting to TRY200,000.

1000 Ödeme Hizmetleri ve Elektronik Para A.Ş. ("1000 Finansal") Founded in 2023, the company will carry out virtual and mobile POS activities in the logic of payment systems and carry out money transfer activities through digital banking. Apart from these, work is also ongoing niche projects. The company owns 100% of 1000 Finansal's share capital amounting to TRY5,000,000.

İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Ticaret A.Ş. ("Taksim") Founded in 2024, Taksim is a local taxi hailing app for Istanbulites. The company owns 100% of Taksim's share capital amounting to TRY5,000,000.

Yeşil Kalkınma Vakfı ("YEKAV") was established in 2024 and will operate in fields of green energy and climate change. The company owns 100% of YEKAV's share capital amounting to TRY120,000.

2.7 Changes in Accounting Policies

Accounting policy changes resulting from the first application of a new TAS are applied retrospectively or prospectively in accordance with the transitional provisions of that TAS. Significant accounting errors identified are applied retrospectively and prior period financial statements are restated. If changes in accounting estimates are related to only one period, they are recognized in the period when changes are applied; if changes in estimates are related to future periods, they are recognized both in the period where the change is applied and future periods prospectively.

2.8 Changes and Errors in Accounting Policies

If changes in accounting estimates are related to only one period, they are recognized in the period when changes are applied; if changes in estimates are related to future periods, they are recognized both in the period where the change is applied and future periods prospectively. The Company has not made any significant changes in accounting estimates in the current year. Major accounting errors that have been detected are applied retrospectively and the financial statements of the previous period are restated.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.9 New and Revised Standards and Comments

As at 30 June 2024, the accounting policies adopted in preparation of the financial statements for the year ended 1 January 2024 are consistent with those of the previous financial year, except for the adoption of new and amended TFRS and interpretations of TFRS effective. The effects of these standards and interpretations on the financial position and performance of the Company are disclosed in the related paragraphs.

a) The new standards, amendments and interpretations which are effective as at 1 January 2024:

Amendments to TAS 1 - Classification of Liabilities as Current and Non-Current Liabilities;

In March 2020 and January 2023, POA issued amendments to TAS 1 to specify the requirements for classifying liabilities as current or non-current. According to the amendments made in January 2023 if an entity's right to defer settlement of a liability is subject to the entity complying with the required covenants at a date subsequent to the reporting period, the entity has a right to defer settlement of the liability even if it does not comply with those covenants at the end of the reporting period (even if it does not comply with the relevant conditions at the end of the reporting period). When a liability arising from the loan agreement is classified as non-current and the right of the entity to defer the payment depends on its compliance with the terms of the loan agreement within 12 months, the January 2023 amendments require the entities to make various disclosures. These disclosures should include information about the terms of the loan agreement and the related obligations. However, the amendments clarified that the right to defer payment for long-term classification should exist by the end of the reporting period, regardless of whether compliance with the terms of the contract is to be tested at the reporting date or at a later date. The amendments clarified that the classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability for at least twelve months after the reporting period. The amendments must be applied retrospectively in accordance with TAS 8. The amendments did not have a significant impact on the financial position or performance of the Company.

Amendments to TFRS 16 - Lease Liability in a Sale and Leaseback

In January 2023, POA issued amendments to TFRS 16. The amendments specify the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains. In applying requirements of TFRS 16 under "Subsequent measurement of the lease liability" heading after the commencement date in a sale and leaseback transaction, the seller lessee determines 'lease payments' or 'revised lease payments' in such a way that the seller-lessee would not recognise any amount of the gain or loss that relates to the right of use retained by the seller-lessee. The amendments do not prescribe specific measurement requirements for lease liabilities arising from a leaseback. The initial measurement of the lease liability arising from a leaseback may result in a seller-lessee determining 'lease payments' that are different from the general definition of lease payments in TFRS 16. The seller-lessee will need to develop and apply an accounting policy that results in information that is relevant and reliable in accordance with TAS 8. A seller-lessee applies the amendments retrospectively in accordance with TAS 8 to sale and leaseback transactions entered into after the date of initial application of TFRS 16. The amendments did not have a significant impact on the financial position or performance of the Company.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.9 New and Revised Standards and Comments (Continued)

a) The new standards, amendments and interpretations which are effective as at 1 January 2024 (Continued):

Amendments to TAS 7 and TFRS 7 - Disclosures: Supplier Finance Arrangements;

The amendments issued by POA in September 2023 specify disclosure requirements to enhance the current requirements, which are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. Supplier finance arrangements are characterized by one or more finance providers offering to pay amounts an entity owes its suppliers and the entity agreeing to pay according to the terms and conditions of the arrangements at the same date as, or a date later than, suppliers are paid. The amendments require an entity to provide information about terms and conditions of those arrangements, quantitative information on liabilities related to those arrangements as at the beginning and end of the reporting period and the type and effect of non-cash changes in the carrying amounts of those liabilities. In the context of quantitative liquidity risk disclosures required by TFRS 7, supplier finance arrangements are also included as an example of other factors that might be relevant to disclose. The Company is in the process of assessing the impact of the interpretation on the financial position or performance of the Company.

b) Standards issued but not yet effective and not early adopted:

Standards, interpretations and amendments to existing standards that are issued but not yet effective up to the date of issuance of the financial statements are as follows. The Company will make the necessary changes if not indicated otherwise, which will be affecting the consolidated financial statements and disclosures, when the new standards and interpretations become effective.

Amendments to TFRS 10 and TAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

In December 2017, POA postponed the effective date of this amendment indefinitely pending the outcome of its research project on the equity method of accounting. Early application of the amendments is still permitted. The Company will wait until the final amendment to assess the impacts of the change.

TFRS 17 - The new Standard for insurance contracts;

POA issued TFRS 17 in February 2019, a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. TFRS 17 model combines a current balance sheet measurement of insurance contract liabilities with the recognition of profit over the period that services are provided. The mandatory effective date of the Standard postponed to accounting periods beginning on or after 1 January 2025 with the announcement made by the POA. The standard is not applicable for the Company and will not have an impact on the financial position or performance of the Company.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.9 New and Revised Standards and Comments (Continued)

b) Standards issued but not yet effective and not early adopted (Continued):

Amendments to TAS 21 - Lack of exchangeability

In May 2024, POA issued amendments to TAS 21. The amendments specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. When an entity estimates a spot exchange rate because a currency is not exchangeable into another currency, it discloses information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments will be effective for annual reporting periods beginning on or after 1 January 2025. Early adoption is permitted but will need to be disclosed. When applying the amendments, an entity cannot restate comparative information. The Company is in the process of assessing the impact of the amendments on financial position or performance of the Company.

c) The amendments which are effective immediately upon issuance:

Amendments to TAS 12 - International Tax Reform - Pillar Two Model Rules;

In September 2023, POA issued amendments to TAS 12, which introduce a mandatory exception in TAS 12 from recognizing and disclosing deferred tax assets and liabilities related to Pillar Two income taxes. The amendments clarify that TAS 12 applies to income taxes arising from tax laws enacted or substantively enacted to implement the Pillar Two Model Rules published by the Organization for Economic Cooperation and Development (OECD). The amendments also introduced targeted disclosure requirements for entities affected by the tax laws. The temporary exception from recognition and disclosure of information about deferred taxes and the requirement to disclose the application of the exception apply immediately and retrospectively upon issue of the amendments.

d) The new amendments that are issued by the International Accounting Standards Board (IASB) but not issued by Public Oversight Authority (POA):

The following amendments to IFRS 9 and IFRS 7 as well as IFRS 18 and IFRS 19 are issued by IASB but not yet adapted/issued by POA. Therefore, they do not constitute part of TFRS. The Company will make the necessary changes to its consolidated financial statements after the amendments and new Standard are issued and become effective under TFRS.

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS (Continued)

2.9 New and Revised Standards and Comments (Continued)

d) The new amendments that are issued by the International Accounting Standards Board (IASB) but not issued by Public Oversight Authority (POA) (Continued):

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

In May 2024, IASB issued amendments to the classification and measurement of financial instruments (amendments to IFRS 9 and IFRS 7). The amendment clarifies that a financial liability is derecognised on the 'settlement date'. It also introduces an accounting policy option to derecognise financial liabilities that are settled through an electronic payment system before settlement date if certain conditions are met. The amendment also clarified how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features as well as the treatment of non-recourse assets and contractually linked instruments. Additional disclosures in IFRS 7 for financial assets and liabilities with contractual terms that reference a contingent event (including those that are ESG-linked), and equity instruments classified at fair value through other comprehensive income are added with the amendment. The Company is in the process of assessing the impact of the amendments on financial position or performance of the Company.

IFRS 18 - The new Standard for Presentation and Disclosure in Financial Statements;

In April 2024, IASB issued IFRS 18 which replaces IAS 1. IFRS 18 introduces new requirements on presentation within the statement of profit or loss, including specified totals and subtotals. IFRS 18 requires an entity to classify all income and expenses within its statement of profit or loss into one of five categories: operating; investing; financing; income taxes; and discontinued operations. It also requires disclosure of management-defined performance measures and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements and the notes. In addition, there are consequential amendments to other accounting standards, such as IAS 7, IAS 8 and IAS 34. The Company is in the process of assessing the impact of the interpretation on the financial position or performance of the Company.

IFRS 19 - Subsidiaries without Public Accountability: Disclosures

In May 2024, IASB issued IFRS 19, which allows eligible entities to elect to apply reduced disclosure requirements while still applying the recognition, measurement and presentation requirements in other IFRS accounting standards. Unless otherwise specified, eligible entities that elect to apply IFRS 19 will not need to apply the disclosure requirements in other IFRS accounting standards. An entity that is a subsidiary, does not have public accountability and has a parent (either ultimate or intermediate) which prepares consolidated financial statements, available for public use, which comply with IFRS accounting standards may elect to apply IFRS 19. The standard is not applicable for the Company and will not have an impact on the financial position or performance of the Company.

2.10 Summary of Significant Accounting Policies

The interim condensed financial statements for the period ended 30 June 2024 have been prepared in accordance with TAS 34. The accounting policies used in the preparation of these interim condensed financial statements for the period ended 30 June 2024 are consistent with those used in the preparation of annual financial statements for the year ended 31 December 2023. Accordingly, these interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31 December 2023.

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

3. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Balances to related parties usually arise from operational mobile rental transactions and their approximate maturity is 30 - 45 days for receivables.

The details of the transactions between the Company and other related parties:

i. Balances with related parties

a) Other receivables from related parties

	30 June 2024	31 December 2023
Meta Mobilite Enerji A.Ş. (**)	357,974,832	270,208,991
Go Sharing B.V. (*)	278,170,324	39,494,550
Bin Ulaşım ve Akıllı Şehir Teknolojileri Anonim Şirketi	158,474,214	722,865,948
Algoritma Donanım ve Yazılım A.Ş.	115,957,712	58,672,531
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	15,691,846	--
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	8,917,178	--
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	7,125,746	--
Go Sharing Mobilite Hizmetleri ve Ticaret Anonim Şirketi	3,110,747	33,614
	945,422,599	1,091,275,634

(*) The related balance consists of the balances sent for the continuation of the Company's operations in the Netherlands.

(**) The related balance consists of the balances sent for the investment commitment advance loan process used by Meta Mobilite Enerji A.Ş..

b) Other payables due to related parties

	30 June 2024	31 December 2023
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.(**)	260,157,751	276,712,468
EC Yatırımlar Holding A.Ş. (*)	7,000,000	8,731,421
	267,157,751	285,443,889

(*) The related balance consists of the debt item taken for the establishment of Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş..

(**) The related amount is the debt amount sent to 4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş..

c) Trade payables to related parties

	30 June 2024	31 December 2023
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	--	9,397,958
	--	9,397,958

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

3. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (Continued)**ii. Transactions with related parties****a) Product and service purchases from related parties**

1 January - 30 June 2024				
	Rent	Interest	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	180,000	--	537,649,879	537,829,879
Algoritma Donanım ve Yazılım A.Ş.	--	--	619,694	619,694
Go Sharing B.V.	--	--	80,000,000	80,000,000
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	--	36,279,154	3,000,000	39,279,154
	180,000	36,279,154	621,269,573	657,728,727
1 January - 30 June 2023				
	Rent	Interest	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	--	177,000	--	177,000
	--	177,000	--	177,000

b) Product and service sales to related parties

1 January - 30 June 2024				
	Rent	Interest	Other	Total
Go Sharing B.V.	50,606,564	--	270,658,344	321,264,908
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	--	68,398,906	130,237,884	198,636,790
Meta Mobilite Enerji A.Ş.	--	41,615,632	99,732,045	141,347,677
Algoritma Donanım ve Yazılım A.Ş.	--	10,464,061	59,075,445	69,539,506
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	--	1,932,084	21,294,127	23,226,211
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	--	--	962,411	962,411
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	--	5,928	7,119,818	7,125,746
İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Ticaret A.Ş.	--	58,713	8,858,465	8,917,178
	50,606,564	122,475,324	597,938,539	771,020,427

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

3. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (Continued)

ii. Transactions with related parties (Continued)

b) Product and service sales to related parties (Continued)

	1 January - 30 June 2023			
	Rent	Interest	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	--	2,288,778	1,622,453	3,911,231
Algoritma Donanım ve Yazılım A.Ş.	--	36,553	147,453	184,006
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	--	--	147,453	147,453
Meta Mobilite Enerji A.Ş.	--	--	147,453	147,453
	--	2,325,331	2,064,812	4,390,143

Total remuneration and benefits of key management personnel

As of 30 June 2024, remuneration and similar benefits provided to key management personnel such as general manager and assistant general managers in the current period is TRY4,163,832 (31 December 2023: TRY9,511,077).

4. CASH AND CASH EQUIVALENTS

	30 June 2024	31 December 2023
Cash in hand	354	441
Banks	202,123,546	325,315,205
- Demand deposits	10,685,576	1,005,274
- Time deposits (*)	191,437,970	324,309,931
	202,123,900	325,315,646

(*) The maturity of time deposits is less than 3 months and the average effective interest rate is 46.69% for TRY (31 December 2023: 36%).

5. FINANCIAL INVESTMENTS

The details of the Company's long-term financial investments as at 30 June 2024 and 31 December 2023 are as follows:

	30 June 2024	31 December 2023
Financial investments at fair value through profit or loss	17,367,603,266	16,975,441,042
	17,367,603,266	16,975,441,042
Shares		
	30 June 2024	31 December 2023
Shares not traded on the stock exchange	17,367,603,266	16,975,441,042
	17,367,603,266	16,975,441,042

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

5. FINANCIAL INVESTMENTS (Continued)

Financial investments at fair value through profit or loss

As at 30 June 2024 and 31 December 2023, the fair value details of subsidiaries and associates are as follows:

	Share Ratio (%)	30 June 2024	Share Ratio (%)	31 December 2023
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. and subsidiaries (*)	89	11,864,840,631	89	9,958,238,926
Meta Mobilite Enerji A.Ş. (*)	92	1,155,833,516	95	1,972,961,105
Algoritma Donanım ve Yazılım A.Ş. (*)	100	619,744,771	100	652,181,501
Go Sharing B.V. (*)	100	2,884,751,192	100	4,375,784,499
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. (**)	100	12,043,769	100	9,750,601
Cyprus Binbin Microbility	5	93,380	5	110,770
Yeşil Kalkınma Vakfı (***)	100	194,645	100	219,189
Finç Teknoloji ve İnovasyon Sanayi Ticaret A.Ş. (***)	1	319,708	1	356,649
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. (***)	100	253,328	100	274,303
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş. (**)	100	--	100	5,563,499
İstanbul Dijital Taksi Uygulamaları Turizm San ve Tic. A.Ş. (****)	100	829,528,326	--	--
		17,367,603,266		16,975,441,042

The fair value of the companies has been determined by an independent valuation company with an independent valuation report dated 30 June 2024. The valuation company is authorized by the CMB and provides valuation services in accordance with capital markets legislation. The fair value of the financial investments held are calculated according to the Discounted Cash Flow Method ("DCF") and Net Asset Value method.

(*) The value of Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. includes the valuations of its subsidiaries and the fair value of the related financial investments is determined according to the Discounted Cash Flow Method.

(**) The fair value of the related financial investment is determined according to the Net Asset Value method.

(***) Related financial investments are recognized at cost.

(****) The related financial investment is recognized at fair value in the valuation report dated 31 March 2024.

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

6. TRADE PAYABLES**a) Trade payables**

The details of the Company's trade payables are as follows:

	30 June 2024	31 December 2023
- Trade payables to related parties (Note 3)	--	9,397,958
- Trade payables to third parties	15,368,824	2,165,304
	15,368,824	11,563,262

The aging analysis of the Company's short-term trade payables is as follows:

	30 June 2024	31 December 2023
0 - 3 months	15,368,824	11,563,262
	15,368,824	11,563,262

7. OTHER RECEIVABLES AND PAYABLES**a) Short - term other receivables**

	30 June 2024	31 December 2023
Other receivables due from related parties (Note 3)	945,422,599	1,091,275,634
Receivables from public administrations	3,302,845	--
	948,725,444	1,091,275,634

b) Short - term other payables

	30 June 2024	31 December 2023
Other payables due to related parties (Note 3)	267,157,751	285,443,889
Other miscellaneous payables (*)	7,234,638	859,935
	274,392,389	286,303,824

(*) The related amount's TRY6,728,195 consists of taxes.

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

8. PREPAID EXPENSES

The details of short - term prepaid expenses are as follows:

	30 June 2024	31 December 2023
Advances given for purchases	423,677	117,318
Prepaid expenses for upcoming months	882,431	191,945
	1,306,108	309,263

The details of long - term prepaid expenses are as follows:

	30 June 2024	31 December 2023
Advances given (*)	46,710,720	--
	46,710,720	--

(*) The related amount consists of the advance given for the purchase of the shares of Ufuk Yatırım Yönetim ve Gayrimenkul Anonim Şirketi, which the Company disclosed to the public in the Company's disclosure dated 14.06.2024. The related amount will be reclassified to financial investments if the conditions and closing conditions stipulated in the Share Purchase and Sale Agreement are fulfilled.

9. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES

a) Short - term provisions

	30 June 2024	31 December 2023
Provisions for unused vacation	737,826	381,675
	737,826	381,675

Movements of the short - term provisions the years are as follows:

	Provision for unused vacation	Total
1 January - 30 June 2024		
Beginning of the period	381,675	381,675
Additions	441,639	441,639
Monetary loss	(85,488)	(85,488)
End of the period	737,826	737,826
	Provision for unused vacation	Total
1 January - 30 June 2023		
Beginning of the period	41,243	41,243
Additions	178,272	178,272
Monetary loss	(6,809)	(6,809)
End of the period	212,706	212,706

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

9. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES (Continued)

b) Guarantees given

	30 June 2024	31 December 2023
Sureties given	456,070,290	972,324,835
Pledge	173,447,817	--
	629,518,107	972,324,835

	30 June 2024		31 December 2023	
	Original Currency	TRY Amount	Original Currency	TRY Amount

CPM given by group:

A. Total amount of collaterals/pledges/mortgages given for its own legal entity	TRY	--	TRY	--
B. Total amount of collaterals/pledges/mortgages given for participations included in entire consolidation	TRY	--	TRY	--
C. Total amount of collaterals/pledges/mortgages given to assure debts of third parties, for the purpose of conducting the business activities	TRY	--	TRY	--
D. Total amount of other collaterals/pledges/mortgages given	TRY	629,518,107	TRY	972,324,835
i. Total amount of collaterals/pledges/mortgages given	TRY	--	TRY	--
ii. Total amount of collaterals/pledges/mortgages given or other related companies that do not fall into B and C sections	TRY	629,518,107	TRY	972,324,835
iii. Total amount of collaterals/pledges/mortgages given for third parties that do not fall into C section	TRY	--	TRY	--
TOTAL		629,518,107		972,324,835

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

10. EMPLOYEE BENEFITS

a) Payables due to employee benefits

The payables of the Company's the of employee benefits as of end of the periods are explained below:

	30 June 2024	31 December 2023
Social security premium payables	1,554,174	489,081
Payables to personnel (*)	4,652,295	1,125,444
	6,206,469	1,614,525

(*) The related amount consists of wage accruals for June. The related balances were paid in July.

b) Provisions for employment termination benefits

The Company assumes that all of its personnel will retire when they complete their service for 25 years for men and 20 years for women. The principal assumption is that the maximum liability for each year of service will increase in line with the inflation. Thus, when he retires, he finds the portion of the severance pay he will receive in accordance with his seniority on the balance sheet date. This amount is discounted at the rates stated below, in accordance with the remaining period of retirement. As of 30 June 2024 the provision was calculated with discount ratio as approximately 0.00% on the assumption of annual 22.00% inflation rate and 22.00% interest rate.

Actuarial gains and losses arising in the following year due to the differences in the discount rate and the rate of employee resignations are not considered significant, so they are not reported in the Equity in the balance sheet over the other Comprehensive Profit and Loss Statement. It is assumed that those who continue to work while they are able to retire and those who continue to work after retirement will leave on the balance sheet date.

The amount of severance pay is subject to an upper limit that is redefined every year. During these calculations, the upper limit of the salary based on severance pay has been taken into the account. This upper limit is TRY41,828.42 effective from 30 June 2024 (31 December 2023: TRY35,058.58)

	30 June 2024	31 December 2023
Provisions for employment termination benefits	1,252,371	617,612
	1,252,371	617,612

Movements of the provisions for employment termination benefits during the year are as follows:

	1 January - 30 June 2024	1 January - 30 June 2023
Beginning of the period	617,612	108,998
Service cost	723,561	256,951
Interest cost	22,378	7,709
Compensation paid	(68,827)	--
Monetary (gain)/loss	(42,353)	(25,704)
End of the period	1,252,371	347,954

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Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

11. OTHER ASSETS AND LIABILITIES

a) Other current assets

The details of the Company's other current assets as of end of the periods are as follows:

	30 June 2024	31 December 2023
Deferred VAT	15,220,119	7,740,155
Personnel advances	266,954	3,620
	15,487,073	7,743,775

12. EQUITY

a) Share Capital

The Company's issued share capital is TRY47,000,000 and has been fully paid in free of collusion. This capital is divided into 47,000,000 shares with a nominal value of TRY1.00 each of these, 8,000,000 are registered Class A shares and 39,000,000 are bearer Class B shares. Group A shares have the privilege to nominate candidates for the Board of Directors and to vote at the General Assembly. Group B shares do not have any privileges, and the privileged shares are specified in the relevant sections of the Company's Articles Association.

The paid-in capital structure of the Company as of 30 June 2024 and 31 December 2023 is as follows:

Shareholders	(%)	30 June 2024	(%)	31 December 2023
Kadir Can Abdik	18	8,287,500	18	8,287,500
Mustafa Saim Birpınar	18	8,287,500	18	8,287,500
Üsame Erdoğan	18	8,287,500	18	8,287,500
Hüseyin Ardan Küçük	7	3,506,250	7	3,506,250
Haris Pojata	7	3,506,250	7	3,506,250
EC Yatırımlar Holding A.Ş.	12	5,625,000	12	5,625,000
Public offering capital	20	9,500,000	20	9,500,000
Paid - in capital	100	47,000,000	100	47,000,000
Positive Inflation Adjustment Differences		32,001,414		32,001,414
Total paid-in capital		79,001,414		79,001,414

Out of a total of 47,000,000 shares representing the issued capital of the Company amounting to TRY47,000,000, 8,000,000 shares are designated as Group (A) shares and 39,000,000 shares are designated as Group (B) shares.

Group (A) shares have the privilege to nominate candidates not exceeding half of the number of board members and voting privileges at the general assembly. Each Group A share entitles its holder to 5 (five) votes. Each Group B share entitles its holder to 1 (one) vote.

(Group (A) shareholders have the privilege to nominate candidates for the Board of Directors and to vote at the General Assembly.

Group (B) shares do not have any privileges.

13. TAX ASSETS AND LIABILITIES**Current tax expense and deferred tax**

The Company is subject to corporate tax in Turkey. Provision is made in the accompanying financial statements for the estimated charge based on the Company's results for the current period.

The corporate tax rate to be accrued on taxable corporate income is calculated over the remaining tax base after adding the non-deductible expenses from the tax base in the determination of the commercial profit and deducting the tax-exempt earnings, non-taxable incomes and other deductions (previous year losses, if any, and investment discounts used if preferred).

In 2024, the effective tax rate is 23% (2023: 25%).

Corporation tax

Company activities are subject to Turkish Tax Legislation and practices.

The corporate tax rate is applied to the net corporate income to be found as a result of adding the expenses that are not accepted as deductible in accordance with the tax laws to the commercial income of the corporations and deducting the exemptions and discounts in the tax laws. Companies file their tax returns within the 30th of the fourth month following the close of the financial year to which they relate and are paid by the end of the respective month.

According to the Corporate Tax Law, financial losses shown on the declaration can be deducted from the corporate tax base of the period, provided that they do not exceed 5 years. Declarations and related accounting records can be examined by the tax office within five years.

Dividend payments made to resident companies in Turkey, to those who are not liable and exempt from corporate tax and income tax, and to real persons and non-resident legal entities in Turkey, are subject to income tax.

Dividend payments made from companies' resident in Turkey to joint stock companies residing in Turkey are not subject to income tax. In addition, income tax is not calculated if the profit is not distributed or added to the capital.

The effective tax rate in 2024 is 23% (31 December 2023: 25%).

The movement of deferred income tax assets and liabilities is as follows:

	1 January - 30 June 2024	1 January - 30 June 2023
Opening balance	(4,233,770,445)	(2,351,841,059)
Recognized in statement of profit or loss	256,148,136	(2,276,076,712)
End of the period	(3,977,622,309)	(4,627,917,771)

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

13. TAX ASSETS AND LIABILITIES (Continued)

Deferred Tax:

The Company recognizes deferred tax assets and liabilities for temporary timing differences arising from the differences between the tax base legal financial statements and financial statements prepared in accordance with TFRS. These differences are generally due to the fact that some income and expense items are included in different periods in the tax base financial statements and financial statements prepared in accordance with TFRS, and the said differences are stated below.

Deferred Tax Assets/(Liabilities)	30 June 2024		31 December 2023	
	Accumulated temporary differences	Deferred tax	Accumulated temporary differences	Deferred tax
Provisions for employment termination benefits	(1,252,371)	288,045	(617,612)	154,403
Provisions for unused vacations	(737,826)	169,700	(381,675)	95,419
Fair value difference of associates	17,322,933,687	(3,984,274,748)	16,939,076,106	(4,234,769,027)
Adjustments related to deferred income	(1,920,904)	441,808	(2,995,040)	748,760
Other	(25,012,549)	5,752,886	--	--
Deferred tax assets/(liabilities) - net	17,294,010,037	(3,977,622,309)	16,935,081,779	(4,233,770,445)

14. REVENUE AND COST OF SALES

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Value increase in financial investments	1,344,550,205	1,122,033,253	1,344,550,205	1,118,505,744
Rent income	46,884,701	--	45,164,185	--
	1,391,434,906	1,122,033,253	1,389,714,390	1,118,505,744

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

15. GENERAL ADMINISTRATIVE EXPENSES, MARKETING EXPENSES

Details of general administrative expenses:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Consulting expenses	58,695,387	23,657,762	48,740,055	321,125
Personnel expenses	51,260,699	53,632,857	42,974,557	44,291,203
Vehicle expenses	9,347,375	--	9,347,375	--
Representation and hospitality expenses	2,763,364	1,770	2,681,317	1,770
Taxes and other legal dues	1,543,538	1,456,131	1,001,386	274,010
Rent expenses	1,003,901	257,396	138,165	51,575
Depreciation expenses	779,558	--	779,558	--
Travel expenses	427,398	587,877	141,686	353,155
Other expenses	24,132,087	1,112,204	22,802,464	594,770
	149,953,307	80,705,997	128,606,563	45,887,608

16. OTHER OPERATING INCOME AND EXPENSES

Details of other operating income:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Foreign exchange gain	1,417,382,654	4,419,306,410	(19,490,458)	4,121,856,968
Other income	88,964	--	64,509	238,199
	1,417,471,618	4,419,306,410	(19,425,949)	4,122,095,167

Details of other operating expenses:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Other expenses	24,772	193	24,772	109
	24,772	193	24,772	109

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

17. INCOME AND EXPENSES FROM INVESTMENT ACTIVITIES

Details of income from investment activities:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Bargain purchase profit (*) (Note 20)	899,249,232	3,123,950,441	--	--
	899,249,232	3,123,950,441	--	--

(*) The related amount consists of the bargain purchase profit of İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş. consists of bargain purchase profit.

18. FINANCIAL INCOME/(EXPENSES)

Details of financial income:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Interest income	190,361,385	3,928,365	34,218,800	3,928,365
	190,361,385	3,928,365	34,218,800	3,928,365

Details of financial expenses:

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Interest expenses	33,462,394	8,412,477	604,010	8,245,954
	33,462,394	8,412,477	604,010	8,245,954

19. EARNINGS/(LOSS) PER SHARE

Basic (loss)/earnings per share is calculated by dividing net profit attributable to equity holders of the parent by the weighted average number of ordinary shares in issue during the period concerned. The Companies can increase their share capital by making a pro-rata distribution of shares ("bonus shares") to existing shareholders from retained earnings. In earnings per share calculation, this bonus share issuance is accepted as shares issued. Hence, weighted average stock share, which is used in the calculation of (loss)/earnings per share, is acquired by retrospective application of bonus share issue.

	1 January - 30 June 2024	1 January - 30 June 2023	1 April - 30 June 2024	1 April - 30 June 2023
Net (loss)/profit for the period attributable to equity holders of the parent	453,285,501	4,444,814,259	446,895,707	2,960,648,818
Weighted average number of ordinary shares with a nominal value of TRY1.00	47,000,000	47,000,000	47,000,000	47,000,000
	9.64	94.57	9.51	62.99

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS

Credit risk

The Company's principal financial instruments are cash and cash equivalents and other receivables. The main purpose of these financial instruments is to raise finance for the Company's operations. The Company has various other financial instruments such as trade debtors and other debtors, which arise directly from its operations. The main risks arising from the Company's financial instruments are interest rate risk, liquidity risk, foreign currency risk and credit risk. The Company management analyses each of the risks summarised below and develops the following policies.

Credit risks exposed by types of financial instruments:

30 June 2024	Receivables				Bank Deposits
	Trade Receivables		Other Receivables		
	Related parties	Third parties	Related parties	Third parties	
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)	--	--	945,422,599	3,302,845	202,123,546
- The part of maximum credit risk covered with guarantees	--	--	--	--	--
A. Net book value of financial assets not due or not impaired	--	--	945,422,599	3,302,845	202,123,546
B. Net Book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	--	--	--	--	--
C. Net book value of assets past due but not impaired	--	--	--	--	--
- The part secured with collateral etc.	--	--	--	--	--
D. Net book value of assets impaired	--	--	--	--	--
- Past due amount (gross book value)	--	--	--	--	--
- Impairment amount (-)	--	--	--	--	--
- The part of net value under guarantee with collaterals, etc.	--	--	--	--	--

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Credit risk (Continued)

	Receivables				
	Trade Receivables		Other Receivables		
31 December 2023	Related parties	Third parties	Related parties	Third parties	Bank Deposits
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)	--	--	1,091,275,634	--	325,315,205
- The part of maximum credit risk covered with guarantees	--	--	--	--	--
A. Net book value of financial assets not due or not impaired	--	--	1,091,275,634	--	325,315,205
B. Net Book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	--	--	--	--	--
C. Net book value of assets past due but not impaired	--	--	--	--	--
- The part secured with collateral etc.	--	--	--	--	--
D. Net book value of assets impaired	--	--	--	--	--
- Past due amount (gross book value)	--	--	--	--	--
- Impairment amount (-)	--	--	--	--	--
- The part of net value under guarantee with collaterals, etc.	--	--	--	--	--

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)**Liquidity risk**

Liquidity risk is the possibility that the Company will not meet its net toning obligations. The occurrence of events that result in a decrease in fund resources, such as deterioration in the markets or a decrease in the credit score, causes the liquidity risk to occur. The Company management manages the liquidity risk by allocating funds and keeping sufficient cash and similar resources to fulfill the position its current and potential liabilities. The Company's liquidity risk as of 30 June 2024 and 31 December 2023 are as follows:

30 June 2024						
Maturity Terms	Book value	Total cash outflows (I+II+III+IV)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)
Non-derivative financial liabilities						
Trade payables	15,368,824	15,368,824	15,368,824	--	--	--
Other payables	274,392,389	274,392,389	274,392,389	--	--	--
Total	289,761,213	289,761,213	289,761,213	--	--	--
31 December 2023						
Maturity Terms	Book value	Total cash outflows (I+II+III+IV)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)
Non-derivative financial liabilities						
Trade payables	11,563,262	11,563,262	11,563,262	--	--	--
Other payables	286,303,824	286,303,824	286,303,824	--	--	--
Total	297,867,086	297,867,086	297,867,086	--	--	--

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Currency risk management

The Company is exposed to foreign currency risk arising from exchange rate changes, since the amounts in foreign currency borrowed or creditor are converted into Turkish lira. The said foreign currency risk is followed by analysing the foreign currency position.

The foreign currency position table of the Company, expressed in Turkish Lira, is as follows.

	30 June 2024		
	TRY Equivalent	USD	EUR
1. Trade receivables	--	--	--
2a. Monetary financial assets (Cash, bank accounts included)	8,847,397	10	251,849
2b. Non-monetary financial assets	--	--	--
3. Other	--	--	--
4. Current assets (1+2+3)	8,847,397	10	251,849
5. Trade receivables	--	--	--
6a. Monetary financial assets	--	--	--
6b. Non-monetary financial assets	--	--	--
7. Other	133,980,712	--	3,814,028
8. Non-current assets (5+6+7)	133,980,712	--	3,814,028
9. Total assets (4+8)	142,828,109	10	4,065,877
10. Trade payables	100,067,643	26,139	2,824,199
11. Financial liabilities	--	--	--
12a. Monetary other liabilities	--	--	--
12b. Non-monetary other liabilities	--	--	--
13. Short - term liabilities (10+11+12)	100,067,643	26,139	2,824,199
14. Trade payables	--	--	--
15. Financial liabilities	--	--	--
16a. Monetary other liabilities	--	--	--
16b. Non-monetary other liabilities	--	--	--
17. Long - term liabilities (14+15+16)	--	--	--
18. Total liabilities (13+17)	100,067,643	26,139	2,824,199
19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)	--	--	--
19a. Amount of hedged assets	--	--	--
19b. Amount of hedged liabilities	--	--	--
20. Net foreign currency assets/(liabilities) position (9-18+19)	42,760,466	(26,129)	1,241,678
21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)	(91,220,246)	(26,129)	(2,572,350)
22. Total fair value of financial instruments used for foreign currency hedging	--	--	--
23. Amount of foreign currency denominated assets hedged	--	--	--
24. Amount of foreign currency denominated liabilities hedged	--	--	--
25. Export	--	--	--
26. Import	--	--	--

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Currency risk management (Continued)

	31 December 2023		
	TRY Equivalent	USD	EUR
1. Trade receivables	--	--	--
2a. Monetary financial assets (Cash, bank accounts included)	31,615	30	751
2b. Non-monetary financial assets	--	--	--
3. Other	303,524,514	3,158	7,467,430
4. Current assets (1+2+3)	303,556,129	3,188	7,468,181
5. Trade receivables	--	--	--
6a. Monetary financial assets	--	--	--
6b. Non-monetary financial assets	--	--	--
7. Other	--	--	--
8. Non-current assets (5+6+7)	--	--	--
9. Total assets (4+8)	303,556,129	3,188	7,468,181
10. Trade payables	--	--	--
11. Financial liabilities	--	--	--
12a. Monetary other liabilities	14,627	--	360
12b. Non-monetary other liabilities	--	--	--
13. Short - term liabilities (10+11+12)	14,627	--	360
14. Trade payables	--	--	--
15. Financial liabilities	--	--	--
16a. Monetary other liabilities	--	--	--
16b. Non-monetary other liabilities	--	--	--
17. Long - term liabilities (14+15+16)	--	--	--
18. Total liabilities (13+17)	14,627	--	360
19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)	--	--	--
19a. Amount of hedged assets	--	--	--
19b. Amount of hedged liabilities	--	--	--
20. Net foreign currency assets/(liabilities) position (9-18+19)	303,541,502	3,188	7,467,821
21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)	16,988	30	391
22. Total fair value of financial instruments used for foreign currency hedging	--	--	--
23. Amount of foreign currency denominated assets hedged	--	--	--
24. Amount of foreign currency denominated liabilities hedged	--	--	--
25. Export	--	--	--
26. Import	--	--	--

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Sensitivity to currency risk

The analysis is made with the assumption that the TRY depreciates or appreciates by 10% against the exchange rates and all variables such as interest rates are constant.

Currency risk sensitivity analysis table				
30 June 2024				
	Profit/(Loss)		Equity	
	Appreciation of foreign currency	Depreciation of foreign currency	Appreciation of foreign currency	Depreciation of foreign currency
Change of USD by 10% against TRY				
Asset/(liability) denominated in USD - net	(85,771)	85,771	(85,771)	85,771
The part hedged for USD risk (-)	--	--	--	--
USD Effect - net	(85,771)	85,771	(85,771)	85,771
Change of EUR by 10% against TRY				
Asset/(liability) denominated in EUR - net	4,361,817	(4,361,817)	4,361,817	(4,361,817)
The part hedged for EUR risk (-)	--	--	--	--
EUR Effect - net	4,361,817	(4,361,817)	4,361,817	(4,361,817)
Total	4,276,046	(4,276,046)	4,276,046	(4,276,046)
Currency risk sensitivity analysis table				
31 December 2023				
	Profit/(Loss)		Equity	
	Appreciation of foreign currency	Depreciation of foreign currency	Appreciation of foreign currency	Depreciation of foreign currency
Change of USD by 10% against TRY				
Asset/(liability) denominated in USD - net	11,706	(11,706)	11,706	(11,706)
The part hedged for USD risk (-)	--	--	--	--
USD Effect - net	11,706	(11,706)	11,706	(11,706)
Change of EUR by 10% against TRY				
Asset/(liability) denominated in EUR - net	30,342,444	(30,342,444)	30,342,444	(30,342,444)
The part hedged for EUR risk (-)	--	--	--	--
EUR Effect - net	30,342,444	(30,342,444)	30,342,444	(30,342,444)
Total	30,354,150	(30,354,150)	30,354,150	(30,354,150)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)**Capital risk management**

The Company's objectives when managing capital are to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company return capital to shareholders, issue new shares or sell assets to reduce debt.

The Company monitors capital using the debt/equity ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated by deducting cash and cash equivalents from total debt (which includes financial liabilities, trade payables and trade payables to related parties as shown in the balance sheet). Total capital is calculated by adding shareholders' equity and net debt, as shown in the balance sheet.

The Company's debt/equity ratios are as follows:

	30 June 2024	31 December 2023
Total monetary liabilities	289,762,650	297,867,086
Less: Cash and cash equivalents (Note 4)	(202,123,900)	(325,315,646)
Net debt	87,638,750	--
Total equity	14,313,726,991	13,860,441,490
Net debt/equity ratio	0.01	0.00

Fair value of financial instruments

Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation, and is best evidenced by quoted market price, if one exists.

The estimated fair values of financial instruments have been determined by the Company using available market information and appropriate valuation methodologies.

However, judgement is necessarily required to interpret market data to estimate the fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts the Company could realize in a current market exchange.

The following methods and assumptions were used to estimate the fair value of the financial instruments:

Monetary assets

Foreign currency balances are converted in Turkish Lira at the end of the period using the current foreign exchange buying rates. These balances are estimated to be close to the book value.

Given financial assets, including cash and cash equivalents, are movables with their cost values and it is estimated that their carrying values are approximately equal to their fair values due to their short - term nature.

It is expected that the book values of trade receivables, together with the related doubtful receivables provisions, project the fair value.

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20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Capital risk management (Continued)

Monetary liabilities

It is assumed that the book values of bank loans and other monetary liabilities are close to their fair values due to their short-term nature.

Fair values of long - term foreign currency loans are close to their book values. The fair values of long-term bank loans determined to be disclosed in the related notes are the value of the cash flows stipulated capital by the contract, discounted with the current market interest rate.

Fair value estimation

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data.

Level 3 Financial assets measured at fair value through profit or loss (*)

	1 January - 30 June 2024	1 January - 30 June 2023
Opening balance	16,975,441,042	10,262,268,717
Value increase (Note 14, 17)	2,243,799,436	4,245,983,694
Monetary (loss)/gain	(3,281,084,457)	(1,888,266,399)
Foreign exchange translation differences	1,413,931,518	4,375,295,479
Additions	4,965,727	9,440,413
Capital increase	10,550,000	--
Closing balance	17,367,603,266	17,004,721,904

(*) Based on financial assets at fair value through profit or loss.

Sensitivity analysis of financial investments valued with Level 3 method is as follows:

30 June 2024							
		Discount Rate (%)	Terminal Growth Rate (%)	Discount Rate Increases by 1%	Discount Rate Decreases by 1%	Terminal Growth Discount Rate Increases by 1%	Terminal Growth Discount Rate Decreases by 1%
Bin Ulaşım	USD	11.80	2	318,231,477	416,712,778	404,936,571	327,322,112
Meta Mobilite	USD	11.80	2	26,563,365	46,298,150	35,210,701	35,210,701
Algoritma	USD	11.80	2	16,411,509	21,955,988	18,879,577	18,879,577
Go Sharing B.V.	USD	11.80	2	73,137,020	106,745,403	87,879,535	87,879,535
Altay Yenilenebilir Enerji	USD	--	--	366,895	366,895	366,895	366,895
1000 Pay	USD	--	--	--	--	--	--
İstanbul Dijital Taksi	TRY	23.80	5	825,464,132	982,268,435	953,606,376	850,392,430
Uygulamaları							
TOTAL				1,260,174,398	1,574,347,649	1,500,879,655	1,320,051,250

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 30 June 2024 and 2023
(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2024 unless otherwise indicated.)

20. NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS (Continued)

Capital risk management (Continued)

Sensitivity analysis of financial investments valued with Level 3 method is as follows:
(Continued)

31 December 2023							
	Currency	Discount Rate (%)	Terminal Growth Rate (%)	Discount Rate Increases by 1%	Discount Rate Decreases by 1%	Terminal Growth Discount Rate Increases by 1%	Terminal Growth Discount Rate Decreases by 1%
Bin Ulaşım	USD	11.80	2	300,532,872	384,837,872	372,878,171	310,098,650
Meta Mobilite	USD	11.80	2	51,693,666	85,984,185	81,320,654	55,375,382
Algoritma	USD	11.80	2	19,547,035	25,365,633	24,468,258	20,269,907
Go Sharing B.V.	USD	11.80	2	127,687,820	174,547,885	168,087,036	132,809,319
Altay Yenilenebilir Enerji	USD	--	--	331,223	331,223	331,223	331,223
1000 Pay	USD	--	--	188,990	188,990	188,990	188,990
TOTAL				499,981,606	671,255,788	647,274,332	519,073,471

30 June 2024	Financial assets presented at amortized cost	Financial liabilities presented at amortized cost	Financial assets at fair value through profit or loss	Book value	Note
Financial Assets					
Cash and cash equivalents	202,123,900	--	--	202,123,900	4
Financial investments	--	--	17,367,603,266	17,367,603,266	5
Financial Liabilities					
Trade payables	--	15,368,824	--	15,368,824	6
Other payables	--	274,392,389	--	274,392,389	7

31 December 2023	Financial assets presented at amortized cost	Financial liabilities presented at amortized cost	Financial assets at fair value through profit or loss	Book value	Note
Financial Assets					
Cash and cash equivalents	325,315,646	--	--	325,315,646	4
Financial investments	--	--	16,975,441,042	16,975,441,042	5
Financial Liabilities					
Trade payables	--	11,563,262	--	11,563,262	6
Other payables	--	286,303,824	--	286,303,824	7

21. SUBSEQUENT EVENTS

None.