

## DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

### NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE NINE MONTH PERIOD ENDED 30 SEPTEMBER

(Convenience translation of condensed consolidated interim financial statements originally issued in Turkish and amounts expressed in thousands of TL unless otherwise indicated.)

#### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES

##### 22.1 Due from related parties

###### 22.1.1 Due from associates

	<u>30 September 2021</u>	<u>31 December 2020</u>
Yüce Auto	2,361	4,696
VDF	-	1,147
<b>Total</b>	<b>2,361</b>	<b>5,843</b>

###### 22.1.2 Due from joint ventures

	<u>30 September 2021</u>	<u>31 December 2020</u>
TÜVTURK	15	66
<b>Total</b>	<b>15</b>	<b>66</b>

###### 22.1.3 Due from other related parties

	<u>30 September 2021</u>	<u>31 December 2020</u>
VDF Faktoring Hizmetleri A.Ş. ("VDF Faktoring")	732,251	553,977
VDF Filo Kiralama A.Ş.	1,368	728
VDF Sigorta Aracılık Hizmetleri A.Ş.	1,163	1,168
Other	426	74
<b>Total</b>	<b>735,208</b>	<b>555,947</b>

###### 22.1.4 Due from shareholders

	<u>30 September 2021</u>	<u>31 December 2020</u>
Doğuş Holding	189	1
<b>Total</b>	<b>189</b>	<b>1</b>
<b>Grand total</b>	<b>737,773</b>	<b>561,857</b>

As of 30 September 2021, the Group imposes 1% interest charge on the receivables from related parties (31 December 2020: 1% per month).

##### 22.2 Other receivables due from related parties

###### 22.2.1 Other current receivables due from associates

	<u>30 September 2021</u>	<u>31 December 2020</u>
Doğuş Teknoloji	4,437	3,792
<b>Total</b>	<b>4,437</b>	<b>3,792</b>

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#### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

##### 22.2 Other receivables due from related parties (Continued)

###### 22.2.2 Other current receivables due from other related parties

	<b>30 September 2021</b>	<b>31 December 2020</b>
VDF Filo Kiralama A.Ş. (sublease receivables)	3,422	2,672
<b>Total</b>	<b>3,422</b>	<b>2,672</b>
<b>Grand total</b>	<b>7,859</b>	<b>6,464</b>

###### 22.2.3 Other non-current receivables due from related parties

	<b>30 September 2021</b>	<b>31 December 2020</b>
VDF Filo Kiralama A.Ş. (sublease receivables)	1,407	1,066
<b>Total</b>	<b>1,407</b>	<b>1,066</b>

##### 22.3 Current prepayments due from related parties

###### 22.3.1 Current prepaid expenses to related parties

###### 22.3.1.1 Current prepaid expenses to associates

	<b>30 September 2021</b>	<b>31 December 2020</b>
Doğuş Teknoloji	429	228
<b>Total</b>	<b>429</b>	<b>228</b>

###### 22.3.1.2 Current prepaid expenses to other related parties

	<b>30 September 2021</b>	<b>31 December 2020</b>
Pozitif Arena Salon İşletmeleri A.Ş.	1,328	7,271
Doğuş Spor Kompleksi Yatırım ve İşletme A.Ş.	436	1,023
Other	343	142
<b>Total</b>	<b>2,107</b>	<b>8,436</b>

###### 22.3.1.3 Current prepaid expenses to shareholders

	<b>30 September 2021</b>	<b>31 December 2020</b>
Doğuş Holding	3	287
<b>Total</b>	<b>3</b>	<b>287</b>
<b>Grand total</b>	<b>2,539</b>	<b>8,951</b>

###### 22.3.2 Non- Current prepaid expenses to related parties

###### 22.3.2.1 Non-current prepaid expenses

	<b>30 September 2021</b>	<b>31 December 2020</b>
Pozitif Arena Salon İşletmeleri A.Ş.	3,052	3,052
Other	834	-
<b>Total</b>	<b>3,886</b>	<b>3,052</b>

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#### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

##### 22.3.3 Advances given

###### 22.3.3.1 Advances given to other related parties

	<u>30 September 2021</u>	<u>31 December 2020</u>
Doğuş Yayın Grubu A.Ş.	869	-
<b>Total</b>	<b>869</b>	<b>-</b>

##### 22.4 Deferred income from related parties

###### 22.4.1 Deferred income from joint ventures

	<u>30 September 2021</u>	<u>31 December 2020</u>
TÜVTURK	-	397
<b>Total</b>	<b>-</b>	<b>397</b>
<b>Grand total</b>	<b>-</b>	<b>397</b>

##### 22.5 Trade payables due to related parties

###### 22.5.1 Trade payables due to associates

	<u>30 September 2021</u>	<u>31 December 2020</u>
Yüce Auto	27,682	65,227
Doğuş Teknoloji	10,618	19,138
VDF	6,423	25,238
<b>Total</b>	<b>44,723</b>	<b>109,603</b>

###### 22.5.2 Trade payables due to joint ventures

	<u>30 September 2021</u>	<u>31 December 2020</u>
TÜVTURK	10	-
<b>Total</b>	<b>10</b>	<b>-</b>

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#### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

##### 22.5.3 Trade payables due to other related parties

	<u>30 September 2021</u>	<u>31 December 2020</u>
VDF Filo Kiralama A.Ş.	1,328	36
Antur Turizm A.Ş.	819	1,350
VDF Faktoring A.Ş.	315	7,001
Doğuş Yayın Grubu A.Ş.	22	279
Nahita Restaurant İşletmeciliği ve Yatırım A.Ş.	-	1,230
Pozitif Arena Konser Salon İşletmeleri A.Ş.	-	9,378
Other	571	2,195
<b>Total</b>	<b>3,055</b>	<b>21,469</b>

##### 22.5.4 Trade payables due to shareholders

	<u>30 September 2021</u>	<u>31 December 2020</u>
Doğuş Holding	1,821	698
<b>Total</b>	<b>1,821</b>	<b>698</b>
<b>Grand total</b>	<b>49,609</b>	<b>131,770</b>

#### 22.6 Other payables due to related parties

##### 22.6.1 Other payables due to shareholders

	<u>30 September 2021</u>	<u>31 December 2020</u>
Doğuş Holding	-	101,594
<b>Total</b>	<b>-</b>	<b>101,594</b>

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### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

#### 22.7 Related Party Transactions

Related party transactions for the nine and three month periods ended 30 September are as follows:

##### 22.7.1 Associates

	1 January - 30 September 2021	1 January - 30 September 2020	1 July - 30 September 2021	1 July - 30 September 2020
<b>Sales and other income generating transactions:</b>				
Sale of products and returns, net	18,222	13,807	1,924	5,959
Other income	38,436	23,398	10,445	11,853
Sale of services, net	392	291	125	108
Financial income	547	-	225	-
<b>Total</b>	<b>57,597</b>	<b>37,496</b>	<b>12,719</b>	<b>17,920</b>
<b>Purchases and expense incurring transactions:</b>				
Inventory purchases	700,749	568,829	128,729	236,202
Incentives for consumer loans	53,056	8,421	24,318	5,224
Fixed asset purchases	52,591	23,977	18,896	9,214
Other purchases	58,797	33,734	26,435	14,617
Services rendered	19,147	15,108	6,543	5,257
Other expenses	557	213	332	127
Financial expenses	113	-	113	-
<b>Total</b>	<b>885,010</b>	<b>650,282</b>	<b>205,366</b>	<b>270,641</b>

##### 22.7.2 Joint ventures

	1 January - 30 September 2021	1 January - 30 September 2020	1 July - 30 September 2021	1 July - 30 September 2020
<b>Sales and other income generating transactions:</b>				
Sale of products and returns, net	2,775	162	55	95
Sale of services, net	72	64	13	34
Other incomes	4	-	-	-
<b>Total</b>	<b>2,851</b>	<b>226</b>	<b>68</b>	<b>129</b>
<b>Purchases and expense incurring transactions:</b>				
Services rendered	84	31	13	13
Other purchases	-	1	-	-
<b>Total</b>	<b>84</b>	<b>32</b>	<b>13</b>	<b>13</b>

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### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

#### 22.7 Related Party Transactions (Continued)

##### 22.7.3 Other related parties

##### a) Income generated from other related parties

1 January – 30 September 2021						
	Sale of products	Sale of services	Sale of fixed assets	Other income from operating activities	Financial income	Total
VDF Filo	303,885	4,002	-	674	-	308,561
VDF Sigorta	3	3	-	7,838	-	7,844
VDF Faktoring	-	-	-	-	-	-
Other	3,898	131	121	1,304	238	5,692
	<b>307,786</b>	<b>4,136</b>	<b>121</b>	<b>9,816</b>	<b>238</b>	<b>322,097</b>

  

1 January – 30 September 2020						
	Sale of products	Sale of services	Sale of fixed assets	Other income from operating activities	Financial income	Total
VDF Filo	218,876	2,559	-	392	-	221,827
VDF Sigorta	8	1	-	4,943	-	4,952
VDF Faktoring	1	-	-	-	-	1
Other	234	39	-	832	-	1,105
	<b>219,119</b>	<b>2,599</b>	<b>-</b>	<b>6,167</b>	<b>-</b>	<b>227,885</b>

  

1 July - 30 September 2021						
	Sale of products	Sale of services	Sale of fixed assets	Other income from operating activities	Financial income	Total
VDF Filo	122,459	1,499	-	337	-	124,295
VDF Sigorta	-	-	-	2,675	-	2,675
VDF Faktoring	-	-	-	-	-	-
Other	321	66	22	1,177	-	1,586
	<b>122,780</b>	<b>1,565</b>	<b>22</b>	<b>4,189</b>	<b>-</b>	<b>128,556</b>

  

1 July - 30 September 2020						
	Sale of products	Sale of services	Sale of fixed assets	Other income from operating activities	Financial income	Total
VDF Filo	122,637	1,054	-	155	-	123,846
VDF Sigorta	2	-	-	2,323	-	2,325
VDF Faktoring	-	-	-	-	-	-
Other	168	19	-	759	-	946
	<b>122,807</b>	<b>1,073</b>	<b>-</b>	<b>3,237</b>	<b>-</b>	<b>127,117</b>

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### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

#### 22.7 Related Party Transactions (Continued)

##### 22.7.3 Other related parties (Continued)

##### b) Expenses arising from transactions with other related parties

	1 January – 30 September 2021						
	Services Rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Other expenses from operating activities	Total
Antur Turizm	3,323	-	-	-	-	326	3,649
Doğuş Gayrimenkul							
Yatırım Ortaklığı	24,693	-	-	-	-	-	24,693
VDF Sigorta	33	-	-	-	-	4	37
VDF Filo	11,046	3,750	36,031	-	-	-	50,827
VDF Faktoring	-	-	-	45,703	-	-	45,703
Other	5,799	-	874	-	131	9,010	15,814
	<b>44,894</b>	<b>3,750</b>	<b>36,905</b>	<b>45,703</b>	<b>131</b>	<b>9,340</b>	<b>140,723</b>
	1 January – 30 September 2020						
	Services rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Other expenses from operating activities	Total
Antur Turizm	3,134	-	-	-	153	722	4,009
Doğuş Gayrimenkul							
Yatırım Ortaklığı	3,895	-	-	-	-	13,585	17,480
VDF Sigorta	5	-	238	-	7	1	251
VDF Filo	8,602	-	40,355	-	5	-	48,962
VDF Faktoring	-	-	113	3,188	-	34	3,335
Other	2,723	-	16	-	-	6,455	9,194
	<b>18,359</b>	<b>-</b>	<b>40,722</b>	<b>3,188</b>	<b>165</b>	<b>20,797</b>	<b>83,231</b>
	1 July - 30 September 2021						
	Services rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Other expenses from operating activities	Total
Antur Turizm	1,425	-	-	-	-	-	1,425
Doğuş Gayrimenkul							
Yatırım Ortaklığı	8,547	-	-	-	-	-	8,547
VDF Sigorta	9	-	-	-	-	-	9
VDF Filo	3,955	-	29,184	-	-	-	33,139
VDF Faktoring	-	-	-	10,202	-	-	10,202
Other	1,090	-	43	-	131	3,123	4,387
	<b>15,026</b>	<b>-</b>	<b>29,227</b>	<b>10,202</b>	<b>131</b>	<b>3,123</b>	<b>57,709</b>

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### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

#### 22.7 Related Party Transactions (Continued)

##### 22.7.3 Other related parties (Continued)

1 July - 30 September 2020						
Services rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Other expenses from operating activities	Total
Antur Turizm	94	-	-	70	60	224
Doğuş Gayrimenkul Yatırım Ortaklığı	1,537	-	-	-	4,561	6,098
VDF Sigorta	2	-	-	6	-	8
VDF Filo	3,041	-	14,482	4	-	17,527
VDF Faktoring	-	-	-	1,232	-	1,232
Other	816	-	16	-	2,779	3,611
	<u>5,490</u>	<u>-</u>	<u>14,498</u>	<u>1,232</u>	<u>80</u>	<u>28,700</u>

#### 22.7.4 Transactions with shareholders

##### a) Income generated from shareholders

1 January – 30 September 2021				
	Sale of products	Sale of services	Income from investing activities	Total
Doğuş Holding	28	777	-	805
	<u>28</u>	<u>777</u>	<u>-</u>	<u>805</u>

1 January – 30 September 2020				
	Sale of products	Sale of services	Income from investing activities	Total
Doğuş Holding	9	3	-	12
	<u>9</u>	<u>3</u>	<u>-</u>	<u>12</u>

1 July - 30 September 2021				
	Sale of Products	Sale of services	Income from investing activities	Total
Doğuş Holding	17	484	-	501
	<u>17</u>	<u>484</u>	<u>-</u>	<u>501</u>

1 July - 30 September 2020				
	Sale of Products	Sale of services	Income from investing activities	Total
Doğuş Holding	4	1	-	5
	<u>4</u>	<u>1</u>	<u>-</u>	<u>5</u>



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#### NOTE 22 – BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

##### 22.7 Related Party Transactions (Continued)

##### 22.7.4 Transactions with shareholders (Continued)

##### b) Expenses arising from transactions with shareholders

	1 January – 30 September 2021				
	Services rendered	Purchase of fixed assets	Purchase of inventory	Other purchases	Total
Doğuş Holding	7,248	237	-	284	7,769
	<b>7,248</b>	<b>237</b>	<b>-</b>	<b>284</b>	<b>7,769</b>
	1 January – 30 September 2020				
	Services rendered	Purchase of fixed assets	Purchase of inventory	Other purchases	Total
Doğuş Holding	10,483	-	96	-	10,579
	<b>10,483</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>10,579</b>
	1 July - 30 September 2021				
	Services rendered	Purchase of fixed assets	Purchase of inventory	Other purchases	Total
Doğuş Holding	2,925	237	-	96	3,258
	<b>2,925</b>	<b>237</b>	<b>-</b>	<b>96</b>	<b>3,258</b>
	1 July - 30 September 2020				
	Services rendered	Purchase of fixed assets	Purchase of inventory	Other purchases	Total
Doğuş Holding	1,980	-	96	-	2,076
	<b>1,980</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>2,076</b>

##### 22.8 Key Management Personnel Compensation

	1 January – 30 September 2021	1 January – 30 September 2020	1 July– 30 September 2021	1 July – 30 September 2020
Salaries and other short-term employee benefits	21,773	17,912	7,608	6,749
<b>Total</b>	<b>21,773</b>	<b>17,912</b>	<b>7,608</b>	<b>6,749</b>

The Group classifies members of the Board of Directors and senior executives who have administrative responsibilities as key management personnel, since they are responsible for the planning, management and control of the Group's operations.

Remuneration of Board of Directors and senior executive who have administrative responsibilities, for the period ended 30 September 2021 and 2020 includes salaries, health insurance and employer shares of Social Security Institution.