KAMUYU AYDINLATMA PLATFORMU

ATLANTİS YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	TTK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

Atlantis Yatırım Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Atlantis Yatırım Holding Anonim Şirketi ve Bağlı Ortaklıkları'nın (hep birlikte "Grup" olarak anılacaktır) 30.06.2022 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait ilgili ara dönem özet konsolide kar veya zarar tablosunun, ara dönem özet konsolide diğer kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama 'ya ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi' ne uygun olarak yürütülmüştür. Ara dönem konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı özet finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sınırlı Olumlu Sonucun Dayanağı

- TMS No:40 "Yatırım Amaçlı Gayrimenkuller" standardı uyarınca Grup'un kira geliri veya sermaye kazancı elde ettiği yatırım amaçlı gayrimenkullerin, Grup tarafından kullanılan maddi duran varlıklara ilişkin envanterden sağlıklı bir şekilde ayrıştırılması ve söz konusu gayrimenkullerin gerçeğe uygun değerlerinin dipnotlarda sunulması gerekmektedir. Ancak söz konusu ayrıştırma sağlıklı bir şekilde yapılsa bile gerçeğe uygun değerleri tespit edilemediği için TMS 40'a uygun olarak gerekli ölçme, kayda alma ve sunum esasları yerine getirilememiştir. Dolayısıyla, ara dönem ekli özet konsolide finansal tablolarda yatırım amaçlı gayrimenkullerin gerçeğe uygun değerleri hakkında bir kanaat oluşturulamamıştır.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34 'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir

TTK Bağımsız Denetim ve YMM A.Ş.

A member of HLB International

Hüseyin KILIÇ

Sorumlu Ortak, Başdenetçi

Bursa, 19 Ağustos 2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	112.530	37.019
Trade Receivables	7	17.593.102	15.856.169
Trade Receivables Due From Unrelated Parties	7	17.593.102	15.856.169
Other Receivables	9	1.025.654	1.001.825
Other Receivables Due From Unrelated Parties	9	1.025.654	1.001.825
Inventories	8	165.244	1.382.290
Prepayments	11	2.420.542	2.420.542
Prepayments to Unrelated Parties	11	2.420.542	2.420.542
Other current assets	16	43.435	138.946
Other Current Assets Due From Unrelated Parties	16	43.435	138.946
SUB-TOTAL		**21.360.507**	**20.836.791**
Total current assets		**21.360.507**	**20.836.791**
NON-CURRENT ASSETS			
Investment property	12	2.060.716	2.080.700
Property, plant and equipment	13	125.745	304.491
Intangible assets and goodwill	14	5.001.568	5.006.260
Deferred Tax Asset	18	583.796	522.766
Total non-current assets		**7.771.825**	**7.914.217**
Total assets		**29.132.332**	**28.751.008**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	7	15.051.514	15.638.601
Trade Payables to Unrelated Parties	7	15.051.514	15.638.601
Employee Benefit Obligations	10	206.358	198.991
Other Payables	9	5.757.643	5.055.661
Other Payables to Related Parties	6	36.692	90.159
Other Payables to Unrelated Parties	9	5.720.951	4.965.502
Deferred Income Other Than Contract Liabilities	11	513.630	755.606
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	513.630	755.606
Current tax liabilities, current	18	373.785	677.653
Current provisions	9	66.860	66.860
Other current provisions	9	66.860	66.860
SUB-TOTAL		**21.969.790**	**22.393.372**
Total current liabilities		**21.969.790**	**22.393.372**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	10.043	10.043
Other Payables	9	412.091	412.091
Other Payables to Unrelated parties	9	412.091	412.091
Non-current provisions	10	48.152	43.552
Non-current provisions for employee benefits	10	48.152	43.552
Total non-current liabilities		**470.286**	**465.686**
Total liabilities		**22.440.076**	**22.859.058**
EQUITY			
Equity attributable to owners of parent		5.022.153	4.476.176
Issued capital	17	8.000.000	8.000.000
Inflation Adjustments on Capital	17	2.492.363	2.492.363
Share Premium (Discount)	17	1.160.002	1.160.002
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	17	56.299	32.064
Gains (Losses) on Revaluation and Remeasurement	17	56.299	32.064
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	56.299	32.064
Restricted Reserves Appropriated From Profits	17	264.952	264.952
Legal Reserves	17	264.952	264.952
Prior Years' Profits or Losses	17	-7.473.205	-8.268.811
Current Period Net Profit Or Loss	17	521.742	795.606
Non-controlling interests	17	1.670.103	1.415.774

Total equity		6.692.256	5.891.950
Total Liabilities and Equity		29.132.332	28.751.008

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		19.507.879	17.922.247	7.862.561	11.070.502
Cost of sales		-18.507.268	-17.001.933	-7.316.720	-10.365.008
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.000.611	920.314	545.841	705.494
GROSS PROFIT (LOSS)		1.000.611	920.314	545.841	705.494
General Administrative Expenses		-595.767	-522.482	-270.284	-191.702
Marketing Expenses		-21.969	-304.850	-21.969	-296.755
Other Income from Operating Activities		2.859.574	692.660	203.717	41.447
Other Expenses from Operating Activities		-2.239.519	-1.081.986	284.144	-65.789
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.002.930	-296.344	741.449	192.695
Investment Activity Income		57.198	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.060.128	-296.344	741.449	192.695
Finance income		34.881	0	34.881	0
Finance costs		-3.547	-9.565	-2.109	-1.451
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.091.462	-305.909	774.221	191.244
Tax (Expense) Income, Continuing Operations		-307.468	154.413	-166.269	154.413
Current Period Tax (Expense) Income	18	-373.785	0	-291.037	0
Deferred Tax (Expense) Income	18	66.317	154.413	124.768	154.413
PROFIT (LOSS) FROM CONTINUING OPERATIONS		783.994	-151.496	607.952	345.657
PROFIT (LOSS)		783.994	-151.496	607.952	345.657
Profit (loss), attributable to [abstract]					
Non-controlling Interests		262.252	81.134	180.003	38.265
Owners of Parent		521.742	-232.630	427.949	307.392
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,06522000	-0,02908000	0,05349000	0,03842000
Basic Earnings (Loss) Per Share from Discontinued Operations					
ifrs-full_BasicEarningsLossPerShareFromDiscontinuedOperations|http://www.xbrl.org/2003/role/terseLabel Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)		0,00000000	0,00000000	0,00000000	0,00000000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)		0,06522000	-0,02908000	0,05349000	0,03842000
Diluted Earnings (Loss) per Share from Discontinued Operations					
Durdurulan Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)		0,00000000	0,00000000	0,00000000	0,00000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		18.020	17.644	-2.844	-15.222
Gains (Losses) on Remeasurements of Defined Benefit Plans		21.559	21.456	-5.747	-19.627
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.539	-3.812	2.903	4.405
Taxes Relating to Remeasurements of Defined Benefit Plans		-3.539	-3.812	2.903	4.405
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**18.020**	**17.644**	**-2.844**	**-15.222**
TOTAL COMPREHENSIVE INCOME (LOSS)		**802.014**	**-133.852**	**605.108**	**330.435**
Total Comprehensive Income Attributable to					
Non-controlling Interests		262.252	81.134	180.003	38.265
Owners of Parent		539.762	-214.986	425.105	292.170

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-76.016**	**-38.065**
Profit (Loss)		521.742	-232.630
Adjustments to Reconcile Profit (Loss)		**645.924**	**188.307**
Adjustments for depreciation and amortisation expense		35.642	83.867
Adjustments for Impairment Loss (Reversal of Impairment Loss)		46.766	0
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		46.766	
Adjustments for provisions		35.861	78.549
Adjustments for (Reversal of) Provisions Related with Employee Benefits		35.861	40.241
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			38.308
Adjustments for Interest (Income) Expenses		26.498	1.247
Adjustments for Interest Income		-850.055	
Adjustments for interest expense		876.553	1.247
Adjustments for Tax (Income) Expenses		305.503	-154.413
Adjustments for losses (gains) on disposal of non-current assets		-57.198	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-57.198	
Other adjustments to reconcile profit (loss)		252.852	179.057
Changes in Working Capital		**-566.029**	**105.877**
Adjustments for decrease (increase) in trade accounts receivable		-2.658.549	-4.563.495
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-2.658.549	-4.563.495
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.845	18.715
Decrease (Increase) in Other Related Party Receivables Related with Operations		19.984	18.021
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-23.829	694
Adjustments for decrease (increase) in inventories		1.217.046	186.540
Decrease (Increase) in Prepaid Expenses			-116.263
Adjustments for increase (decrease) in trade accounts payable		262.968	4.155.838
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		262.968	4.155.838
Increase (Decrease) in Employee Benefit Liabilities		7.367	98.518
Adjustments for increase (decrease) in other operating payables		755.449	259.868
Increase (Decrease) in Other Operating Payables to Unrelated Parties		755.449	259.868
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-241.976	19.070
Other Adjustments for Other Increase (Decrease) in Working Capital		95.511	47.086
Decrease (Increase) in Other Assets Related with Operations		95.511	47.086
Cash Flows from (used in) Operations		**601.637**	**61.554**
Income taxes refund (paid)		-677.653	-99.619
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**204.994**	
Proceeds from sales of property, plant, equipment and intangible assets		210.333	
Proceeds from sales of property, plant and equipment		205.718	
Proceeds from sales of intangible assets		4.615	
Purchase of Property, Plant, Equipment and Intangible Assets		-5.339	
Purchase of intangible assets		-5.339	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-53.467**	**150.811**
Increase in Other Payables to Related Parties			150.811
Decrease in Other Payables to Related Parties		-53.467	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		75.511	112.746
Net increase (decrease) in cash and cash equivalents		75.511	112.746

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		37.019	35.242
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		112.530	147.988

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]	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												
Previous Period 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		**8.000.000**	**2.492.363**	**1.160.002**	**69.392**	**69.392**	**69.392**				**264.952**	**-9.715.116**	**1.024.353**	**-8.690.763**	**3.295.946**	**1.101.722**	**4.397.668**
	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					-52.135	-52.135	-52.135								-52.135		-52.135
	Restated Balances					17.257	17.257	17.257								3.243.811		3.243.811
	Transfers												1.024.353	-1.024.353	0	0		0
	Total Comprehensive Income (Loss)					17.644	17.644	17.644						-232.630	-232.630	-214.986	81.134	-133.852
	Profit (loss)													-232.630	-232.630	-232.630	81.134	-151.496
	Other Comprehensive Income (Loss)					17.644	17.644	17.644								17.644		17.644
	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																	
	Transactions with noncontrolling shareholders												421.952		421.952	421.952	-246.369	175.583
	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																	
	Equity at end of period		**8.000.000**	**2.492.363**	**1.160.002**	**34.901**	**34.901**	**34.901**				**264.952**	**-8.268.811**	**-232.630**	**-8.501.441**	**3.450.777**	**936.487**	**4.387.264**
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period	17	**8.000.000**	**2.492.363**	**1.160.002**	**32.064**	**32.064**	**32.064**				**264.952**	**-8.268.811**	**795.606**	**-7.473.205**	**4.476.176**	**1.415.774**	**5.891.950**
	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					6.215	6.215	6.215								6.215	-7.923	-1.708
	Restated Balances					38.279	38.279	38.279								4.482.391	1.407.851	5.890.242
	Transfers												795.606	-795.606	0	0		0
	Total Comprehensive Income (Loss)					18.020	18.020	18.020						521.742	521.742	539.762	262.252	802.014
	Profit (loss)													521.742	521.742	521.742	262.252	783.994
	Other Comprehensive Income (Loss)					18.020	18.020	18.020								18.020		18.020
	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																	

Current Period																	
01.01.2022 - 30.06.2022	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																
	Transactions with noncontrolling shareholders																
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	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																
	Equity at end of period	17	**8.000.000**	**2.492.363**	**1.160.002**	**56.299**	**56.299**	**56.299**			**264.952**	**-7.473.205**	**521.742**	**-6.951.463**	**5.022.153**	**1.670.103**	**6.692.256**