



**KAMUYU AYDINLATMA PLATFORMU**

**ATA YATIRIM MENKUL KIYMETLER A.Ş.**  
**Financial Report**  
**Consolidated**  
**2022 - 1. 3 Monthly Notification**

**General Information About Financial Statements**



# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2022	Previous Period 31.12.2021
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	39.461.381	23.982.936
Financial Investments	6	34.659.818	22.041.755
Financial Assets Available-for-sale	6	3.034.508	3.034.508
Financial Assets at Fair Value Through Profit or Loss	6	31.625.310	19.007.247
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	31.625.310	19.007.247
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables	8	361.677.721	407.322.775
Trade Receivables Due From Related Parties	8,30	658.593	725.482
Trade Receivables Due From Unrelated Parties	8	361.019.128	406.597.293
Receivables From Financial Sector Operations			0
Other Receivables	9	578.780	777.823
Other Receivables Due From Unrelated Parties	9	578.780	777.823
Contract Assets			0
Derivative Financial Assets			0
Prepayments	10	1.400.530	1.245.940
Prepayments to Unrelated Parties	10	1.400.530	1.245.940
Current Tax Assets	11	0	35.371
Other current assets	12	0	2.782.797
Other Current Assets Due From Unrelated Parties	12	0	2.782.797
<b>SUB-TOTAL</b>		<b>437.778.230</b>	<b>458.189.397</b>
<b>Total current assets</b>		<b>437.778.230</b>	<b>458.189.397</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments			0
Financial Assets at Fair Value Through Profit or Loss			0
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables			0
Receivables From Financial Sector Operations			0
Other Receivables	9	13.636.865	12.626.601
Other Receivables Due From Unrelated Parties	9	13.636.865	12.626.601
Contract Assets			0
Derivative Financial Assets			0
Investments accounted for using equity method	3	4.199.790	3.792.995
Investment property	13	109.490.398	120.135.250
Property, plant and equipment	14	1.844.344	664.383
Buildings	14	169.180	170.949
Machinery And Equipments	14	86.059	33.393
Fixtures and fittings	14	1.569.290	458.162
Leasehold Improvements	14	19.815	1.879
Right of Use Assets	16	3.812.719	4.066.287
Intangible assets and goodwill	15	2.423.797	2.566.834
Other intangible assets	15	2.423.797	2.566.834
Prepayments		115.041	130.312
Prepayments to Unrelated Parties	10	115.041	130.312
Deferred Tax Asset	27	912.918	
Other Non-current Assets		160.000	160.000
Other Non-Current Assets Due From Unrelated Parties	12	160.000	160.000
<b>Total non-current assets</b>		<b>136.595.872</b>	<b>144.142.662</b>
<b>Total assets</b>		<b>574.374.102</b>	<b>602.332.059</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		147.628.909	163.951.384
Current Borrowings From Related Parties		147.628.909	163.951.384
Other short-term borrowings	7	147.628.909	163.951.384
Current Borrowings From Unrelated Parties			0
Current Portion of Non-current Borrowings	7	642.140	802.948

Current Portion of Non-current Borrowings from Related Parties	7	642.140	802.948
Bank Loans	7	642.140	802.948
Current Portion of Non-current Borrowings from Unrelated Parties			0
Other Financial Liabilities			0
Trade Payables	8	273.094.174	303.283.175
Trade Payables to Related Parties	8,30	260.990.967	293.066.625
Trade Payables to Unrelated Parties	8	12.103.207	10.216.550
Payables on Financial Sector Operations			0
Employee Benefit Obligations	19	1.255.217	1.458.305
Other Payables		5.645.712	4.667.717
Other Payables to Unrelated Parties	9	5.645.712	4.667.717
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Current tax liabilities, current	27	2.363.271	6.311.228
Current provisions			0
Other Current Liabilities			0
<b>SUB-TOTAL</b>		<b>430.629.423</b>	<b>480.474.757</b>
<b>Total current liabilities</b>		<b>430.629.423</b>	<b>480.474.757</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		3.587.360	3.613.123
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties	7	3.587.360	3.613.123
Other long-term borrowings	7	3.587.360	3.613.123
Other Financial Liabilities			0
Trade Payables			0
Payables on Financial Sector Operations			0
Other Payables			0
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Non-current provisions	20	7.010.581	5.069.085
Non-current provisions for employee benefits	20	7.010.581	5.069.085
Deferred Tax Liabilities	27	0	495.231
Other non-current liabilities			0
<b>Total non-current liabilities</b>		<b>10.597.941</b>	<b>9.177.439</b>
<b>Total liabilities</b>		<b>441.227.364</b>	<b>489.652.196</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		74.834.692	64.244.056
Issued capital	21	40.961.056	40.961.056
Inflation Adjustments on Capital	21	714.025	714.025
Share Premium (Discount)		102.279	103.926
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.676.181	-1.676.181
Gains (Losses) on Revaluation and Remeasurement		-1.676.181	-1.676.181
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.676.181	-1.676.181
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	21	2.172.068	2.172.066
Gains (Losses) on Hedge			0
Gains (Losses) on Revaluation and Reclassification	21	2.172.068	2.172.066
Other Gains (Losses) on Revaluation and Reclassification	21	2.172.068	2.172.066
Restricted Reserves Appropriated From Profits	21	3.045.668	3.045.852
Legal Reserves	21	3.045.668	3.045.852
Other reserves		2.876.229	2.876.229
Prior Years' Profits or Losses	21	16.100.198	-13.004.105
Current Period Net Profit Or Loss		10.539.350	29.051.188
Non-controlling interests		58.312.046	48.435.807
<b>Total equity</b>		<b>133.146.738</b>	<b>112.679.863</b>
<b>Total Liabilities and Equity</b>		<b>574.374.102</b>	<b>602.332.059</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
<b>PROFIT (LOSS)</b>			
Revenue	22	491.206.341	68.379.277
Cost of sales	22	-442.793.890	-50.911.131
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>48.412.451</b>	<b>17.468.146</b>
Revenue from Finance Sector Operations			0
Cost of Finance Sector Operations			0
<b>GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS</b>			<b>0</b>
<b>GROSS PROFIT (LOSS)</b>		<b>48.412.451</b>	<b>17.468.146</b>
General Administrative Expenses	23,24	-22.187.686	-11.913.612
Marketing Expenses	23,24	-1.807.583	-2.063.344
Research and development expense	23,24	-1.747	-967
Other Income from Operating Activities	25	6.484.007	8.062.535
Other Expenses from Operating Activities	25	-309.116	-65.117
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>30.590.326</b>	<b>11.487.641</b>
Investment Activity Expenses	3	406.794	653.458
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>30.997.120</b>	<b>12.141.099</b>
Finance costs	26	-9.674.398	-6.764.252
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>21.322.722</b>	<b>5.376.847</b>
Tax (Expense) Income, Continuing Operations		-942.603	-1.745.170
Current Period Tax (Expense) Income	27	-2.372.272	-1.315.954
Deferred Tax (Expense) Income	27	1.429.669	-429.216
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>20.380.119</b>	<b>3.631.677</b>
<b>PROFIT (LOSS)</b>		<b>20.380.119</b>	<b>3.631.677</b>
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		9.840.769	-2.862.985
Owners of Parent		10.539.350	6.494.662
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
<b>Diluted Earnings Per Share</b>			
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss			0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation			0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets			0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges			0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations			0
Change in Value of Time Value of Options			0
Change in Value of Forward Elements of Forward Contracts			0
Change in Value of Foreign Currency Basis Spreads			0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss			0

Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss			0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>20.380.119</b>	<b>3.631.677</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		9.840.769	-2.862.985
Owners of Parent		10.539.350	6.494.662

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		20.380.119	3.631.677
Profit (Loss) from Continuing Operations		20.380.119	3.631.677
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	14,15	671.467	268.025
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions		942.162	413.891
Adjustments for (Reversal of) Provisions Related with Employee Benefits	20	2.041.846	814.717
Adjustments for (Reversal of) Other Provisions	9	-1.099.684	-400.826
Adjustments for Interest (Income) Expenses		3.636.971	-18.231.110
Adjustments for Interest Income		-1.515.686	-1.358.854
Adjustments for interest expense		5.152.657	-16.872.256
Adjustments for fair value losses (gains)		-13.709.067	-2.607.907
Adjustments for Fair Value Losses (Gains) of Investment Property	3	-14.748.000	
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	1.038.933	-2.607.907
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-406.795	-653.456
Adjustments for undistributed profits of associates	3	-406.795	-653.456
Other adjustments for non-cash items	27	942.603	1.745.170
Adjustments for losses (gains) on disposal of non-current assets			0
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		45.645.054	-27.099.178
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	45.645.054	-27.099.178
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-811.221	1.261.657
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-811.221	1.261.657
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses	10	-139.319	-275.005
Adjustments for increase (decrease) in trade accounts payable		-30.189.001	39.721.692
Increase (Decrease) in Trade Accounts Payables to Related Parties	8,29	1.886.657	487.073
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	-32.075.658	39.234.619
Increase (Decrease) in Employee Benefit Liabilities		-203.088	-76.533
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		2.077.679	-893.580
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	2.077.679	-893.580
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			0
Other Adjustments for Other Increase (Decrease) in Working Capital		3.158.302	65.545
Decrease (Increase) in Other Assets Related with Operations		3.158.302	65.545
<b>Cash Flows from (used in) Operations</b>			
Interest received		1.519.210	1.385.185
Payments Related with Provisions for Employee Benefits	20	-100.350	-28.485
Income taxes refund (paid)		-6.320.365	-39.092
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		-3.177.494	3.420.851
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-10.463.702	489.709
Proceeds from sales of property, plant, equipment and intangible assets		-142.000	-331.694

Proceeds from sales of property, plant and equipment	15		-142.000	-331.694
Purchase of Property, Plant, Equipment and Intangible Assets			-1.313.386	-104.719
Purchase of intangible assets	14		-1.313.386	-104.719
Cash Inflows from Sale of Investment Property	13		25.400.000	-87.781
Cash Outflows from Acquisition of Investment Property	13		-7.148	0
Cash advances and loans made to other parties				0
Cash receipts from repayment of advances and loans made to other parties				0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			<b>-21.886.511</b>	<b>-6.336.941</b>
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			86.757	26.486
Proceeds from Issuing Shares or Other Equity Instruments				0
Payments to Acquire Entity's Shares or Other Equity Instruments				0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments				0
Proceeds from borrowings			48.000.000	50.000.000
Proceeds From Issue of Debt Instruments			48.000.000	50.000.000
Repayments of borrowings			-60.000.000	-50.000.000
Payments of Issued Debt Instruments			-60.000.000	-50.000.000
Interest paid			-9.475.132	-6.363.427
Other inflows (outflows) of cash			-498.136	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			15.504.120	-4.362.079
Net increase (decrease) in cash and cash equivalents			15.504.120	-4.362.079
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	5		<b>23.977.231</b>	<b>24.554.598</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	5		<b>39.481.351</b>	<b>20.192.519</b>



# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity														
	Equity attributable to owners of parent [member]													Non-controlling interests [member]	
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses			Net Profit or Loss					
Gains (Losses) on Remeasurements of Defined Benefit Plans															
<b>Statement of changes in equity [abstract]</b>															
<b>Statement of changes in equity [line items]</b>															
<b>Equity at beginning of period</b>	20	40.961.056	714.025	86.778	-1.216.387	2.172.067			3.043.937	2.876.229	-22.598.262	9.967.080	36.006.523	33.878.034	69.884.557
Adjustments Related to Accounting Policy Changes															
Adjustments Related to Required Changes in Accounting Policies															
Adjustments Related to Voluntary Changes in Accounting Policies															
Adjustments Related to Errors															
Other Restatements															
Restated Balances															
Transfers											9.967.080	-9.967.080			
Total Comprehensive Income (Loss)												6.494.662	6.494.662	-2.862.985	3.631.677
Profit (loss)												6.494.662	6.494.662	-2.862.985	3.631.677
Other Comprehensive Income (Loss)															
Issue of equity															
Capital Decrease															
Capital Advance															
Effect of Merger or Liquidation or Division															
Effects of Business Combinations Under Common Control															
Advance Dividend Payments															
Dividends Paid															
Decrease through Other Distributions to Owners															
Increase (Decrease) through Treasury Share Transactions															
Increase (Decrease) through Share-Based Payment Transactions															
Acquisition or Disposal of a Subsidiary															
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											26.486		26.486		26.486
Transactions with noncontrolling shareholders															
Increase through Other Contributions by Owners															
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Increase (decrease) through other changes, equity						543.017							543.017		543.017
<b>Equity at end of period</b>		40.961.056	714.025	86.778	-1.216.387	2.715.084			3.043.937	2.876.229	-12.604.696	6.494.662	43.070.688	31.015.049	74.085.737
<b>Statement of changes in equity [abstract]</b>															
<b>Statement of changes in equity [line items]</b>															
<b>Equity at beginning of period</b>	21	40.961.056	714.025	103.927	-1.676.182	2.172.067			3.045.852	2.876.229	-13.004.106	29.051.188	64.344.056	48.435.807	112.679.863
Adjustments Related to Accounting Policy Changes															
Adjustments Related to Required Changes in Accounting Policies															
Adjustments Related to Voluntary Changes in Accounting Policies															
Adjustments Related to Errors															
Other Restatements															
Restated Balances															
Transfers											29.051.188	-29.051.188			
Total Comprehensive Income (Loss)												10.539.350	10.539.350	9.840.769	20.380.119
Profit (loss)												10.539.350	10.539.350	9.840.769	20.380.119
Other Comprehensive Income (Loss)															
Issue of equity															
Capital Decrease															
Capital Advance															
Effect of Merger or Liquidation or Division															
Effects of Business Combinations Under Common Control															
Advance Dividend Payments															
Dividends Paid															

Previous Period  
01.01.2021 - 31.03.2021

