

**HAYATA DESTEK DERNEĞİ**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
AND THE INDEPENDENT AUDITOR'S REPORT**

## **INDEPENDENT AUDITOR'S REPORT**

To the General Assembly of Hayata Destek Derneği

### **A) Independent Audit of Financial Statements**

#### **1) Opinion**

We have audited the financial statements of Hayata Destek Derneği (the "Association") which comprises the statement of financial position as at 31 December 2021 and the statement of profit or loss, statement of changes in shareholders' equity and statement of cash flows for the year ended, and notes to the financial statements report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the presented financial statements present the Association's financial position, financial performance and cash flow statement as of 31 December 2021, in all significant aspects, in accordance with Turkish Accounting Standards.

#### **2) Basis for Opinion**

We conducted our audit in accordance with International Audit Standards (IASs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Turkey, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **3) Key Audit Issues**

Key audit matters are those that, in our professional judgment, are of the most importance in an independent audit of the current period's financial statements. It has been addressed within the framework of the independent audit of the financial statements as a whole and in forming our opinion on the financial statements, and we do not express any other opinion on these matters.

There is no key audit issue that we highlight in relation to our audit.

#### **4) Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Association management is responsible for the internal control that it deems necessary for the preparation of the financial statements in accordance with TAS, their fair presentation, and preparation without significant misstatement due to error or fraud.

Management while preparing financial statements; It is responsible for evaluating the Association's ability to continue as a going concern, explaining the continuity issues when necessary, and using the business continuity principle unless there is an intention or obligation to liquidate the Association or terminate its commercial activity.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

## **5) Independent Auditor's Responsibilities Regarding the Independent Audit of Financial Statements**

In an independent audit, the responsibilities of independent auditors are as follows:

Our purpose is to obtain reasonable assurance as to whether the financial statements as a whole are free from important misstatement due to error or fraud and to prepare an independent auditor's report containing our opinion. Reasonable assurance as a result of an independent audit conducted in accordance with IASs; this is a high level of assurance but does not guarantee that a substantial misstatement will always be detected. Wrongs may be caused by error or cheating. Misstatements will be important if they are reasonably expected to affect the economic decisions made by users of financial statements on the basis of those statements.

As a requirement of an independent audit conducted in accordance with IASs, we use our professional judgment and maintain our professional scepticism throughout the independent audit process.

Also by ourselves;

- The risks of essential misstatement due to "error or fraud" in the financial statements are identified and evaluated; Audit procedures will design and perform that respond to these risks. Sufficient and appropriate audit evidence is obtained to form a basis for our opinion. (Cheating; the risk of not detecting a vital misstatement due to fraud is higher than the risk of not detecting a major misstatement due to error, as it may include acts of collusion, fraud, willful neglect, false declaration or violation of internal control.)
- Audit-related internal control is evaluated not for the purpose of stating an opinion on the effectiveness of the Association's internal control, but to design audit procedures appropriate to the situation.
- The appropriateness of accounting policies used by management, the reasonableness of accounting estimates and related disclosures are evaluated.
- Based on audit evidence obtained, conclude on the appropriateness of management's use of the going concern basis of accounting and whether a significant uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we determine that a outstanding uncertainty exists, we are required to draw attention to the relevant disclosures in the financial statements in our report, or if these disclosures are insufficient, we have to state an opinion except positive opinion. Our conclusions are based on the audit evidence obtained up to the date of the independent auditor's report. However, future events or circumstances may terminate the continuity of the Association.
- It is evaluated whether the financial statements, including the disclosures, reflect the general presentation, structure and content, as well as the transactions and events that form the basis of these statements, in a manner that ensures fair presentation.
- In order to state an opinion on the financial statements, sufficient and appropriate audit evidence is obtained on the financial information of the operating segments within the Association. We are responsible for the direction, supervision and conduct of the association audit. We are also solely responsible for the audit opinion we give.

**5) Independent Auditor's Responsibilities Regarding the Independent Audit of Financial Statements (Cont.)**

Among other things, we report the planned scope and timing of the independent audit and significant audit findings, including significant internal control deficiencies that we have identified during the audit, to those charged with governance.

We have notified those responsible for senior management that we comply with the ethical provisions regarding independence. In addition, we have conveyed all relations and other issues that may be thought to have an impact on independence, and related measures, if any, to those responsible for top management.

Among the matters communicated to people that responsible from management, we identify the most important matters, namely the key audit matters, in the independent audit of the current period's financial statements. In cases where the legislation does not allow the disclosure of the matter to the public, or in exceptional cases where the negative consequences of public disclosure are reasonably expected to exceed the public interest arising from the disclosure, we may decide not to disclose the relevant matter in our independent auditor's report.

**B) Other Obligations Arising from the Legislation**

1) In accordance with the fourth sub-article of Article 402 of the Turkish Commercial Code (TCC), no significant issue has been found that indicates that the bookkeeping system, financial statements, and the provisions of the Law and the Association's Regulations on financial reporting during the accounting period of 1 January - 31 December 2021 of the Association.

2) According to the fourth sub-article of Article 402 of the TTK; The Board of Directors has given us the required explanations within the scope of the audit and the requested documents.

The engagement partner who conducted and concluded this independent audit is İbrahim TANIDIR.

İstanbul, 08 November 2022

A BAĞIMSIZ DENETİM A.Ş.

İbrahim TANIDIR, Certified Public Accountant  
Independent Auditor



## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

INDEX	PAGE
Statement Of Financial Position .....	1
Comprehensive Income Statements.....	2
Statement Of Changes in Equity .....	3
Statement Of Cash Flows.....	4
1. The Association's Organization and Operations .....	5
2. Basis Of Presentation of Financial Statements .....	6
3. Summary of Key Accounting Policies .....	7
4. Cash and Cash Equivalents.....	8
5. Financial Investments.....	9
6. Financial Liabilities.....	9
7. Trade Receivables and Trade Payables .....	9
8. Other Receivables and Other Liabilities.....	10
9. Inventory.....	11
10. Prepaid Expenses and Deferred Income .....	11
11. Investments Valued by Equity Method .....	12
12. Investments Property .....	12
13. Tangible Fixed Assets .....	12
14. Intangible Fixed Assets .....	13
15. Leasing Transactions.....	13
16. Impairment Of Assets.....	13
17. Government Incentives and Subsidies.....	13
18. Loan Costs .....	13
19. Provisions, Contingent Assets and Liabilities.....	14
20. Commitments.....	14
21. Employee Benefits .....	15
22. Other Assets and Liabilities .....	15
23. Capital, Retained Earnings and Other Equity Components.....	16
24. Revenue And Cost of Sales.....	16
25. Research and Development Expenses, Marketing, Sales and Distribution Expenses, General Administrative Expenses .....	45
26. Other Real Operating Income and Expenses .....	46
27. Income and Expenses from Investment Activities .....	46
28. Financial Expenses.....	46
29. Assets Held for Sale and Discounted Operations.....	46
30. Income Taxes (Including Deferred Tax Assets and Liabilities).....	46
31. Insurance Contracts .....	47
32. Financial Instruments .....	48
33. Financial Instruments (Fair Value Statements and Explanations in The Framework of Hedge Accounting) .....	50
34. Events After Reporting Period.....	50
35. Other Matters That Have a Significant Effect on The Financial Statements or Which Should Be Disclosed for The Financial Statements to Be Clear, Interpretable and Understandable .....	50
36. Explanations On the Cash Flow Statement.....	50
37. Explanations On the Statement of Changes In Shareholders' Equity .....	50

**Hayata Destek Derneği**  
**Independently Audited**  
**Statement of Financial Position as of 31 December 2021**  
(All amounts are shown in TL)

	Notes	Independently Audited 31 December 2021	Independently Audited 31 December 2020
<b>ASSETS</b>		<b>30.623.745</b>	<b>24.081.788</b>
<b>Current Assets</b>		<b>30.378.680</b>	<b>23.884.971</b>
Cash and Cash Equivalents	4	29.160.083	22.450.225
Other Receivables	8	762.595	188.760
- Other Receivables from Related Parties	8	704.655	152.155
- Other Receivables from Unrelated Parties	8	57.940	36.605
Inventory	9	28.180	2.300
Prepaid Expenses	10	391.024	213.567
Other Current Assets	22	36.798	1.030.119
<b>Fixed Assets</b>		<b>245.065</b>	<b>196.817</b>
Other Receivables	8	57.034	57.802
- Other Receivables from Unrelated Parties	8	57.034	57.802
Financial Investments	5	5.000	5.000
Tangible Assets	13	183.031	134.015
<b>TOTAL ASSETS</b>		<b>30.623.745</b>	<b>24.081.788</b>
<b>Short Term Liabilities</b>		<b>20.682.941</b>	<b>17.012.936</b>
Other Financial Liabilities	6	8.132	1.340
Accounts Payable	7	758.767	1.111.229
- Accounts Payables to Unrelated Parties	7	758.767	1.111.229
Payables within the Scope of Employee Benefits	8	1.131.666	814.530
Other Liabilities	8	869.753	576.258
- Other Payables to Unrelated Parties	8	869.753	576.258
Deferred Income	10	277.778	333.333
Short Term Provisions	19	17.636.845	14.176.246
- Other Short-Term Provisions	19	17.636.845	14.176.246
<b>Long-Term Liabilities</b>		<b>5.337.722</b>	<b>4.378.064</b>
Deferred Income	10	-	277.778
Long Term Provisions	21	5.337.722	4.100.286
- Long-Term Provisions for Employee Benefits	21	5.337.722	4.100.286
<b>Shareholders' Equity</b>		<b>4.603.082</b>	<b>2.690.788</b>
<b>Parent Company's Shareholders' Equity</b>		<b>4.603.082</b>	<b>2.690.788</b>
Previous Years Profit/Loss	23	2.690.787	2.606.827
Net Profit/Loss for the Year		1.912.295	83.961

The accompanying explanatory notes supplement these tables.

**Hayata Destek Derneđi**  
**Independently Audited**  
**Profit or Loss Statement as of 31 December 2021**  
(All amounts are shown in TL)

		<b>Independently Audited</b>	<b>Independently Audited</b>
		<b>01.01.2021</b>	<b>01.01.2020</b>
	<b>Notes</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Sales Revenue	24	73.902.119	59.875.106
Cost of Sales (-)	24	(72.779.299)	(58.707.283)
<b>Gross Profit/Loss</b>		<b>1.122.820</b>	<b>1.167.823</b>
Administrative Expenses (-)	25	(2.900.134)	(1.824.070)
Other Operating Income	26	5.525.945	2.614.239
Other Operating Expenses (-)	26	(3.114.307)	(2.296.709)
<b>Operating Income/Loss</b>		<b>634.324</b>	<b>(338.717)</b>
Income from Investment Activities	27	1.277.971	422.678
<b>OPERATING PROFIT/LOSS BEFORE FINANCE EXPENSES</b>		<b>1.912.295</b>	<b>83.961</b>
<b>PROFIT/LOSS FROM CONTINUING OPERATIONS BEFORE TAX</b>		<b>1.912.295</b>	<b>83.961</b>
<b>PROFIT/LOSS FOR THE PERIOD FROM CONTINUING OPERATIONS</b>		<b>1.912.295</b>	<b>83.961</b>
<b>Profit or Loss for the Period</b>		<b>1.912.295</b>	<b>83.961</b>

The accompanying explanatory notes supplement these tables.

**Hayata Destek Derneği**  
**Independently Audited**  
**Statement of Changes in Equity as of 31 December 2021**  
(All amounts are shown in TL)

	Notes	Previous Years Profit/Loss	Net Profit/Loss for the Period	Parent Company's Shareholders' Equity	Shareholders' Equity
<b>31 December 2021</b>					
<b>(Beginning Of Period)</b>		<b>2.606.826</b>	<b>83.961</b>	<b>2.690.787</b>	<b>2.690.787</b>
Transfers	23	83.961	(83.961)	-	-
Net Profit for The Year	23	-	1.912.295	1.912.295	1.912.295
<b>Balance as of 31 December 2021 (End of Period)</b>		<b>2.690.787</b>	<b>1.912.295</b>	<b>4.603.082</b>	<b>4.603.082</b>
<b>31 December 2020</b>					
<b>(Beginning Of Period)</b>		<b>2.110.234</b>	<b>496.592</b>	<b>2.606.827</b>	<b>2.606.827</b>
Transfers	23	496.592	(496.592)	-	-
Net Profit for The Year	23	-	83.961	83.961	83.961
<b>Balance as of 31 December 2020 (End of Period)</b>		<b>2.606.826</b>	<b>83.961</b>	<b>2.690.788</b>	<b>2.690.787</b>

The accompanying explanatory notes supplement these tables.



Hayata Destek Derneği  
Independently Audited  
Statement of Cash Flows as of 31 December 2021  
(All amounts are shown in TL)

		Independently Audited 01.01.2021 31.12.2021	Independently Audited 01.01.2020 31.12.2020
Notes			
	<b>A. Cash Flows from Operating Activities</b>	<b>6.807.380</b>	<b>12.373.213</b>
	<b>Period Income/Loss</b>	<b>1.912.295</b>	<b>83.961</b>
	<b>Adjustments Related to Reconciliation of Net Profit/Loss for the Period</b>	<b>4.895.087</b>	<b>12.289.252</b>
	Adjustments Regarding Depreciation and Amortization Expense	13 55.298	245.894
	Corrections Regarding Provisions	19 3.460.599	10.028.518
	Adjustments Related to Decrease in (Increase) Inventories	9 (25.880)	11.629
	Adjustments Related to Decrease (Increase) in Other Receivables Related to Operations	22 (573.066)	(147.708)
	Adjustments Related to Increase (Decrease) in Trade Payables	7 (352.462)	169.873
	Adjustments for Increase (Decrease) in Other Operating Payables	8 293.495	36.074
	Change in Provisions for Employee Benefits	21 1.237.436	1.238.458
	Increase / (Decrease) in Deferred Income	10 (333.333)	(333.333)
	Increase / (Decrease) in Payables Under Employee Benefits	8 317.136	(28.621)
	(Increase)/Decrease in Other Current Assets	23 993.321	1.233.486
	(Increase) / Decrease in Prepaid Expenses	10 (177.457)	(165.018)
	<b>B. Cash Flows from Investment Activities</b>	<b>(104.315)</b>	<b>(6.000)</b>
	Cash Outflows Related to Acquisition of Subsidiary Control	5 -	-
	Cash Outflows from the Purchase of Tangible and Intangible Fixed Assets	13 (104.315)	(6.000)
	<b>C. Cash Flows from Financing Activities</b>	<b>6.792</b>	<b>1.340</b>
	Increase / (Decrease) in Other Financial Liabilities	6 6.792	1.340
	<b>Net Increase (Decrease) in Cash and Cash Equivalents Before the Effect of Currency Translation Differences (A+B+C)</b>	<b>6.790.859</b>	<b>12.368.553</b>
	<b>Net Increase (Decrease) in Cash and Cash Equivalents (A+B+C+D)</b>	<b>6.790.859</b>	<b>12.368.553</b>
	<b>E. Cash and Cash Equivalents at the Beginning of the Period</b>	<b>4 22.450.224</b>	<b>10.081.672</b>
	<b>End of Period Cash and Cash Equivalents (A+B+C+D+E)</b>	<b>4 29.160.083</b>	<b>22.450.225</b>

The accompanying explanatory notes supplement these tables.

## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 1. THE ASSOCIATION'S ORGANIZATION AND OPERATIONS

Hayata Destek Derneği ("Association"), a Turkish non-governmental organization, was established on 25 August 2009 in accordance with the Turkish Associations Law No. 5253. The association is subject to inspection by the Provincial Directorate of Associations and the Ministry of Interior. Its headquarters is in Istanbul, Turkey. The association supports the basic (shelter, food aid, food safety, nutrition, non-food supplies, water, hygiene, sanitation, health, etc.), psychological and social (psychosocial support, protection, education, communication, empowerment) of affected individuals and communities during the emergency response phase, resilience, etc.) is a humanitarian aid organization that carries out emergency aid activities to identify and meet their needs.

The activities of the association started before it was legally established as an association in 2009. Since 2005, the association has helped the victims of the Iran and Pakistan earthquakes. Emergency earthquake measures were carried out for those affected by the Elazığ earthquake in 2010, the Kütahya (Simav) and Van city earthquakes in 2011, and the Tabriz Iran earthquake in 2012.

The association opened its first community center in Hatay in 2012 to help refugees who took refuge in our country due to the Syrian War. The Association has Refugee Support (cash support, winter preparation aid, Association houses, cash management and livelihoods), Child Protection (advocacy and field activities), Capacity Building in Civil Society and Emergency Aid Programs. As of 2021, the association has separated from standard humanitarian aid processes in order to meet the needs arising in climate-related disasters. It has started to support raising awareness, strengthening and increasing local capacity of disaster-affected communities, the creation of livelihoods projects and the construction of post-disaster reconstruction processes with micro-grants to be distributed to the people of the region. Association operations were carried out in nearly 20 cities in Turkey. As of 31 December 2021, the Association has a total of 17 legal provincial representatives in 10 provinces. Among these, there are 5 community centers called "Support to Life" and 11 case offices called "Support to Life Points". In 2021, the Association supported 61,974 people in need in 13 provinces of Turkey by carrying out emergency relief works in Antalya, Muğla and Kastamonu, as well as in 10 provinces with representations.

The association established the Hayata Destek Derneği Commercial Enterprise (STL İktisadi İşletmesi) named 'destekar' on May 24, 2019, in order to generate income as well as individual supports. The Association owns 100% of its subsidiary, Hayata Destek Derneği Commercial Enterprise.

The general assembly of the association is held every two years in November. The 7th General Assembly was held on November 27, 2021, and the elected members of the board of directors and supervisors are shown below.

The average number of employees of the Association is 409 (352 in 2020) as of the end of 2021.

#### Members of The Board of Directors

Name SURNAME	Gender	Profession	Member Status
EMİNE EMEL ŞENSEZGİN MERGEN	Female	Industrial Engineer	Chairman
ALPER BULUŞ	Male	Tourism	Accountant
DERYA MUTLU	Male	Civil Society	Member
İNCİ AYLIN GEZGÜÇ	Female	Social Entrepreneur	Vice-Chairman
SEMA GENEL KARAOSMANOĞLU	Female	Sociologist	Member

#### Independent Members

Name SURNAME	Gender	Profession	Member Status
AYLİN ŞAHİN	Female	Business Executive	Chairman
BURCU KUĞU BOLAK	Female	Manager	Member
GÜLİSTAN YILMAZ KARAPEÇE	Female	Student	Member

## **Hayata Destek Derneđi**

**As of 31 December 2021**

### **Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

## **2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS**

### **Subsidiaries**

<b>Subsidiary Title</b>	<b>Major Activity</b>	<b>31 December 2021 Rate</b>	<b>31 December 2020 Rate</b>
Hayata Destek Derneđi-STL Commercial Enterprise	Enterprise Support Ser.	%100 (Directly)	%100 (Directly)

The commerical enterprise was established in 2019 at the address of Koşuyolu Neighbourhood Cenap Şahabettin Street No: 42/1 Kadıköy/Istanbul and was registered in the trade registry gazette dated 30.05.2019 and numbered 9840. The principal activity of the business is the execution of purchase-sales and organizational activities within the scope of the activities and projects of the association. The working capital is 5.000,00-TL.

### **Affiliates**

The Association has no affiliates.

### **Basis of Presentation of Unconsolidated Financial Statements**

The Association keeps its financial records in Turkish Lira (TL) in line with the current commercial law and relevant legislation in Turkey. At the end of 1992, the Ministry of Finance published a communiqué covering all institutions (except financial institutions) that keep their accounting records on balance sheet basis. The relevant communiqué envisages these institutions to prepare their financial statements in a standard way, starting in 1994, using a uniform chart of accounts and some basic accounting and reporting concepts. The Communiqué also envisages that the aforementioned basic accounting concepts will be complemented by accounting standards to be published later.

The association has prepared its unconsolidated financial statements in Turkish Lira in accordance with the provisions of the Law on Associations and the Ministry of Finance and the accounting policies specified in Note 3.

These accounting and reporting standards differ significantly from the accounting standards accepted in other countries and the "International Financial Reporting Standards" ("IFRS") published by the International Accounting Standards Committee, and these differences are not reflected in the unconsolidated financial statements. Accordingly, the unconsolidated financial statements do not reflect the financial position and operating results of the Association in accordance with the accounting principles applied in other countries and in accordance with IFRS.

## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

### 3. SUMMARY OF KEY ACCOUNTING POLICIES

#### Key Accounting Policies

The significant accounting policies followed in the preparation of the unconsolidated financial statements are summarized below.

##### *Cash And Cash Equivalents*

*Liquid assets consist of cash in cash and in banks. Liquid assets are short-term highly liquid assets that can be easily converted into cash deposits is recognized on a cash basis at maturity.*

##### *Tangible Fixed Assets*

*All tangible assets are initially recorded at cost. Cost of tangible asset value; consists of the purchase price and non-refundable taxes. The association does not allocate depreciation for its tangible assets.*

##### *Intangible Fixed Assets*

*Intangible assets are initially recorded at cost. In order for intangible assets to be capitalized, the future economic benefit of the related asset to the Association must be detectable and the cost of the asset must be reliably measured. The association does not allocate depreciation for its intangible assets.*

##### *Foreign Currency Transactions*

*Transactions in foreign currencies during the year are converted into Turkish Lira based on the exchange rates prevailing on the date of the transaction. At the end of the year, the association sells its foreign currency assets and liabilities, T.C. The Central Bank has reflected it in its unconsolidated financial statements by valuing it with the foreign exchange buying rate.*

Exchange rates announced by the Central Bank of the Republic of Turkey:

	31 December 2021	31 December 2020
Usd	13,3290	7,4194
Euro	15,0867	9,1164
GBP	17,9667	10,1142

##### *Related Parties*

In these unconsolidated financial statements, the Commercial Enterprises of which the Association is a partner and the Association are considered as related parties. Disclosures regarding related parties are also specified in the footnotes 2, 5 and 8.

##### *Stocks*

Stocks are valued at cost and consist of books and office supplies purchased through donations.

##### *Other Balance Sheet Items*

Other balance sheet items are mainly reflected with their recorded values.

##### *Donations and Project Revenues*

All donations and supports made by real or legal persons are recorded as income. Non-cash donations and supports are evaluated and recorded in accordance with the relevant legislation.

In addition to the donations, it collects in realizing its projects, the association also provides cash financial support from local and foreign government aid organizations and the business world. Such revenues are recognized as income as the expenses of the related projects are realized.

## Hayata Destek Derneđi

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 4. CASH AND CASH EQUIVALENTS

	31 December 2021	31 December 2020
Cash Account	123.302	13.708
Banks Account	29.036.781	22.436.517
- Banks (Demand Deposits)	17.915.845	19.274.627
- Banks (Time Deposits)	11.120.936	3.161.890
<b>Total</b>	<b>29.160.083</b>	<b>22.450.225</b>

The distribution of cash account in terms of currency is explained below;

Currency	31 December 2021	31 December 2020
TL	101.505	863
Usd	6.665	3.707
Euro	15.132	9.138
<b>Total</b>	<b>123.302</b>	<b>13.708</b>

The distribution of demand deposits in terms of currency is explained below;

Currency	31 December 2021	31 December 2020
TL	3.584.471	7.859.639
Usd	1.911.291	79.515
Euro	12.420.083	11.335.473
<b>Total</b>	<b>17.915.845</b>	<b>19.274.627</b>

The distribution of time deposits in terms of currency is explained below;

Currency	31 December 2021	31 December 2020
TL	7.334.117	2.459.117
Usd	1.275.804	702.773
Euro	2.511.015	-
<b>Total</b>	<b>11.120.936</b>	<b>3.161.890</b>

**Hayata Destek Derneđi****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**5. FINANCIAL INVESTMENTS**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Subsidiaries	5.000	5.000
<b>Total</b>	<b>5.000</b>	<b>5.000</b>

**6. FINANCIAL LIABILITIES****Other Financial Liabilities**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Other Financial Payables	8.132	1.340
<b>Total</b>	<b>8.132</b>	<b>1.340</b>

**7. TRADE RECEIVABLES AND TRADE PAYABLES**

The details of the Association's account receivables as of the date of the statement of financial position are as follows;

**a) Trade Receivables****Other Receivables from Unrelated Parties (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Doubtful Receivables	4.000	4.000
Provision For Doubtful Receivables (-)	(4.000)	(4.000)
<b>Total</b>	<b>-</b>	<b>-</b>

The movement table regarding the provision for doubtful receivables of the Association is as follows:

**Provision for doubtful receivables movements**

	<b>31 December 2021</b>	<b>31 December 2020</b>
As of January 1	4.000	8.000
Receipts	-	(4.000)
Inputs During the Period	-	-
<b>As of 31 December</b>	<b>4.000</b>	<b>4.000</b>

**Account Receivables from Unrelated Parties (Long Term)**

The Association has no account receivables from unrelated parties. (31 December 2020: None.)

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**7. TRADE RECEIVABLES AND TRADE PAYABLES (Cont.)****b) Trade Payable**

The details of the Association's account payables as of the date of the statement of financial position are as follows:

**Accounts Payables to Unrelated Parties (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Sellers	717.226	1.089.150
Other Account Payables	41.541	22.079
<b>Total</b>	<b>758.767</b>	<b>1.111.229</b>

**Account Payables to Related Parties (Short Term)**

The Association has no account payable to related parties. (31 December 2020: None.)

**8. OTHER RECEIVABLES AND OTHER LIABILITIES****a) Other Receivables****Other Receivables from Unrelated Parties (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Deposits and Guarantees Given	31.642	31.574
Other Receivables	26.298	5.031
- <i>Receivables from Other Parties</i>	26.298	5.031
<b>Total</b>	<b>57.940</b>	<b>36.605</b>

**Other Receivables from Related Parties (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Receivables from Subsidiaries	704.655	152.155
<b>Total</b>	<b>704.655</b>	<b>152.155</b>

**Other Receivables from Unrelated Parties (Long Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Deposits and Guarantees Given	57.034	57.802
<b>Total</b>	<b>57.034</b>	<b>57.802</b>

**Other Receivables from Related Parties (Long Term)**

The Association has no other receivables from related parties. (31 December 2020: None.)

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**8. OTHER RECEIVABLES AND OTHER LIABILITIES (Cont.)****b) Other Payables****Other Payables to Related Parties (Short Term)**

The Association has no other payables to related parties. (31 December 2020: None.)

**Other Payables to Unrelated Parties (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Other Payables	90.184	40.959
Taxes, Fees and Other Deductions Payable	779.568	535.299
<b>Total</b>	<b>869.752</b>	<b>576.258</b>

**c) Payables within the Scope of Employee Benefits**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Payables to Personnel	28.602	1.544
Social Security Institution Premiums to Be Paid	1.103.065	812.986
<b>Total</b>	<b>1.131.667</b>	<b>814.530</b>

**9. INVENTORY**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Other Stocks	28.180	2.300
<b>Total</b>	<b>28.180</b>	<b>2.300</b>

**10. PREPAID EXPENSES AND DEFERRED INCOME****Prepaid Expenses (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Project Expenses	360.890	174.617
Insurance and Other Expenses	30.134	38.950
<b>Total</b>	<b>391.024</b>	<b>213.567</b>

**Long Term**

The Association has no long-term prepaid expenses. (31 December 2020: None.)

**Deferred Income (Short Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Revenues for Future Months	277.778	333.333
<b>Total</b>	<b>277.778</b>	<b>333.333</b>

**Deferred Income (Long Term)**

	<b>31 December 2021</b>	<b>31 December 2020</b>
Revenues for the Future Years	-	277.778
<b>Total</b>	<b>-</b>	<b>277.778</b>



## Hayata Destek Derneđi

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 11. INVESTMENTS VALUED BY EQUITY METHOD

The Association has no investments in the equity method. (31 December 2020: None.)

#### 12. INVESTMENTS PROPERTY

The Association has no investment properties. (31 December 2020: None.)

#### 13. TANGIBLE FIXED ASSETS

The Association, which does not have any liability other than income tax withholding due to its legal personality, is not obliged to keep books and depreciate within the scope of tax legislation. On the other hand, it is optional for taxpayers to benefit from depreciation in terms of the Tax Procedure Law. At the request of the association's management, depreciation has been set aside and arranged in the financial statements.

31 December 2021	Furnitures and Fixtures	Total
<b><u>Margin</u></b>		
Opening balance		-
1 January 2021	665.989	665.989
Purchases	104.314	104.314
Transfer	-	-
Sold	-	-
<b>31 December 2021 Closing Balance</b>	<b>770.303</b>	<b>770.303</b>
<b><u>Accumulated Depreciation</u></b>		
Opening balance		-
1 January 2021	531.974	531.974
Current period Depreciation	55.298	55.298
Transfer	-	-
Sold	-	-
<b>31 December 2021</b>	<b>587.272</b>	<b>587.272</b>
<b>1 January 2021 Net book value</b>	<b>134.015</b>	<b>134.015</b>
<b>31 December 2021 Net book value</b>	<b>183.031</b>	<b>183.031</b>

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**13. TANGIBLE FIXED ASSETS (Cont.)**

<b>31 December 2020</b>	<b>Furnitures and Fixtures</b>	<b>Total</b>
<b><u>Margin</u></b>		
Opening balance		-
1 January 2020	659.989	659.989
Purchases	6.000	6.000
Transfer	-	-
Sold	-	-
<b>31 December 2020 Closing Balance</b>	<b>665.989</b>	<b>665.989</b>
<b><u>Accumulated Depreciation</u></b>		
Opening balance		-
1 January 2020	286.080	286.080
Current Period Depreciation	245.894	245.894
Transfer	-	-
Sold	-	-
<b>31 December 2020</b>	<b>531.974</b>	<b>531.974</b>
<b>1 January 2020 Net book value</b>	<b>373.909</b>	<b>373.909</b>
<b>31 December 2020 Net book value</b>	<b>134.015</b>	<b>134.015</b>

**14. INTANGIBLE FIXED ASSETS**

The Association has no intangible assets. (31 December 2020: None.)

**15. LEASING TRANSACTIONS**

None. (31 December 2020: None.)

**16. IMPAIRMENT OF ASSETS**

None. (31 December 2020: None.)

**17. GOVERNMENT INCENTIVES AND SUBSIDIES**

None. (31 December 2020: None.)

**18. LOAN COSTS**

None. (31 December 2020: None.)

## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

## 19. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES

### Period Income and Tax Liability

According to the 1st article of the Corporate Tax Law No. 5520, the association is not considered among the corporate taxpayers, while the commercial enterprises belonging to the associations are subject to the tax with the versicle (ç) of the same article. Sub-article (5) of the 2nd versicle of the relevant law explains the taxpayer, and Commercial enterprises belonging to associations are within the scope of corporate tax liability.

### Other Short Term Provisions

	31 December 2021	31 December 2020
Diakonie Katastrophenhilfe	9.465.288	5.190.230
United Nations High Commissioner for Refugees (UNHCR)	286.409	276.376
United Nations Childrens Fund (UNICEF)	269.189	423.832
Caritas	1.169.511	98.514
Danish Refugee Council (DRC)	1.646.178	1.388.612
United Nations Entity for Gender Equality and the Empowerment of Women	59.629	43.451
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	349.583	5.723.437
Terre Des Hommes (TDH)	2.436.163	810.097
Yavuz Demirci	-	600
Hrant Dink Vakfı	-	2.964
Carma Danışmanlık ve Ticaret Ltd. Şti.	49.405	31.705
Sivil Toplum İçin Destek Vakfı	10.478	29.277
Research Executive Agency (REA)	229.431	147.999
Turkish Philanthropy Fund	109.488	9.152
World Vision International	17.155	-
Inditex	34.861	-
Südwing E.V.	9.147	-
Anadolu Kültür	27	-
Center for Disaster Philanthropy	1.494.903	-
<b>Total</b>	<b>17.636.845</b>	<b>14.176.246</b>

### Lawsuits Brought Against the Association

As of 31 December 2021, the process is ongoing; There is one enforcement proceeding amounting to 20.020-TL to which the Association is a creditor and one labor law lawsuit to which the Association is a defendant amounting to 125.425-TL. (As of 31 December 2020, there are no lawsuits brought in favor of or against the Association.)

## 20. COMMITMENTS

### Commitments Which Are Not Shown in Liabilities

As of 31 December 2021, the Association does not have any collateral, pledge, mortgage, surety ("CPMS"). (31 December 2020: None.)

## Hayata Destek Derneđi

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 21. EMPLOYEE BENEFITS

	31 December 2021	31 December 2020
Provision for Severance Pay	5.337.722	4.100.286
<b>Total</b>	<b>5.337.722</b>	<b>4.100.286</b>

##### Provision for severance pay:

According to the provisions of the current Labor Law, these workers whose employment contract is terminated in order to be entitled to severance pay are obliged to be paid the legal severance pay they are entitled to. In addition, according to the Law No. 2422 dated March 6, 1981 and the Law No. 4447 dated August 25, 1999 and Article 60 of the Social Security Law No. 506, which is still in effect, those who have the legal right to receive severance pay and leave the job have the right to receive severance pay. Some transitional provisions related to pre-retirement service conditions were removed from the Law with the amendment of the relevant law on 23 May 2002.

Severance pay to be paid is subject to a monthly ceiling of 8.284,51 TL as of 31 December 2021, and 10.848,59 TL per month as of 01 January 2022 (01 January 2021: 7,638,96 TL, 31 December 2020: 7,117,17 TL).

##### Movement table of severance pay provision:

	31 December 2021	31 December 2020
Opening Balance	4.100.286	2.861.828
Service cost	2.492.374	2.980.595
Severance payments paid	(1.254.938)	(1.742.137)
<b>Closing balance</b>	<b>5.337.722</b>	<b>4.100.286</b>

As of 31 December 2021 and 31 December 2020, the entire service cost is included in other expenses.

#### 22. OTHER ASSETS AND LIABILITIES

##### Other Current Assets

	31 December 2021	31 December 2020
Income Accruals	-	998.321
Business Advances	85	29.998
Advances to Personnel	36.713	1.800
<b>Total</b>	<b>36.798</b>	<b>1.030.119</b>

## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

## 23. CAPITAL, RETAINED EARNINGS AND OTHER EQUITY COMPONENTS

Associations, pursuant to clause a) of Article 2 of the Associations Law No. 5253; It refers to “personal groups with legal personality formed by at least seven real or legal persons by constantly combining their knowledge and work, in order to realize a specific and common purpose not prohibited by law, other than sharing profits”. The association has no capital.

### a) Prior Years' Profits/(Losses)

	31 December 2021	31 December 2020
Beginning of Period	2.606.826	2.210.235
Previous Year Profit/Losses	83.961	496.591
End of Period	2.690.787	2.606.826

## 24. REVENUE AND COST OF SALES

### a) Project Revenues

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Conditional Project Donations	71.188.116	58.651.819
Unconditional Donations	732.184	407.146
Donations in kind	240.144	42.592
Total	72.160.444	59.101.557

### b) Other Income

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Project Operating Income	973.491	412.485
Bank Promotion Income	333.333	333.333
SGK Incentive Revenues	434.851	27.731
Total	1.741.675	773.549
Total Amount	73.902.119	59.875.106

### c) Cost of Sales (-)

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Personnel Expenses	(55.284.572)	(41.560.641)
Operational Expenses	(9.177.453)	(7.594.334)
Project Assets	(1.080.237)	(916.131)
Direct Project Expenses	(7.237.037)	(8.636.177)
Total	(72.779.299)	(58.707.283)

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****a.1) Conditional Project Donations**

The details of the association's project income are as follows;

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
DKH1803 Project Donations	-	13.696.595
STL- Evangelisches Werk für Diakonie Project Donations	-	68.091
DKH2001EMR Project Donations	-	305.171
DKH2002 Project Donations	-	327.395
DKH2003 Project Donations	22.845.998	9.489.677
TDH1601 Project Donations	-	403.692
TDH2001 Project Donations	2.220.736	1.042.647
SDC1701 Project Donations	-	148.887
UNHCR2001 Project Donations	-	7.302.521
UNICEF1901 Project Donations	-	8.094.052
UNICEF2001 Project Donations	-	10.922.651
UNICEF2101 Project Donations	19.804.502	-
UNICEF2102 Project Donations	12.735.426	-
CARITAS2001 Project Donations	-	706.167
CARITAS2101 Project Donations	398.635	-
DRC1901 Project Donations	-	2.765.262
DRC2001 Project Donations	3.181.750	675.249
DRC2101 Project Donations	1.190.079	-
DRC2102 Project Donations	303.448	-
UNW2001 Project Donations	427.977	34.106
GIZ1901 Project Donations	-	1.946.448
GIZ2001 Project Donations	5.321.589	209.123
AAR2001 Project Donations	-	116.003
YD1901 Project Donations	-	8.400
STLOVR2021 Project Donations	5.259	-
HDV1801 Project Donations	-	69.330
JANA1901 Project Donations	-	1.250
STDV2001 Project Donations	-	50.914
STDV2002 Project Donations	-	80.012
STDV2003 Project Donations	-	60.798
STDV2101 Project Donations	159.522	-
HOR2001 Project Donations	239.096	36.963
TPF2001 Project Donations	-	90.415
TPF2101 Project Donations	200.661	-
TPF2102 Project Donations	431.617	-
INDI2001 Project Donations	434.342	-
WV2001 Project Donations	429.027	-
SUD2101 Project Donations	62.094	-
WFP2101 Project Donations	781.384	-
AK2101 Project Donations	14.974	-
<b>Total</b>	<b>71.188.116</b>	<b>58.651.819</b>

## Hayata Destek Derneđi

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

## 24. REVENUE AND COST OF SALES (Cont.)

### a.2) Unconditional Donations

The details of the association's unconditional donations are as follows;

	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Virtual Pos Donations Income	94.773	67.884
Association Personal Donation Income	37.022	103.469
SMS (Short Message) Personal Donation Income	3.152	4.133
Crowdfunding	412.957	60.891
Institutional Donation Income	174.591	106.129
Other Donation Income	-	63.690
Association Fees Revenues	9.690	950
<b>Total</b>	<b>732.184</b>	<b>407.146</b>

### a.3) Donations in kind

The details of the association's donations in kind are as follows;

	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Meav Gayrimenkul Yatırım A.Ş.	-	954
Anne Çocuk Eğitim Vakfı	-	17.820
Eczacıbaşı Holding A.Ş.	-	4.728
Farplas Otomotiv A.Ş.	-	300
UNICEF (United Nations International Childrens Emergency Fund)	-	2.823
Barilla Gıda A.Ş.	-	15.967
Ahbap Derneđi	100.000	-
Evyap Sabun Yağ Gliserin San. ve Tic. A.Ş.	5.425	-
Singer Dikiş Makinaları Tic. A.Ş.	1.398	-
Ormo Yün İplik San. ve Tic. A.Ş.	3.880	-
Zeynep Oral	2.225	-
Toyı Oyun ve Tasarım A.Ş.	1.900	-
Koton Mağazacılık Tekstil San. ve Tic. A.Ş.	22.400	-
Demirbaş Bağış Gelirleri	102.916	-
<b>Total</b>	<b>240.144</b>	<b>42.592</b>

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****c.1) Personnel Expenses (-)**

The details of the Association's personnel expenses are as follows;

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
CARITAS2001 Project Expenses	227.182	713.961
CARITAS2101 Project Expenses	83.190	-
DKH1803 Project Expenses	-	9.802.594
DKH2001EMR Project Expenses	-	29.089
DKH2003 Project Expenses	19.225.430	7.700.660
DRC1901 Project Expenses	-	1.890.958
DRC2001 Project Expenses	2.605.979	482.065
DRC2101 Project Expenses	844.762	-
DRC2102 Project Expenses	18.391	-
GIZ1901 Project Expenses	-	1.612.589
GIZ2001 Project Expenses	5.198.596	77.162
HDV1801 Project Expenses	-	69.327
HOR2001 Project Expenses	169.341	-
INDI2001 Project Expenses	379.664	-
SCI1701 Project Expenses	-	113.849
SUD2101 Project Expenses	10.094	-
TDH1601 Project Expenses	-	286.714
TDH2001 Project Expenses	1.590.917	848.144
UNHCR1901 Project Expenses	-	10.302
UNHCR2001 Project Expenses	-	3.899.693
UNHCR2101 Project Expenses	4.957.566	-
UNICEF1901 Project Expenses	-	6.526.911
UNICEF2001 Project Expenses	-	7.469.051
UNICEF2101 Project Expenses	8.987.856	-
UNICEF2102 Project Expenses	10.044.735	-
UNW2001 Project Expenses	228.382	24.054
WFP2101 Project Expenses	693.460	-
WV2001 Project Expenses	19.027	-
Other Project Expenses	-	3.518
<b>Total</b>	<b>55.284.572</b>	<b>41.560.641</b>



**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****c.2) Operational Expenses (-)**

The operational expenses details of the Association are as follows;

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
AAR2001 Project Expenses	-	1.276
AK2101 Project Expenses	420	-
CARITAS2001 Project Expenses	89.463	50.524
CARITAS2101 Project Expenses	2.282	-
DKH1803 Project Expenses	-	1.607.422
DKH2001EMR Project Expenses	-	44.213
DKH2002 Project Expenses	-	27.643
DKH2003 Project Expenses	3.376.014	1.399.899
DRC1901 Project Expenses	-	356.300
DRC2001 Project Expenses	576.192	96.109
DRC2101 Project Expenses	244.301	-
DRC2102 Project Expenses	40.460	-
GIZ1901 Project Expenses	-	295.639
GIZ2001 Project Expenses	320.304	9.386
HOR2001 Project Expenses	18.160	36.965
INDI2001 Project Expenses	7.434	-
SCI1701-2 Project Expenses	-	3.024
STDV2001 Project Expenses	-	10.110
STDV2002 Project Expenses	-	24.875
STDV2003 Project Expenses	-	6.078
STDV2101 Project Expenses	6.822	-
SUD2101 Project Expenses	33.139	-
TDH1601 Project Expenses	-	105.420
TDH2001 Project Expenses	573.519	118.309
TPF2001 Project Expenses	-	2.782
TPF2101 Project Expenses	561	-
TPF2102 Project Expenses	3.522	-
UNHCR2001 Project Expenses	-	804.715
UNHCR2101 Project Expenses	901.543	-
UNICEF1901 Project Expenses	-	1.294.665
UNICEF2001 Project Expenses	-	1.298.310
UNICEF2101 Project Expenses	1.252.131	-
UNICEF2102 Project Expenses	1.596.661	-
UNW2001 Project Expenses	83.100	670
WFP2101 Project Expenses	51.425	-
<b>Total</b>	<b>9.177.453</b>	<b>7.594.334</b>

**Hayata Destek Derneđi****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****c.3) Project Asset Expenses (-)**

The details of the Association's project asset expenses are as follows;

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
CARITAS2001 Project Expenses	46.492	5.550
DKH1803 Project Expenses	-	46.231
DKH2003 Project Expenses	-	263.325
DRC1901 Project Expenses	-	23.276
DRC2001 Project Expenses	3.000	83.370
DRC2101 Project Expenses	68.630	-
DRC2102 Project Expenses	2.685	-
GIZ2001 Project Expenses	-	122.577
INDI2001 Project Expenses	7.759	-
TDH2001 Project Expenses	55.680	56.211
UNHCR2001 Project Expenses	-	219.167
UNHCR2101 Project Expenses	110.420	-
UNICEF1901 Project Expenses	-	9.511
UNICEF2001 Project Expenses	-	77.163
UNICEF2101 Project Expenses	398.020	-
UNICEF2102 Project Expenses	286.063	-
UNW2001 Project Expenses	9.860	9.750
WFP2101 Project Expenses	91.628	-
<b>Total</b>	<b>1.080.237</b>	<b>916.131</b>

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****c.4) Direct Project Expenses (-)**

The details of the Association's direct project expenses are as follows;

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
AAR2001 Project Expenses	-	109.271
AK2101 Project Expenses	14.554	-
CARITAS2001 Project Expenses	36.458	34.640
CARITAS2101 Project Expenses	170.188	-
DKH1803 Project Expenses	-	2.221.387
DKH2001EMR Project Expenses	-	231.877
DKH2002 Project Expenses	-	276.920
DKH2003 Project Expenses	241.871	126.881
DRC1901 Project Expenses	-	485.913
DRC2001 Project Expenses	495.981	12.813
DRC2101 Project Expenses	32.386	-
DRC2102 Project Expenses	222.060	-
GIZ1901 Project Expenses	-	38.188
GIZ2001 Project Expenses	208.613	-
HOR2001 Project Expenses	2.028	-
SCI1701 Project Expenses	-	12.773
STDV2001 Project Expenses	-	49.800
STDV2002 Project Expenses	-	56.136
STDV2003 Project Expenses	-	52.913
STDV2101 Project Expenses	152.700	-
TDH1601 Project Expenses	-	9.065
TDH2001 Project Expenses	620	20.001
TPF2001 Project Expenses	-	87.636
TPF2101 Project Expenses	200.100	-
TPF2102 Project Expenses	428.095	-
UNHCR2001 Project Expenses	504	2.466.801
UNHCR2101 Project Expenses	3.333.315	-
UNICEF1901 Project Expenses	-	258.750
UNICEF2001 Project Expenses	1.120	2.076.012
UNICEF2101 Project Expenses	373.315	-
UNICEF2102 Project Expenses	804.862	-
UNW2001 Project Expenses	106.269	-
WFP2101 Project Expenses	1.998	-
WV2001 Project Expenses	410.000	-
YD1901 Project Expenses	-	8.400
<b>Total</b>	<b>7.237.037</b>	<b>8.636.177</b>

**Hayata Destek Derneđi**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's AK2101 project are as follows;

**SUMMARY OF THE PROJECT**

**Project Title** Anadolu Kùltür-Positive Support of Children's Living Together

**Project Code** AK2101

**Country, Location, Region** İstanbul

**Project Start Date** 14.10.2021

**Project End Date** 30.11.2021

**Original Budget** 15.000 TL

AK2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Direct Project Costs	13.000,00	13.053,90	100%
Operational Costs	2.000,00	1.919,60	96%

GRAND TOTAL	15.000,00	14.973,50	100%
-------------	-----------	-----------	------

PROJECT PAYMENTS	15.000,00	TL
---------------------	-----------	----

NET OFF	26,50	TL
---------	-------	----

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's CARITAS2001 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Improving Employability of Syrian Refugees Out of Camps in Mardin.**Project Code** CARITAS2001**Country, Location,****Region** Mardin**Project Start Date** 01.01.2020**Project End Date** 31.03.2021**Original Budget** 158.111 EUR

CARITAS2001 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate	Actual. EUR 2021 Cumulative	Remaining EUR by Budget
Personnel Expenses	659.257,79	133.818,65	20%	94.179,68	14.815,43	16%	95.008,82	-829,13
Direct Project Costs	298.518,71	239.598,74	80%	42.645,53	26.526,63	62%	42.656,92	-11,39
Operational Costs	76.592,88	25.217,98	33%	10.941,84	2.791,95	26%	10.425,69	516,15
Indirect Costs	72.405,86	27.904,48	39%	10.343,69	3.089,38	30%	10.366,40	-22,71
<b>GRAND TOTAL</b>	<b>1.106.775,24</b>	<b>426.539,85</b>	<b>39%</b>	<b>158.110,75</b>	<b>47.223,38</b>	<b>30%</b>	<b>158.457,82</b>	<b>-347,07</b>

<b>PROJECT PAYMENTS</b>	<b>57.782,76</b>	<b>EUR</b>	<b>158.110,75</b>	<b>EUR</b>
-----------------------------	------------------	------------	-------------------	------------

<b>NET OFF</b>	<b>10.559,38</b>	<b>EUR</b>	<b>-347,07</b>	<b>EUR</b>
----------------	------------------	------------	----------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's CARITAS2101 project are as follows;

**SUMMARY OF THE PROJECT**

<b>Project Title</b>	Supporting the Integration of People under Temporary Protection and International Protection and Local Women in Mardin
<b>Project Code</b>	CARITAS2101
<b>Country, Location, Region</b>	Mardin
<b>Project Start Date</b>	01.10.2021
<b>Project End Date</b>	30.09.2022
<b>Original Budget</b>	90.277 EUR

CARITAS2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate	Actual, EUR 2021 Cumulative	Remaining EUR by Budget
Personnel Expenses	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Direct Project Costs	274.747,58	134.680,44	49%	26.494,46	8.877,57	34%	8.877,57	17.616,89
Operational Costs	600.177,42	120.632,73	20%	57.876,32	7.951,60	14%	7.951,60	49.924,72
Indirect Costs	61.244,75	0,00	0%	5.905,95	0,00	0%	0,00	5.905,95
<b>GRAND TOTAL</b>	<b>936.169,75</b>	<b>255.313,17</b>	<b>27%</b>	<b>90.276,74</b>	<b>16.829,17</b>	<b>19%</b>	<b>16.829,17</b>	<b>73.447,57</b>

<b>PROJECT PAYMENTS</b>	<b>72.538,31</b>	<b>EUR</b>	<b>72.538,31</b>	<b>EUR</b>
-----------------------------	------------------	------------	------------------	------------

<b>NET OFF</b>	<b>55.709,14</b>	<b>EUR</b>	<b>55.709,14</b>	<b>EUR</b>
----------------	------------------	------------	------------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's DKH2003 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Community-based protection, Specialized services, Work to strengthen local capacity**Project Code** DKH2003**Country, Location,****Region** Mersin, İstanbul, Diyarbakır, Batman, Mardin, Şanlıurfa, GM&Ankara / Türkiye**Project Start Date** 01.07.2020**Project End Date** 31.12.2021**Original Budget** 3.418.954 EUR

<b>DKH2003 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realiz ation rate</b>	<b>Budget EUR</b>	<b>Actual EUR 2021</b>	<b>% Realiz ation rate</b>	<b>Actual. EUR 2021 Cumulative</b>	<b>Remainin g EUR by Budget</b>
Investments	485.117,37	40.188,44	8%	50.362,46	3.932,55	8%	50.668,11	-305,65
Help Products	1.353.184,28	960.926,09	71%	140.480,82	94.307,32	67%	139.112,88	1.367,94
Direct Project Costs	30.605.071,93	21.507.392,03	70%	3.177.265,47	2.132.536,36	67%	3.083.494,98	93.770,50
Service Costs	489.766,60	334.423,60	68%	50.845,12	33.000,67	65%	47.196,36	3.648,75
<b>GRAND TOTAL</b>	<b>32.933.140,18</b>	<b>22.842.930,16</b>	<b>69%</b>	<b>3.418.953,87</b>	<b>2.263.776,90</b>	<b>66%</b>	<b>3.320.472,34</b>	<b>98.481,54</b>

<b>PROJECT PAYMENT S</b>	<b>1.892.387,96</b>	<b>EUR</b>	<b>3.371.722,43</b>	<b>EUR</b>
----------------------------------	---------------------	------------	---------------------	------------

<b>NET OFF</b>	<b>-371.388,94</b>	<b>EUR</b>	<b>51.250,09</b>	<b>EUR</b>
----------------	--------------------	------------	------------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's DRC2001 project are as follows;

**SUMMARY OF THE PROJECT****Project Title** Supporting people affected by displacement in Turkey with interventions to reduce protection risks**Project Code** DRC2001**Country, Location,****Region** Adana, Iskenderun**Project Start Date** 01.10.2020**Project End Date** 31.10.2021**Original Budget** 450,923 EUR

<b>DRC2001 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>	<b>Budget EUR</b>	<b>Actual EUR 2021</b>	<b>% Realization rate</b>	<b>Actual. EUR 2021 Cumulative</b>	<b>Remaining EUR by Budget</b>
Investments	88.285,50	13.208,45	15%	10.046,63	1.293,66	13%	10.408,18	-361,55
Help Products	663.459,96	646.583,37	97%	69.755,76	64.350,56	92%	69.947,29	-191,54
Direct Project Costs	3.183.927,75	2.995.560,71	94%	362.321,75	304.636,47	84%	361.613,67	708,08
Service Costs	38.085,75	33.558,88	88%	4.334,05	3.458,90	80%	4.315,46	18,59
Indirect Costs	39.737,59	36.889,11	93%	4.464,58	3.737,40	84%	4.462,85	1,74
<b>GRAND TOTAL</b>	<b>4.013.496,54</b>	<b>3.725.800,52</b>	<b>93%</b>	<b>450.922,77</b>	<b>377.476,98</b>	<b>84%</b>	<b>450.747,45</b>	<b>175,32</b>

<b>PROJECT PAYMENTS</b>	<b>180.369,10</b>	<b>EUR</b>	<b>405.830,49</b>	<b>EUR</b>
-------------------------	-------------------	------------	-------------------	------------

<b>NET OFF</b>	<b>-197.107,88</b>	<b>EUR</b>	<b>-44.916,96</b>	<b>EUR</b>
----------------	--------------------	------------	-------------------	------------



**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's DRC2101 project are as follows;

**SUMMARY OF THE PROJECT****Project Title** Responding to Protection Risks and Strengthening Local Service Delivery and Protection Environment for the Displaced Population who Affected in Turkey**Project Code** DRC2101**Country, Location,****Region** Adana, İskenderun**Project Start Date** 01.10.2021**Project End Date** 31.09.2022**Original Budget** 510.000 EUR

DRC2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate	Expenditure remaining after 2021 EUR
Investments	54.500,00	71.505,16	131%	4.954,55	5.435,82	110%	-481,28
Help Products	483.637,18	87.489,09	18%	43.967,02	6.918,61	16%	37.048,41
Direct Project Costs	4.935.551,07	1.018.622,38	21%	448.686,46	76.194,48	17%	372.491,98
Service Costs	80.767,20	12.462,01	15%	7.342,47	1.013,70	14%	6.328,77
Indirect Costs	55.544,55	11.900,79	21%	5.049,50	895,63	18%	4.153,88
<b>GRAND TOTAL</b>	<b>5.610.000,00</b>	<b>1.201.979,43</b>	<b>21%</b>	<b>510.000,00</b>	<b>90.458,24</b>	<b>18%</b>	<b>419.541,76</b>

<b>PROJECT PAYMENTS</b>	<b>204.000,00</b>	<b>EUR</b>	<b>EUR</b>
-----------------------------	-------------------	------------	------------

<b>NET OFF</b>	<b>113.541,76</b>	<b>EUR</b>	<b>EUR</b>
----------------	-------------------	------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's DRC2102 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Minimizing Protection Risks Faced by Displaced Afghans in Van and Diyarbakir**Project Code** DRC2102**Country, Location, Region** Van, Turkey**Project Start Date** 01.09.2021**Project End Date** 31.12.2021**Original Budget** 303.448 TL

<b>DRC2102 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>
<b>Personnel Expenses</b>	<b>18.508,30</b>	<b>18.091,04</b>	<b>98%</b>
<b>Direct Project Costs</b>	<b>222.947,00</b>	<b>222.947,00</b>	<b>100%</b>
<b>Operational Costs</b>	<b>42.140,96</b>	<b>42.558,22</b>	<b>101%</b>
<b>Indirect Costs</b>	<b>19.851,74</b>	<b>19.851,74</b>	<b>100%</b>

<b>GRAND TOTAL</b>	<b>303.448,00</b>	<b>303.448,00</b>	<b>100%</b>
--------------------	-------------------	-------------------	-------------

<b>PROJECT PAYMENTS</b>	<b>303.448,00</b>	<b>TL</b>
-------------------------	-------------------	-----------

<b>NET OFF</b>	<b>0,00</b>	<b>TL</b>
----------------	-------------	-----------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's GIZ2001 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Creating short-term employment opportunities for the vulnerable people living in Adana and Istanbul in order to reduce the economic effects of the epidemic.**Project Code** GIZ2001**Country, Location,****Region** İstanbul, Adana**Project Start Date** 01.12.2020**Project End Date** 30.09.2021**Original Budget** 759.533 EUR

GIZ2001 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate	Actual. EUR 2021 Cumulative	Remaining EUR by Budget
Personnel Expenses	1.907.836,21	1.773.723,96	93%	200.150,67	185.352,05	93%	193.666,47	6.484,20
Travel Costs	18.532,28	16.106,09	87%	1.944,22	1.676,22	86%	1.935,37	8,85
Service Costs	247.596,33	234.342,27	95%	25.975,28	23.900,51	92%	23.932,96	2.042,32
Material Costs	281.362,95	114.299,75	41%	29.517,72	12.881,70	44%	26.809,95	2.707,77
Beneficiary Costs	4.194.985,33	3.508.019,47	84%	440.094,98	359.892,06	82%	359.892,06	80.202,92
Formal Expenses	115.920,00	94.191,90	81%	12.161,14	10.163,97	84%	10.163,97	1.997,18
Indirect Costs	473.636,32	401.847,84	85%	49.689,08	41.570,66	84%	43.148,05	6.541,03
<b>GRAND TOTAL</b>	<b>7.239.869,42</b>	<b>6.142.531,28</b>	<b>85%</b>	<b>759.533,09</b>	<b>635.437,16</b>	<b>84%</b>	<b>659.548,83</b>	<b>99.984,26</b>

<b>PROJECT PAYMENTS</b>	<b>0,00</b>	<b>EUR</b>	<b>658.572,00</b>	<b>EUR</b>
<b>NET OFF</b>	<b>-635.437,16</b>	<b>EUR</b>	<b>-976,83</b>	<b>EUR</b>

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's HOR2001 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Migration Impact Evaluation to Improve Integration and Local Development in Rural and Mountainous Areas of Europe**Project Code** HOR2001**Country, Location, Region** İstanbul, TURKEY**Project Start Date** 01.02.2020**Project End Date** 31.01.2023**Original Budget** 58.750 EUR

<b>HOR2001 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>	<b>Budget EUR</b>	<b>Actual EUR 2021</b>	<b>% Realization rate</b>	<b>Actual. EUR 2021 Cumulative</b>	<b>Remaining EUR by Budget</b>
Personnel Expenses	207.681,12	169.336,86	82%	27.500,00	16.797,77	61%	16.797,77	10.702,23
Direct Project Costs	147.264,79	20.187,63	14%	19.500,00	1.954,53	10%	6.334,40	13.165,60
Indirect Costs	88.736,48	47.381,12	53%	11.750,00	4.688,08	40%	5.783,04	5.966,96
<b>GRAND TOTAL</b>	<b>443.682,38</b>	<b>236.905,61</b>	<b>53%</b>	<b>58.750,00</b>	<b>23.440,38</b>	<b>40%</b>	<b>28.915,21</b>	<b>29.834,79</b>

<b>PROJECT PAYMENTS</b>	<b>25.909,07</b>	<b>EUR</b>	<b>48.634,09</b>	<b>EUR</b>
-----------------------------	------------------	------------	------------------	------------

<b>NET OFF</b>	<b>2.468,69</b>	<b>EUR</b>	<b>19.718,88</b>	<b>EUR</b>
----------------	-----------------	------------	------------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's INDI2001 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Facilitating Equal Working Spaces and Peaceful Living Culture in Istanbul and Bursa**Project Code** INDI2001**Country, Location,****Region** İstanbul & Bursa, Turkey**Project Start Date** 15.02.2021**Project End Date** 31.12.2021**Original Budget** 48.338 EUR

<b>HOR2001 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>	<b>Budget EUR</b>	<b>Actual EUR 2021</b>	<b>% Realization rate</b>
<b>Personnel Expenses</b>	<b>315.246,00</b>	<b>328.288,94</b>	<b>104%</b>	<b>32.189,86</b>	<b>35.733,72</b>	<b>111%</b>
<b>Reporting Costs</b>	<b>55.500,00</b>	<b>51.579,86</b>	<b>93%</b>	<b>5.667,12</b>	<b>5.207,77</b>	<b>92%</b>
<b>Operational Costs</b>	<b>59.610,00</b>	<b>14.987,38</b>	<b>25%</b>	<b>6.086,79</b>	<b>1.646,94</b>	<b>27%</b>
<b>Indirect Costs</b>	<b>43.035,60</b>	<b>39.485,62</b>	<b>92%</b>	<b>4.394,38</b>	<b>4.258,84</b>	<b>97%</b>

<b>GRAND TOTAL</b>	<b>473.391,60</b>	<b>434.341,80</b>	<b>92%</b>	<b>48.338,15</b>	<b>46.847,27</b>	<b>97%</b>
--------------------	-------------------	-------------------	------------	------------------	------------------	------------

<b>PROJECT PAYMENTS</b>	<b>48.305,50</b>	<b>EUR</b>
-----------------------------	------------------	------------

<b>NET OFF</b>	<b>1.458,23</b>	<b>EUR</b>
----------------	-----------------	------------

**Hayata Destek Derneđi**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's STDV2101 project are as follows;

**SUMMARY OF THE PROJECT**

**Project Title** Mersin and Antalya Cities Forest Fires Emergency Support Fund

**Project Code** STDV2101

**Country, Location, Region** Mersin, Antalya

**Project Start Date** 08.10.2021

**Project End Date** 08.12.2021

**Original Budget** 170.000 TL

STDV2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Personnel Expenses	3.000,00	1.596,00	53%
Direct Project Costs	152.000,00	152.700,00	100%
Operational Costs	15.000,00	5.226,00	35%

GRAND TOTAL	170.000,00	159.522,00	94%
-------------	------------	------------	-----

PROJECT PAYMENTS	170.000,00	TL
------------------	------------	----

NET OFF	10.478,00	TL
---------	-----------	----

**Hayata Destek Derneği**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's SUD2101 project are as follows;

**SUMMARY OF THE PROJECT**

**Project Title** Facts of Informal Employees in the Leather Industry in Istanbul

**Project Code** SUD2101

**Country, Location,**

**Region** Istanbul

**Project Start Date** 01.06.2021

**Project End Date** 31.10.2021

**Original Budget** 6.258 EUR

SUD2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate
Personnel Expenses	12.600,00	10.094,35	80%	1.220,60	1.028,13	84%
Direct Project Costs	30.000,00	30.000,00	100%	2.906,19	3.055,55	105%
Operational Costs	22.000,00	22.000,00	100%	2.131,21	2.131,21	100%
GRAND TOTAL	64.600,00	62.094,35	96%	6.258,00	6.214,89	99%

PROJECT PAYMENTS	6.258,00	EUR
---------------------	----------	-----

NET OFF	43,11	EUR
---------	-------	-----

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's TDH2001 project are as follows;****SUMMARY OF THE PROJECT**

<b>Project Title</b>	Strengthening child protection structures for the safety of Syrian refugee children and Turkish children in host communities in Turkey
<b>Project Code</b>	TDH2001
<b>Country, Location, Region</b>	Türkiye
<b>Project Start Date</b>	01.05.2020
<b>Project End Date</b>	30.04.2023
<b>Original Budget</b>	749.315 EUR

TDH2001 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget EUR	Actual EUR 2021	% Realization rate	Actual. EUR 2021 Cumulative	Expenditure remaining after 2021 EUR
Personnel Expenses	3.193.516,71	1.553.462,26	49%	489.128,00	152.884,08	31%	252.958,94	236.169,06
Direct Project Costs	861.429,73	401.815,40	47%	131.939,00	33.813,01	26%	36.118,93	95.820,07
Operational Costs	708.696,83	204.360,05	29%	108.546,00	20.425,02	19%	34.567,66	73.978,34
Equipment	128.634,36	61.098,25	47%	19.702,00	6.098,54	31%	12.739,14	6.962,86
<b>GRAND TOTAL</b>	<b>4.892.277,64</b>	<b>2.220.735,96</b>	<b>45%</b>	<b>749.315,00</b>	<b>213.220,65</b>	<b>28%</b>	<b>336.384,67</b>	<b>412.930,33</b>

<b>PROJECT PAYMENTS</b>	<b>290.796,00</b>	<b>EUR</b>	<b>503.107,00</b>	<b>EUR</b>
<b>NET OFF</b>	<b>77.575,35</b>	<b>EUR</b>	<b>166.722,33</b>	<b>EUR</b>



**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's TPF2101 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Transition Livelihood Support for Vulnerable Population Affected After Forest Fires**Project Code** TPF2101**Country, Location,****Region** Turkey**Project Start Date** 12.08.2021**Project End Date** 01.11.2021**Original Budget** 29.070 USD

<b>TPF2101 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>	<b>Budget USD</b>	<b>Actual USD 2021</b>	<b>% Realization rate</b>
<b>Personnel Expenses</b>	<b>5.000,00</b>	<b>0,00</b>	<b>0%</b>	<b>581,40</b>	<b>0,00</b>	<b>0%</b>
<b>Direct Project Costs</b>	<b>225.000,00</b>	<b>200.100,00</b>	<b>89%</b>	<b>26.162,79</b>	<b>22.655,55</b>	<b>87%</b>
<b>Operational Costs</b>	<b>20.000,00</b>	<b>561,00</b>	<b>3%</b>	<b>2.325,58</b>	<b>63,52</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>250.000,00</b>	<b>200.661,00</b>	<b>80%</b>	<b>29.069,77</b>	<b>22.719,07</b>	<b>78%</b>

<b>PROJECT PAYMENTS</b>	<b>29.069,77</b>	<b>USD</b>
-----------------------------	------------------	------------

<b>NET OFF</b>	<b>6.350,70</b>	<b>USD</b>
----------------	-----------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's TPF2102 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Transition Livelihood Support for Vulnerable Population Affected After Forest Fires**Project Code** TPF2102**Country, Location,****Region** Turkey**Project Start Date** 13.08.2021**Project End Date** 31.12.2021**Original Budget** 37.715 USD

TPF2102 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate	Budget USD	Actual USD 2021	% Realization rate
Personnel Expenses	6.250,00	0,00	0%	711,82	0,00	0%
Direct Project Costs	304.900,00	428.094,92	140%	34.725,50	33.302,59	96%
Operational Costs	20.000,00	3.522,00	18%	2.277,83	296,37	13%
<b>GRAND TOTAL</b>	<b>331.150,00</b>	<b>431.616,92</b>	<b>130%</b>	<b>37.715,16</b>	<b>33.598,96</b>	<b>89%</b>

<b>PROJECT PAYMENTS</b>	<b>37.715,16</b>	<b>USD</b>
-----------------------------	------------------	------------

<b>NET OFF</b>	<b>4.116,20</b>	<b>USD</b>
----------------	-----------------	------------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's UNHCR2101 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Resilience and Strengthening of Syrian Refugees**Project Code** UNHCR2101**Country, Location, Region** Hatay, İstanbul, İzmir - Turkey**Project Start Date** 01.01.2021**Project End Date** 31.12.2021**Original Budget** 9.961.894 TL

UNHCR2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Evaluation and analysis	4.992.156,62	4.793.134,67	96%
SNF	253.640,75	272.884,61	108%
Community mobilization strengthened and expanded	2.250.428,42	2.217.949,05	99%
Enabled access to education and learning	2.082.518,71	2.019.382,94	97%
Indirect Costs	383.149,78	372.134,05	97%

GRAND TOTAL	9.961.894,28	9.675.485,32	97%
-------------	--------------	--------------	-----

PROJECT PAYMENTS	9.961.894,28	TL
------------------	--------------	----

NET OFF	286.408,96	TL
---------	------------	----

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's UNICEF2101 project are as follows;****SUMMARY OF THE PROJECT****Project Title** Reducing Child Protection Risks and Improving Welfare Among the Most Vulnerable Refugee and Turkish Children in Turkey**Project Code** UNICEF2101**Country, Location, Region** HQ, Adana, Diyarbakır, Hatay, Şanlıurfa, Viranşehir**Project Start Date** 01.01.2021**Project End Date** 30.06.2021**Original Budget** 11.539.216 TL

UNICEF2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Output 1: Children and their families facing child protection concerns in rural and urban areas are supported.	9.021.230,64	8.664.861,11	96%
Output 2: The capacity of state and non-governmental child protection actors has been strengthened to effectively implement the existing child protection legislation framework.	783.605,05	564.437,66	72%
Output 3: The Program Cooperation Agreement between UNICEF and STL is managed effectively and efficiently.	1.734.380,34	1.799.665,97	104%
<b>GRAND TOTAL</b>	<b>11.539.216,03</b>	<b>11.028.964,74</b>	<b>96%</b>

<b>PROJECT PAYMENTS</b>	<b>11.091.949,44</b>	<b>TL</b>
-------------------------	----------------------	-----------

<b>NET OFF</b>	<b>62.984,70</b>	<b>TL</b>
----------------	------------------	-----------

Hayata Destek Derneği

As of 31 December 2021

Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 24. REVENUE AND COST OF SALES (Cont.)

The budget and realization details of the Association's UNICEF2102 project are as follows;

### SUMMARY OF THE PROJECT

**Project Title** Reducing Child Protection Risks and Improving Welfare Among the Most Vulnerable Refugee and Turkish Children in Turkey

**Project Code** UNICEF2102

**Country, Location, Region** HQ, Adana, Diyarbakır, Hatay, Şanlıurfa, Viranşehir, Mardin

**Project Start Date** 01.07.2021

**Project End Date** 31.12.2021

**Original Budget** 13.627.187 TL

UNICEF2102 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Output 1: Children and their families facing child protection concerns in rural and urban areas are supported.	10.730.245,86	9.993.216,65	93%
Output 2: The capacity of state and non-governmental child protection actors has been strengthened to effectively implement the existing child protection legislation framework.	864.237,00	782.901,85	91%
Output 3: The Program Cooperation Agreement between UNICEF and STL is managed effectively and efficiently.	2.032.704,30	1.959.307,16	96%

GRAND TOTAL	13.627.187,16	12.735.425,66	93%
-------------	---------------	---------------	-----

PROJECT PAYMENTS	13.004.614,74	TL
------------------	---------------	----

NET OFF	269.189,08	TL
---------	------------	----

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)****The budget and realization details of the Association's UNW2001 project are as follows;****SUMMARY OF THE PROJECT**

**Project Title** Provide community volunteers, community-based organizations and other stakeholders with gender-focused rights and services for women with low literacy levels

**Project Code** UNW2001

**Country, Location, Region** Adana, Mersin, Urfa Haliliye, Urfa Viransehir, Batman, Mardin, Diyarbakır

**Project Start Date** 01.09.2020

**Project End Date** 31.08.2021

**Original Budget** 486.091 TL

UNW2001 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Personnel Expenses	234.234,56	210.547,53	90%
Direct Project Costs	181.830,82	181.009,67	100%
Operational Costs	46.878,35	36.419,83	78%
Indirect Costs	23.147,19	21.398,85	92%

GRAND TOTAL	486.090,92	449.375,88	92%
-------------	------------	------------	-----

2021 PROJECT PAYMENTS	405.924,58	TL
-----------------------	------------	----

NET OFF	-43.451,30	TL
---------	------------	----

**Hayata Destek Derneği**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's WFP2101 project are as follows;

**SUMMARY OF THE PROJECT**

**Project Title** Socio-Economic Empowerment and Sustainability (SES) Program

**Project Code** WFP2101

**Country, Location, Region** İstanbul, Mersin, Hatay, İzmir, Ankara

**Project Start Date** 01.07.2021

**Project End Date** 31.12.2021

**Original Budget** 1.113.616 TL

WFP2101 EXPENSES IN 2021	Budget TL	Actual TL	% Realization rate
Personnel Expenses	792.113,00	691.710,19	87%
Direct Project Costs	43.500,00	14.125,67	32%
Operational Costs	205.150,00	132.674,68	65%
Indirect Costs	72.853,41	58.695,74	81%
<b>GRAND TOTAL</b>	<b>1.113.616,41</b>	<b>897.206,28</b>	<b>81%</b>

<b>2021 PROJECT PAYMENTS</b>	<b>840.079,53</b>	<b>TL</b>
------------------------------	-------------------	-----------

<b>NET OFF</b>	<b>-57.126,75</b>	<b>TL</b>
----------------	-------------------	-----------

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

The budget and realization details of the Association's WV2001 project are as follows;

**SUMMARY OF THE PROJECT****Project Title** Giving Rental Support to Families Who Lost Their Homes in the Earthquake**Project Code** WV2001**Country, Location,****Region** İzmir**Project Start Date** 01.12.2020**Project End Date** 15.02.2021**Original Budget** 59.650 USD

<b>WV2001 EXPENSES IN 2021</b>	<b>Budget TL</b>	<b>Actual TL</b>	<b>% Realization rate</b>	<b>Budget EUR</b>	<b>Actual USD 2021</b>	<b>% Realization rate</b>	<b>Actual. USD 2021 Cumulative</b>	<b>Expenditure remaining after 2021 USD</b>
<b>Direct Project Costs</b>	<b>452.049,18</b>	<b>410.000,00</b>	<b>91%</b>	<b>55.150,00</b>	<b>56.999,81</b>	<b>103%</b>	<b>56.999,81</b>	<b>-1.849,81</b>
<b>Operational Costs</b>	<b>8.196,72</b>	<b>0,00</b>	<b>0%</b>	<b>1.000,00</b>	<b>0,00</b>	<b>0%</b>	<b>0,00</b>	<b>1.000,00</b>
<b>Administrative Expenses</b>	<b>28.688,52</b>	<b>19.027,49</b>	<b>66%</b>	<b>3.500,00</b>	<b>2.645,28</b>	<b>76%</b>	<b>2.645,28</b>	<b>854,72</b>
<b>GRAND TOTAL</b>	<b>488.934,43</b>	<b>429.027,49</b>	<b>88%</b>	<b>59.650,00</b>	<b>59.645,09</b>	<b>100%</b>	<b>59.645,09</b>	<b>4,91</b>

<b>PROJECT PAYMENTS</b>	<b>59.633,09</b>	<b>USD</b>	<b>59.633,09</b>	<b>USD</b>
-----------------------------	------------------	------------	------------------	------------

<b>NET OFF</b>	<b>-12,00</b>	<b>USD</b>	<b>-12,00</b>	<b>USD</b>
----------------	---------------	------------	---------------	------------



**Hayata Destek Derneđi****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**24. REVENUE AND COST OF SALES (Cont.)**

Amount Totals in the columns of the PROJECT SUMMARY Tables (Actual TL) where the budget and realization details of the above projects are presented; As required by internal reporting, it includes current year expenditures and donors' commitments to pay in addition to expenditures. The distribution of the amounts reflected in the General Administrative Expenses (770) to the Service Production Cost (740) in the records of the association on a project basis is as follows:

	Amount (TL)
CARITAS2001 Project Expenses	26.213
DRC2001 Project Expenses	44.649
DRC2101 Project Expenses	11.900
DRC2102 Project Expenses	19.852
GIZ2001 Project Expenses	415.018
HOR2001 Project Expenses	47.377
INDI2001 Project Expenses	39.485
SUD2101 Project Expenses	18.861
UNHCR2101 Project Expenses	372.641
UNICEF2101 Project Expenses	17.643
UNICEF2102 Project Expenses	3.105
UNW2001 Project Expenses	21.765
WFP2101 Project Expenses	58.695
<b>Total</b>	<b>1.097.204</b>

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**25. RESEARCH AND DEVELOPMENT EXPENSES, MARKETING, SALES AND DISTRIBUTION EXPENSES, GENERAL ADMINISTRATIVE EXPENSES****Expense Distribution**

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
General Administrative Expenses (-)	(2.900.134)	(1.824.070)
<b>Total</b>	<b>(2.900.134)</b>	<b>(1.824.070)</b>

The details of general administrative expenses are as follows;

**General Administrative Expenses (-)**

	<b>01 January 2021</b>	<b>01 January 2020</b>
	<b>31 December 2021</b>	<b>31 December 2020</b>
Personnel expenses	(1.792.305)	(967.835)
Communication Expenses	(12.168)	(1.249)
Office Expenses	(185.597)	(39.105)
Travel Expenses	(40.661)	(6.467)
Representation and Entertainment Expenses	(60.934)	(9.097)
Consultancy, Audit and Advisory Expenses	(136.616)	(86.440)
Taxes and Other Legal Dues	(116.009)	(76.107)
Depreciation and Amortization Expenses	(55.298)	(245.894)
Other General Administrative Expenses	(71.889)	(29.798)
Bank Expenses	(8.453)	(11.136)
Customs Expenses	(51.557)	(40.915)
IT Expenses	(57.217)	(39.800)
Project Assets	(93.269)	(24.881)
Direct Project Expenses	(218.160)	(125.346)
Commercial Enterprise Expenses	-	(120.000)
<b>Total</b>	<b>(2.900.134)</b>	<b>(1.824.070)</b>

## Hayata Destek Derneği

As of 31 December 2021

### Explanatory Notes to the Financial Statements

(Amounts are expressed in Turkish Lira (TL).)

#### 26. OTHER REAL OPERATING INCOME AND EXPENSES

##### a) Other Operating Income

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Exchange Differences Income (Trade Liability and Receivables)	5.268.668	2.540.951
Other Ordinary Income and Profits	256.280	62.810
Income and Profit Relating to Previous Periods	-	4.000
Other Extraordinary Income and Profits	997	6.478
<b>Total</b>	<b>5.525.945</b>	<b>2.614.239</b>

##### b) Other Operating Expenses (-)

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Exchange Differences Expenses (Trade Payable and Trade Receivable)	(2.841.506)	(2.277.096)
Other Ordinary Expenses and Losses	(272.469)	(7.330)
Prior Period Expenses Losses	-	(3.333)
Other Extraordinary Expenses and Losses	(333)	(8.950)
<b>Total</b>	<b>(3.114.308)</b>	<b>(2.296.709)</b>

#### 27. INCOME AND EXPENSES FROM INVESTMENT ACTIVITIES

##### a) Income From Investment Activity

	01 January 2021	01 January 2020
	31 December 2021	31 December 2020
Interest income	1.277.971	422.678
<b>Total</b>	<b>1.277.971</b>	<b>422.678</b>

##### b) Expenses From Investment Activities

As of 31 December 2021, the Association has no expenses from investment activities.  
(31 December 2020: None.)

#### 28. FINANCIAL EXPENSES

##### Financial Expenses

As of 31 December 2021, the Association has no financial expenses. (31 December 2020: None.)

##### Finance Income

As of 31 December 2021, the Association has no financial income. (31 December 2020: None.)

#### 29. ASSETS HELD FOR SALE AND DISCOUNTED OPERATIONS

None. (31 December 2020: None.)

#### 30. INCOME TAXES (INCLUDING DEFERRED TAX ASSETS AND LIABILITIES)

None. (31 December 2020: None.)

**Hayata Destek Derneği****As of 31 December 2021****Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**31. INSURANCE CONTRACTS****31 December 2021**

Type of Insured Assets/Type of Insurance	Insurance Company	Insurance Assurance Amount	Insurance Start Date	Insurance Expiration Date
Furnitures and Fixtures Fire- Adana	Allianz Sigorta A.Ş.	480.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Batman	Allianz Sigorta A.Ş.	197.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	290.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	170.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	165.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Hatay	Allianz Sigorta A.Ş.	560.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Hatay	Allianz Sigorta A.Ş.	145.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- İstanbul	Allianz Sigorta A.Ş.	950.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- İstanbul	Allianz Sigorta A.Ş.	950.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Mardin	Allianz Sigorta A.Ş.	480.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Mersin	Allianz Sigorta A.Ş.	315.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	560.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	230.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	120.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	55.000	05.07.2021	05.07.2022
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	45.000	05.07.2021	05.07.2022
<b>TOTAL</b>		<b>5.712.000</b>		

**31 December 2020**

Type of Insured Assets/Type of Insurance	Insurance Company	Insurance Assurance Amount	Insurance Start Date	Insurance Expiration Date
Furnitures and Fixtures Fire- Adana	Allianz Sigorta A.Ş.	265.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Batman	Allianz Sigorta A.Ş.	115.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	128.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	70.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Diyarbakır	Allianz Sigorta A.Ş.	115.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Hatay	Allianz Sigorta A.Ş.	375.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Hatay	Allianz Sigorta A.Ş.	75.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- İstanbul	Allianz Sigorta A.Ş.	500.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- İstanbul	Allianz Sigorta A.Ş.	210.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Mardin	Allianz Sigorta A.Ş.	262.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Mersin	Allianz Sigorta A.Ş.	158.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	240.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	75.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	115.000	05.07.2020	05.07.2021
Furnitures and Fixtures Fire- Şanlıurfa	Allianz Sigorta A.Ş.	48.000	05.07.2020	05.07.2021
<b>TOTAL</b>		<b>2.751.000</b>		

**Hayata Destek Derneği**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**32. FINANCIAL INSTRUMENTS**

The management of the association considers that the recorded values of financial instruments reflect their fair values.

**Classes and fair values of financial instruments.**

31 December 2021	Loans and receivables (Including cash and cash equivalents)	Financial assets available for sale	Financial liabilities shown at amortized value	Book Value	Fair value	Notes
<b>Financial Assets</b>						
Cash and Cash Equivalents	29.160.083	-	-	29.160.083	29.160.083	4
Other Receivables from Related Parties	704.655	-	-	704.655	704.655	8
Other Receivables from Unrelated Parties	114.974	-	-	114.974	114.974	8
Other Financial Assets	427.822	-	-	427.822	427.822	10-22
<b>Other Financial Liabilities</b>						
Financial Liabilities	-	-	8.132	8.132	8.132	6
Accounts Payable	-	-	758.767	758.767	758.767	7
Other Liabilities	-	-	2.279.196	2.279.196	2.279.196	8-10

**Hayata Destek Derneği**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**32. FINANCIAL INSTRUMENTS (Cont.)**

**Classes and fair values of financial instruments**

31 December 2020	Loans and receivables (Including cash and cash equivalents)	Financial assets available for sale	Financial liabilities shown at amortized value	Book Value	Fair value	Notes
<b>Financial Assets</b>						
Cash and Cash Equivalents	22.450.225	-	-	22.450.225	22.450.225	4
Other Receivables from Related Parties	152.155	-	-	152.155	152.155	8
Other Receivables from Unrelated Parties	94.407	-	-	94.407	94.407	8
Other Financial Assets	1.243.686	-	-	1.243.686	1.243.686	10-22
<b>Other Financial Liabilities</b>						
Financial Liabilities	-	-	1.340	1.340	1.340	6
Accounts Payable	-	-	1.111.229	1.111.229	1.111.229	7
Other Liabilities	-	-	1.724.121	1.724.121	1.724.121	8-10

**Hayata Destek Derneđi**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**33. FINANCIAL INSTRUMENTS (FAIR VALUE STATEMENTS AND EXPLANATIONS IN THE FRAMEWORK OF HEDGE ACCOUNTING)**

There are no transactions made by the Association within the framework of hedge accounting.

**34. EVENTS AFTER REPORTING PERIOD**

There are no issues regarding events after the reporting period.

**35. OTHER MATTERS THAT HAVE A SIGNIFICANT EFFECT ON THE FINANCIAL STATEMENTS OR WHICH SHOULD BE DISCLOSED FOR THE FINANCIAL STATEMENTS TO BE CLEAR, INTERPRETABLE AND UNDERSTANDABLE**

There are no other matters that affect the financial statements significantly or that need to be disclosed in order for the financial statements to be clear, interpretable and understandable.

**36. EXPLANATIONS ON THE CASH FLOW STATEMENT**

In the cash flow statement, cash flows for the period are classified and reported on the basis of main, investment and financing activities.

Cash flows arising from the main activities show the cash flows arising from the main activities of the Association.

Cash flows related to investment activities show the cash flows used and obtained by the Association in investment activities (fixed investments and financial investments).

Cash flows related to financing activities show the resources used by the Association in financing activities and the repayments of these resources.

Cash and cash equivalents include cash, bank deposits and short-term, highly liquid investments with a maturity of 3 months or less that can be easily converted into cash.

**37. EXPLANATIONS ON THE STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**

For each element of equity, other comprehensive income analysis for each item is included in the statement of changes in equity.

The statement of Changes in shareholder's equity reflects the changes in the equity of the enterprise between the beginning and the end of the reporting period, the increase or decrease in its net assets during the period.

**DESCRIPTION OF THE PROJECTS**

AAR2001	Emergency Aid for Communities Affected by the Izmir Earthquake
AK2101	Anadolu Kültür-Positive Support of Children's Living Together
CARITAS2001	Improving Employability of Syrian Refugees Out of Camps in Mardin.
CARITAS2101	Supporting the Integration of People under Temporary Protection and International Protection and Local Women in Mardin
DKH1803	Protection of at-risk and marginalized refugees in Turkey through access to services
DKH2001EMR	Immediate livelihood support to rural settlements affected by the earthquake in Elazig and Malatya provinces
DKH2002	Emergency support to people in Edirne Pazarkule border crossing area
DKH2003	Community-based protection, Specialized services, Work to strengthen local capacity
DRC1901	Reducing the protection risks of displaced communities in Turkey through targeted attempts
DRC2001	Supporting people affected by displacement in Turkey with interventions to reduce protection risks
DRC2101	Responding to Protection Risks and Strengthening Local Service Delivery and Protection Environment for the Displaced Population who Affected in Turkey
DRC2102	Minimizing Protection Risks Faced by Displaced Afghans in Van and Diyarbakir
GIZ1901	Development of community centers services for refugees and host communities
GIZ2001	Creating short-term employment opportunities for the vulnerable people living in Adana and Istanbul in order to reduce the economic effects of the epidemic.
HOR2001	Migration Impact Evaluation to Improve Integration and Local Development in Rural and Mountainous Areas of Europe
IND12001	Facilitating Equal Working Spaces and Peaceful Living Culture in Istanbul and Bursa
SCI1701	Facilitating Activities for the Protection and Resilience of Syrian Refugees in TUR STL Istanbul Phase 3
STDV2001	To provide needs analysis and local capacity building support with volunteers in order to support earthquake-affected communities in Elazig province
STDV2002	Providing all the urgent needs that lead to the movement of refugees and migrants towards the borders, which started on February 28, 2020
STDV2003	Establishment of portable toilets in temporary tent areas established in Bayraklı and Bornova regions after the Izmir earthquake
STDV2101	Mersin and Antalya Cities Forest Fires Emergency Support Fund
SUD2101	Facts of Informal Employees in the Leather Industry in Istanbul
TDH1601	Strengthening child protection mechanisms and disseminating good practice tools in Turkey
TDH2001	Strengthening child protection structures for the safety of Syrian refugee children and Turkish children in host communities in Turkey



**Hayata Destek Derneği**

**As of 31 December 2021**

**Explanatory Notes to the Financial Statements**

(Amounts are expressed in Turkish Lira (TL).)

**DESCRIPTION OF THE PROJECTS (Cont.)**

TPF2001	Providing Humanitarian Aid to Families Affected by Earthquake in Elazığ and Malatya Regions
TPF2101	Transition Livelihood Support for Vulnerable Population Affected After Forest Fires
TPF2102	Transition Livelihood Support for Vulnerable Population Affected After Forest Fires
UNHCR2001	Resilience and Strengthening of Syrian Refugees
UNHCR2101	Building and Strengthening the Resilience of Syrian Refugees
UNICEF2001	Elimination of Child Labor for Turkish and Syrian Children
UNICEF2101	Reducing Child Protection Risks and Improving Welfare Among the Most Vulnerable Refugee and Turkish Children in Turkey
UNICEF2102	Reducing Child Protection Risks and Improving Welfare Among the Most Vulnerable Refugee and Turkish Children in Turkey
UNW2001	Provide community volunteers, community-based organizations and other stakeholders with gender-focused rights and services for women with low literacy levels
WFP2101	Socio-Economic Empowerment and Sustainability (SES) Program
WV2001	Giving Rent Support to needy Families Who Lost Their Homes in the İzmir Earthquake
YD1901	Child Labor Prevention Education Support