



## KAMUYU AYDINLATMA PLATFORMU

# ATLANTİS YATIRIM HOLDİNG A.Ş. Financial Report Consolidated 2022 - 3. 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 30.09.2022	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	4	58.960	37.019
Trade Receivables	7	29.201.198	15.856.169
Trade Receivables Due From Unrelated Parties	7	29.201.198	15.856.169
Other Receivables	9	1.461.630	1.001.825
Other Receivables Due From Unrelated Parties	9	1.461.630	1.001.825
Inventories	8	8.988.134	1.382.290
Prepayments	11	3.435	2.420.542
Prepayments to Unrelated Parties	11	3.435	2.420.542
Current Tax Assets		0	0
Other current assets	16	41.785	138.946
Other Current Assets Due From Unrelated Parties	16	41.785	138.946
<b>SUB-TOTAL</b>		<b>39.755.142</b>	<b>20.836.791</b>
<b>Total current assets</b>		<b>39.755.142</b>	<b>20.836.791</b>
<b>NON-CURRENT ASSETS</b>			
Investment property	12	2.050.724	2.080.700
Property, plant and equipment	13	117.846	304.491
Intangible assets and goodwill	14	5.001.568	5.006.260
Deferred Tax Asset	18	488.820	522.766
<b>Total non-current assets</b>		<b>7.658.958</b>	<b>7.914.217</b>
<b>Total assets</b>		<b>47.414.100</b>	<b>28.751.008</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade Payables	7	23.355.030	15.638.601
Trade Payables to Unrelated Parties	7	23.355.030	15.638.601
Employee Benefit Obligations	10	275.657	198.991
Other Payables	9	5.739.387	5.055.661
Other Payables to Related Parties	6	0	90.159
Other Payables to Unrelated Parties	9	5.739.387	4.965.502
Deferred Income Other Than Contract Liabilities	11	0	755.606
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	0	755.606
Current tax liabilities, current	18	3.558.082	677.653
Current provisions	9	66.860	66.860
Other current provisions	9	66.860	66.860
Other Current Liabilities		0	0
<b>SUB-TOTAL</b>		<b>32.995.016</b>	<b>22.393.372</b>
<b>Total current liabilities</b>		<b>32.995.016</b>	<b>22.393.372</b>
<b>NON-CURRENT LIABILITIES</b>			
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	61.650	43.552
Non-current provisions for employee benefits	10	61.650	43.552
<b>Total non-current liabilities</b>		<b>483.784</b>	<b>465.686</b>
<b>Total liabilities</b>		<b>33.478.800</b>	<b>22.859.058</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		10.709.300	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	43.736	32.064
Gains (Losses) on Revaluation and Remeasurement	17	43.736	32.064
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	43.736	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	6.221.452	795.606
Non-controlling interests	17	3.226.000	1.415.774
<b>Total equity</b>		<b>13.935.300</b>	<b>5.891.950</b>
<b>Total Liabilities and Equity</b>		<b>47.414.100</b>	<b>28.751.008</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 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021	Current Period 3 Months 01.07.2022 - 30.09.2022	Previous Period 3 Months 01.07.2021 - 30.09.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue		34.491.114	26.504.159	14.983.235	8.581.912
Cost of sales		-21.382.988	-24.357.316	-2.875.720	-7.355.383
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.108.126	2.146.843	12.107.515	1.226.529
GROSS PROFIT (LOSS)		13.108.126	2.146.843	12.107.515	1.226.529
General Administrative Expenses		-952.437	-788.518	-356.670	-266.036
Marketing Expenses		-23.807	-304.863	-1.838	-13
Research and development expense		0	0	0	0
Other Income from Operating Activities		5.000.807	1.694.316	2.141.233	1.001.656
Other Expenses from Operating Activities		-5.609.636	-1.221.678	-3.370.117	-139.692
PROFIT (LOSS) FROM OPERATING ACTIVITIES		11.523.053	1.526.100	10.520.123	1.822.444
Investment Activity Income		57.198	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		11.580.251	1.526.100	10.520.123	1.822.444
Finance income		34.881	6.776	0	6.776
Finance costs		-4.428	-16.947	-881	-7.382
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		11.610.704	1.515.929	10.519.242	1.821.838
Tax (Expense) Income, Continuing Operations		-3.586.035	-379.076	-3.278.567	-533.489
Current Period Tax (Expense) Income	18	-3.558.082	-574.453	-3.184.297	-574.453
Deferred Tax (Expense) Income	18	-27.953	195.377	-94.270	40.964
PROFIT (LOSS) FROM CONTINUING OPERATIONS		8.024.669	1.136.853	7.240.675	1.288.349
PROFIT (LOSS)		8.024.669	1.136.853	7.240.675	1.288.349
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		1.803.217	283.613	1.540.965	202.479
Owners of Parent		6.221.452	853.240	5.699.710	1.085.870
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>		0,77768000	0,10666000	0,71246000	0,13573000
Basic Earnings (Loss) Per Share from Discontinued Operations					
<i>Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)</i>		0,00000000	0,00000000	0,00000000	0,00000000
<b>Diluted Earnings Per Share</b>					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)</i>		0,77768000	0,10666000	0,71246000	0,13573000
Diluted Earnings (Loss) per Share from Discontinued Operations					
<i>Durdurulan Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)</i>		0,00000000	0,00000000	0,00000000	0,00000000
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		20.389	12.769	2.369	-4.875
Gains (Losses) on Remeasurements of Defined Benefit Plans		24.634	16.490	3.075	-4.966
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-4.245	-3.721	-706	91
Taxes Relating to Remeasurements of Defined Benefit Plans		-4.245	-3.721	-706	91
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>20.389</b>	<b>12.769</b>	<b>2.369</b>	<b>-4.875</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>8.045.058</b>	<b>1.149.622</b>	<b>7.243.044</b>	<b>1.283.474</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		1.803.217	283.613	1.540.965	202.479
Owners of Parent		6.241.841	866.009	5.702.079	1.080.995

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		6.221.452	853.240
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	12,13,14	73.517	125.155
Adjustments for Impairment Loss (Reversal of Impairment Loss)		46.766	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	46.766	0
Adjustments for provisions		51.957	67.341
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	51.957	29.033
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	38.308
Adjustments for Interest (Income) Expenses		-86.052	1.018
Adjustments for Interest Income	7	-806.648	0
Adjustments for interest expense	7,10	720.596	1.018
Adjustments for Tax (Income) Expenses		3.584.099	379.076
Adjustments for losses (gains) on disposal of non-current assets		-57.198	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-57.198	0
Other adjustments to reconcile profit (loss)		1.793.788	381.536
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		-14.110.211	-3.862.359
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-14.110.211	-3.862.359
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-459.805	11.884
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	28.013
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-459.805	-16.129
Adjustments for decrease (increase) in inventories		-7.605.844	240.644
Decrease (Increase) in Prepaid Expenses		2.417.107	-174.228
Adjustments for increase (decrease) in trade accounts payable		8.523.077	1.445.922
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		8.523.077	1.445.922
Increase (Decrease) in Employee Benefit Liabilities		76.666	144.486
Adjustments for increase (decrease) in other operating payables		773.885	835.514
Increase (Decrease) in Other Operating Payables to Unrelated Parties		773.885	835.514
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-755.606	946.905
Other Adjustments for Other Increase (Decrease) in Working Capital		97.161	76.473
Decrease (Increase) in Other Assets Related with Operations		97.161	76.473
<b>Cash Flows from (used in) Operations</b>			
Income taxes refund (paid)		-677.653	-574.453
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Proceeds from sales of property, plant, equipment and intangible assets		210.333	0
Proceeds from sales of property, plant and equipment		205.718	0
Proceeds from sales of intangible assets		4.615	0
Purchase of Property, Plant, Equipment and Intangible Assets		-5.339	0
Purchase of property, plant and equipment		-5.339	0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Increase in Other Payables to Related Parties		-90.159	-856.423
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		21.941	41.731

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		37.019	35.242
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		58.960	76.973



# 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			Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits (member)	Prior Years' Profits or Losses	Net Profit or Loss					
<b>Statement of changes in equity (abstract)</b>															
<b>Statement of changes in equity (line items)</b>															
<b>Equity at beginning of period</b>	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				-53.028	-53.028	-53.028				0	0	0	-53.028	0	-53.028
Restated Balances	8.000.000	2.492.363	1.160.002	16.364	16.364	16.364			264.952	-9.715.116	1.024.353	-8.690.763	3.242.918	1.101.722	4.344.640
Transfers										1.024.353	-1.024.353	0	0	0	0
Total Comprehensive Income (Loss)				12.769	12.769	12.769					853.240	853.240	866.009	283.613	1.149.622
Profit (loss)											853.240	853.240	853.240	283.613	1.136.853
Other Comprehensive Income (Loss)				12.769	12.769	12.769							12.769	0	12.769
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	-245.476	176.476
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															
<b>Equity at end of period</b>	8.000.000	2.492.363	1.160.002	29.133	29.133	29.133			264.952	-8.268.811	853.240	-7.415.571	4.530.879	1.139.859	5.670.738
<b>Statement of changes in equity (abstract)</b>															
<b>Statement of changes in equity (line items)</b>															
<b>Equity at beginning of period</b>	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	5.891.560
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				-8.717	-8.717	-8.717				0	0	0	-8.717	7.009	-1.708
Restated Balances	8.000.000	2.492.363	1.160.002	23.347	23.347	23.347			264.952	-8.268.811	795.606	-7.473.205	4.467.459	1.422.783	5.890.242
Transfers										795.606	-795.606	0	0	0	0
Total Comprehensive Income (Loss)				20.389	20.389	20.389					6.221.452	6.221.452	6.241.841	1.803.217	8.045.058
Profit (loss)											6.221.452	6.221.452	6.221.452	1.803.217	8.024.669
Other Comprehensive Income (Loss)				20.389	20.389	20.389							20.389	0	20.389
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 - 30.09.2021

