

Independent Auditor's Report on the Annual Report

To the Board of Directors of

Altın Yunus Çeşme Turistik Tesisler A.Ş.

1. As part of our audit, we have assessed whether the financial information and the assessment and explanations of the Board of Directors presented in the annual report of Altın Yunus Çeşme Turistik Tesisler A.Ş. ("the Company") prepared as of 31 December 2013 are consistent with the audited financial statements as of the same date.
2. Management is responsible for the preparation of the annual report in accordance with "the Communiqué on Determining the Minimum Contents of Company Annual Reports".
3. Our responsibility is to express an opinion on whether the financial information provided in the annual report is consistent with the audited financial statements on which we have expressed our opinion dated 3 March 2014.

Our assessment is made in accordance with the principles and procedures for the preparation and issuing of annual reports in accordance with Turkish Commercial Code No. 6102 ("TCC"). Those principles and procedures require that an audit is planned and performed to obtain reasonable assurance whether the financial information provided in the annual report are free from material misstatement regarding the consistency of such information with the audited financial statements and the information obtained during the audit.

We believe that the assessment we have made is sufficient and appropriate to provide a basis for our opinion.

4. Based on our opinion, the financial information and the assessment and explanations of the Board of Director's in the accompanying annual report of Altın Yunus Çeşme Turistik Tesisler A.Ş. are consistent with the audited financial statements as at 31 December 2013.

Yöntem Yeminli Mali Müşavirlik ve Bağımsız Denetim A.Ş.
a member of Nexia International



Atilla Yılmaz DÖLARSLAN, YMM
Partner

İzmir, 3 March 2014