



KAMUYU AYDINLATMA PLATFORMU

ATLAS MENKUL KIYMETLER YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	141.828.073	163.842.269
Financial Investments	5	338.430.482	294.385.784
Other Receivables		30.736	31.197
Other Receivables Due From Unrelated Parties	7	30.736	31.197
Prepayments		264.868	107.871
Prepayments to Unrelated Parties		264.868	107.871
SUB-TOTAL		480.554.159	458.367.121
Total current assets		480.554.159	458.367.121
NON-CURRENT ASSETS			
Property, plant and equipment		40.594	131.930
Other property, plant and equipment		40.594	131.930
Total non-current assets		40.594	131.930
Total assets		480.594.753	458.499.051
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		6.459.406	527.981
Trade Payables to Related Parties	3-6	398.582	414.161
Trade Payables to Unrelated Parties	6	6.060.824	113.820
Employee Benefit Obligations		311.852	226.729
Other Payables		44.539	28.518
Other Payables to Unrelated Parties	7	44.539	28.518
Current provisions		293.273	334.408
Current provisions for employee benefits	8	293.273	334.408
SUB-TOTAL		7.109.070	1.117.636
Total current liabilities		7.109.070	1.117.636
NON-CURRENT LIABILITIES			
Non-current provisions		1.470.932	1.010.290
Non-current provisions for employee benefits	8	1.470.932	1.010.290
Total non-current liabilities		1.470.932	1.010.290
Total liabilities		8.580.002	2.127.926
EQUITY			
Equity attributable to owners of parent		472.014.751	456.371.125
Issued capital	9	60.000.000	60.000.000
Inflation Adjustments on Capital	9	189.440.080	189.440.080
Share Premium (Discount)	9	2.312.766	2.312.766
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.216.510	-828.076
Gains (Losses) on Revaluation and Remeasurement		-1.216.510	-828.076
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.216.510	-828.076
Restricted Reserves Appropriated From Profits	9	24.408.411	24.408.411
Prior Years' Profits or Losses		181.037.944	167.105.856
Current Period Net Profit Or Loss		16.032.060	13.932.088
Total equity		472.014.751	456.371.125
Total Liabilities and Equity		480.594.753	458.499.051

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	10	3.206.018.696	3.504.947.146	2.104.480.360	1.341.825.271
Cost of sales	10	-3.076.548.980	-3.301.028.244	-2.058.865.815	-1.311.251.010
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		129.469.716	203.918.902	45.614.545	30.574.261
GROSS PROFIT (LOSS)		129.469.716	203.918.902	45.614.545	30.574.261
General Administrative Expenses		-12.236.546	-18.281.659	-4.647.299	-10.351.240
Other Income from Operating Activities		63.359	54.369	21.185	15.676
PROFIT (LOSS) FROM OPERATING ACTIVITIES		117.296.529	185.691.612	40.988.431	20.238.697
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		117.296.529	185.691.612	40.988.431	20.238.697
Gains (losses) on net monetary position	11	-101.264.469	-161.853.598	-34.549.503	-44.213.074
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		16.032.060	23.838.014	6.438.928	-23.974.377
PROFIT (LOSS) FROM CONTINUING OPERATIONS		16.032.060	23.838.014	6.438.928	-23.974.377
PROFIT (LOSS)		16.032.060	23.838.014	6.438.928	-23.974.377
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		16.032.060	23.838.014	6.438.928	-23.974.377
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>	13	0,00270000	0,00400000	0,00110000	-0,00400000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-388.434	-256.783	34.176	-64.679
Gains (Losses) on Remeasurements of Defined Benefit Plans		-388.434	-256.783	34.176	-64.679
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-388.434	-256.783	34.176	-64.679
TOTAL COMPREHENSIVE INCOME (LOSS)		15.643.626	23.581.231	6.473.104	-24.039.056
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		15.643.626	23.581.231	6.473.104	-24.039.056

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		36.058.020	10.923.217
Profit (Loss)		16.032.060	23.838.014
Adjustments to Reconcile Profit (Loss)		14.149.927	-12.962.905
Adjustments for depreciation and amortisation expense		98.290	95.068
Adjustments for provisions	8	303.701	336.609
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		-5.530.464	0
Adjustments for Interest (Income) Expenses		-37.680.634	0
Adjustments for fair value losses (gains)		-32.103.724	-129.932.397
Adjustments Related to Gain and Losses on Net Monetary Position		89.062.758	116.537.815
Changes in Working Capital		5.876.033	48.108
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	461	-20.098
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		461	-20.098
Decrease (Increase) in Prepaid Expenses		-156.997	550.208
Adjustments for increase (decrease) in trade accounts payable	6	5.931.425	-622.923
Increase (Decrease) in Trade Accounts Payables to Related Parties		-15.579	-685.732
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		5.947.004	62.809
Increase (Decrease) in Employee Benefit Liabilities		85.123	117.265
Adjustments for increase (decrease) in other operating payables	3-7	16.021	23.656
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	16.021	23.656
Cash Flows from (used in) Operations		36.058.020	10.923.217
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-30.549.966	32.029.524
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	32.031.753
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-73.754.110	0
Purchase of Property, Plant, Equipment and Intangible Assets		-6.954	-2.229
Purchase of intangible assets		-6.954	-2.229
Dividends received		5.530.464	0
Interest received		37.680.634	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
Dividends Paid		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		5.508.054	42.952.741
Net increase (decrease) in cash and cash equivalents		5.508.054	42.952.741
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		163.842.269	54.071.866
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-27.522.250	-14.272.223
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		141.828.073	82.752.384

[illegible]

Current Period 01.01.2025 - 30.09.2025															
	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														
	Equity at end of period		60.000.000	189.440.080	2.312.766		-1.216.510			24.408.411	181.037.944	16.032.060	472.014.751		472.014.751