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KAMUYU AYDINLATMA PLATFORMU

ATLANTİS YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

Atlantis Yatırım Holding Anonim Şirketi ve Bağlı Ortaklığının

Yönetim Kurulu'na

Giriş

Atlantis Yatırım Holding Anonim Şirketi ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır).

30.06.2025 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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.

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 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		162.166	318.869
Trade Receivables		22.508.833	61.430.757
Trade Receivables Due From Unrelated Parties		22.508.833	61.430.757
Other Receivables		2.248.716	2.623.676
Other Receivables Due From Related Parties		1.858.903	2.144.425
Other Receivables Due From Unrelated Parties		389.813	479.251
Inventories		29.646.645	27.417.280
Prepayments		3.906.641	4.454.355
Prepayments to Unrelated Parties		3.906.641	4.454.355
Current Tax Assets			14.907
Other current assets		178.324	203.548
SUB-TOTAL		**58.651.325**	**96.463.392**
Total current assets		**58.651.325**	**96.463.392**
NON-CURRENT ASSETS			
Investment property		20.779.912	20.993.875
Property, plant and equipment		575.309	654.030
Intangible assets and goodwill		65.587.276	65.587.275
Deferred Tax Asset		7.089.052	10.043.101
Total non-current assets		**94.031.549**	**97.278.281**
Total assets		**152.682.874**	**193.741.673**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		8.229.870	46.975.839
Trade Payables to Unrelated Parties		8.229.870	46.975.839
Employee Benefit Obligations		3.004.016	2.904.138
Other Payables		8.423.953	7.569.088
Other Payables to Related Parties		915.832	979.175
Other Payables to Unrelated Parties		7.508.121	6.589.913
Deferred Income Other Than Contract Liabilities		223.223	152.975
Deferred Income Other Than Contract Liabilities from Unrelated Parties		223.223	152.975
Current tax liabilities, current		763.774	1.664.195
Current provisions		151.268	176.490
Other current provisions		151.268	176.490
Other Current Liabilities		5.856.797	6.833.355
SUB-TOTAL		**26.652.901**	**66.276.080**
Total current liabilities		**26.652.901**	**66.276.080**
NON-CURRENT LIABILITIES			
Employee Benefit Obligations		1.602.682	802.563
Deferred Income Other Than Contract Liabilities		225.181	499.277
Total non-current liabilities		**1.827.863**	**1.301.840**
Total liabilities		**28.480.764**	**67.577.920**
EQUITY			
Equity attributable to owners of parent		104.521.409	106.406.466
Issued capital		8.000.000	8.000.000
Inflation Adjustments on Capital		217.253.282	217.253.282
Share Premium (Discount)		1.160.002	1.353.420
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-373.993	-140.724
Gains (Losses) on Revaluation and Remeasurement		-373.993	-140.724
Gains (Losses) on Remeasurements of Defined Benefit Plans		-373.993	-140.724
Restricted Reserves Appropriated From Profits		5.249.321	5.249.322
Prior Years' Profits or Losses		-125.308.836	-125.054.975
Current Period Net Profit Or Loss		-1.458.367	-253.859
Non-controlling interests		19.680.701	19.757.287
Total equity		**124.202.110**	**126.163.753**
Total Liabilities and Equity		**152.682.874**	**193.741.673**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		24.929.317	39.331.636	19.134.710	17.817.697
Cost of sales		-18.863.205	-29.487.650	-16.404.107	-9.967.819
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.066.112	9.843.986	2.730.603	7.849.878
GROSS PROFIT (LOSS)		6.066.112	9.843.986	2.730.603	7.849.878
General Administrative Expenses		-1.925.483	-2.883.160	-659.223	-1.307.378
Other Income from Operating Activities		21.346.923	16.738.452	7.222.140	2.778.889
Other Expenses from Operating Activities		-22.142.331	-16.834.276	-7.838.510	-3.025.092
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.345.221	6.865.002	1.455.010	6.296.297
Investment Activity Expenses			15.212		5.169
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.345.221	6.880.214	1.455.010	6.301.466
Finance income			729		729
Finance costs		-206.027	-24.985	4.912	-9.953
Gains (losses) on net monetary position		-1.013.076	2.077.424	-3.104.632	-7.754.991
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.126.118	8.933.382	-1.644.710	-1.462.749
Tax (Expense) Income, Continuing Operations		-3.442.747	-3.852.616	-1.157.337	-16.050.640
Current Period Tax (Expense) Income		-763.774	-843.330	-404.521	-443.971
Deferred Tax (Expense) Income		-2.678.973	-3.009.286	-752.816	-15.606.669
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.316.629	5.080.766	-2.802.047	-17.513.389
PROFIT (LOSS)		-1.316.629	5.080.766	-2.802.047	-17.513.389
Profit (loss), attributable to [abstract]					
Non-controlling Interests		141.738	2.796.725	-520.786	32.300
Owners of Parent		-1.458.367	2.284.041	-2.281.261	-17.545.689
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-233.269	-41.590	-27.239	-26.549
Gains (Losses) on Remeasurements of Defined Benefit Plans		-291.586	-51.988	-36.319	-35.399
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		58.317	10.398	9.080	8.850
Taxes Relating to Remeasurements of Defined Benefit Plans		58.317	10.398	9.080	8.850
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-233.269**	**-41.590**	**-27.239**	**-26.549**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-1.549.898**	**5.039.176**	**-2.829.286**	**-17.539.938**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-91.531	2.755.135	-548.025	5.751
Owners of Parent		-1.458.367	2.284.041	-2.281.261	-17.545.689

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-156.702**	**3.991**
Profit (Loss)		-1.316.629	5.080.768
Profit (Loss) from Continuing Operations		-1.316.629	5.080.768
Adjustments to Reconcile Profit (Loss)		**2.173.415**	**9.494.996**
Adjustments for depreciation and amortisation expense		292.683	421.712
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-892.759	-604.811
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-892.759	-604.811
Adjustments for provisions		-25.222	-130.773
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			-130.773
Adjustments for (Reversal of) Other Provisions		-25.222	
Adjustments for Tax (Income) Expenses		3.443.727	3.849.362
Adjustments Related to Gain and Losses on Net Monetary Position		-426.687	-429.064
Other adjustments to reconcile profit (loss)		-218.327	6.388.570
Changes in Working Capital		**650.707**	**-9.311.490**
Adjustments for decrease (increase) in trade accounts receivable		39.814.683	-12.341.336
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		39.814.683	-12.341.336
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		374.960	1.073.056
Decrease (Increase) in Other Related Party Receivables Related with Operations		285.522	932.653
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		89.438	140.403
Adjustments for decrease (increase) in inventories		-2.229.365	-9.518.089
Decrease (Increase) in Prepaid Expenses		547.714	444.191
Adjustments for increase (decrease) in trade accounts payable		-38.745.969	10.854.867
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-38.745.969	10.854.867
Increase (Decrease) in Employee Benefit Liabilities		899.997	864.263
Adjustments for increase (decrease) in other operating payables		854.865	-494.078
Increase (Decrease) in Other Operating Payables to Related Parties		-63.343	-172.727
Increase (Decrease) in Other Operating Payables to Unrelated Parties		918.208	-321.351
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		70.249	2.227.836
Other Adjustments for Other Increase (Decrease) in Working Capital		-936.427	-2.422.200
Cash Flows from (used in) Operations		**1.507.493**	**5.264.274**
Income taxes refund (paid)		-1.664.195	-5.260.283
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-156.702	3.991
Net increase (decrease) in cash and cash equivalents		-156.702	3.991
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**273.299**	**186.598**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		45.569	28.109
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**162.166**	**218.698**

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 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**8.000.000**	**217.253.282**	**1.954.051**	**43.402**			**5.249.349**	**-132.173.642**	**3.981.343**	**104.307.785**	**19.013.462**	**123.321.247**
	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									3.981.343				
	Total Comprehensive Income (Loss)					-41.590						-41.590		-41.590
	Profit (loss)										2.284.041	2.284.041		2.284.041
	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													
	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				-387.477				-1	4.002.432		3.614.954	5.182.857	8.797.811
	Equity at end of period		**8.000.000**	**217.253.282**	**1.566.574**	**1.812**			**5.249.348**	**-124.189.867**	**2.284.041**	**110.165.190**	**24.196.319**	**134.361.509**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**8.000.000**	**217.253.282**	**1.353.420**	**140.724**			**5.249.322**	**-125.054.975**	**-253.859**	**106.406.466**	**19.757.287**	**126.163.753**
	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									-253.859	253.859			
	Total Comprehensive Income (Loss)					-233.269						-233.269		-233.269
	Profit (loss)										-1.458.367	-1.458.367		-1.458.367
	Other Comprehensive Income (Loss)													0
	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 01.01.2025 - 30.06.2025	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													
	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				-193.418				-1	-2		-193.421	-76.586	-270.007
	Equity at end of period		**8.000.000**	**217.253.282**	**1.160.002**	**-373.993**			**5.249.321**	**-125.308.836**	**-1.458.367**	**104.521.409**	**19.680.701**	**124.202.110**