



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2016 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ata Yatırım Menkul Kıymetler A.Ş. Yönetim Kurulu'na

Giriş

Ata Yatırım Menkul Kıymetler A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2016 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 konsolide 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Ata Yatırım Menkul Kıymetler A.Ş.'nin ve bağlı ortaklıklarının 30 Haziran 2016 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartları'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Şule Firuzment Bekçe, SMMM

Sorumlu Denetçi

İstanbul, 24 Ağustos 2016

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2016	Previous Period 31.12.2015
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	14.323.263	19.927.649
Financial Investments	5	10.730.661	8.103.317
Financial Assets Available-for-sale	5	319.422	319.422
Financial Assets at Fair Value Through Profit or Loss	5	10.411.239	7.783.895
Trade Receivables	7	52.196.927	50.878.417
Trade Receivables Due From Related Parties	7,27	119.493	130.293
Trade Receivables Due From Unrelated Parties	7	52.077.434	50.748.124
Other Receivables		147.242	272.529
Other Receivables Due From Unrelated Parties	8	147.242	272.529
Prepayments	9	475.825	254.957
Prepayments to Unrelated Parties	9	475.825	254.957
Current Tax Assets	10	49.136	73.497
Other current assets	11	0	500.000
Other Current Assets Due From Unrelated Parties	11	0	500.000
SUB-TOTAL		77.923.054	80.010.366
Total current assets		77.923.054	80.010.366
NON-CURRENT ASSETS			
Other Receivables	8	751.105	729.649
Other Receivables Due From Unrelated Parties	8	751.105	729.649
Investments accounted for using equity method	3	1.640.681	1.522.874
Investment property	12	51.654.503	50.211.000
Property, plant and equipment	13	1.015.485	1.174.082
Buildings	13	208.083	211.620
Machinery And Equipments	13	486.491	537.996
Fixtures and fittings	13	72.210	86.877
Leasehold Improvements	13	248.701	337.589
Intangible assets and goodwill	15	2.750.423	2.555.519
Goodwill	15	1.566.399	1.566.399
Other intangible assets	14	1.184.024	989.120
Deferred Tax Asset	25	2.978.083	4.188.404
Other Non-current Assets	11	1.775.938	1.791.257
Other Non-Current Assets Due From Unrelated Parties	11	1.775.938	1.791.257
Total non-current assets		62.566.218	62.172.785
Total assets		140.489.272	142.183.151
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	65.338.168	66.796.740
Current Borrowings From Unrelated Parties	6	65.338.168	66.796.740
Other short-term borrowings	6	65.338.168	66.796.740
Current Portion of Non-current Borrowings	6	1.157.346	1.133.727
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties	6	1.157.346	1.133.727
Current Portion of other Non-current Borrowings	6	1.157.346	1.133.727
Trade Payables	7	25.847.889	19.454.008
Trade Payables to Related Parties	7,27	574.486	587.023
Trade Payables to Unrelated Parties	7	25.273.403	18.866.985
Employee Benefit Obligations	17	611.287	586.699
Other Payables	8	561.656	845.541
Other Payables to Unrelated Parties	8	561.656	845.541
Other Current Liabilities		0	0
SUB-TOTAL		93.516.346	88.816.715
Total current liabilities		93.516.346	88.816.715
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	2.602.574	3.200.184
Long Term Borrowings From Unrelated Parties	6	2.602.574	3.200.184
Bank Loans	6	2.602.574	3.200.184

Non-current provisions	18	2.426.886	2.303.638
Non-current provisions for employee benefits	18	2.426.886	2.303.638
Deferred Tax Liabilities	25	309.179	33.795
Total non-current liabilities		5.338.639	5.537.617
Total liabilities		98.854.985	94.354.332
EQUITY			
Equity attributable to owners of parent		10.700.891	18.543.792
Issued capital	19	25.000.000	25.000.000
Inflation Adjustments on Capital	19	678.286	678.286
Share Premium (Discount)	19	762.663	897.901
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.119.948	-1.119.948
Gains (Losses) on Revaluation and Remeasurement		-1.119.948	-1.119.948
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.119.948	-1.119.948
Restricted Reserves Appropriated From Profits		4.838.544	4.768.144
Legal Reserves	19	1.962.315	1.891.915
Other Restricted Profit Reserves	19	2.876.229	2.876.229
Prior Years' Profits or Losses	19	-11.670.464	-11.488.129
Current Period Net Profit Or Loss		-7.788.190	-192.462
Non-controlling interests		30.933.396	29.285.027
Total equity		41.634.287	47.828.819
Total Liabilities and Equity		140.489.272	142.183.151



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2016 - 30.06.2016	Previous Period 01.01.2015 - 30.06.2015	Current Period 3 Months 01.04.2016 - 30.06.2016	Previous Period 3 Months 01.04.2015 - 30.06.2015
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	357.072.789	496.028.611	172.842.499	238.025.546
Cost of sales	20	-345.127.265	-477.381.410	-170.897.724	-228.199.342
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.945.524	18.647.201	1.944.775	9.826.204
GROSS PROFIT (LOSS)		11.945.524	18.647.201	1.944.775	9.826.204
General Administrative Expenses	21,22	-15.400.343	-15.225.000	-7.084.711	-8.136.242
Marketing Expenses	21,22	-933.925	-632.966	-461.273	-311.420
Research and development expense	21,22	-58.653	-26.806	-16.057	-19.299
Other Income from Operating Activities	23	3.446.455	7.955.172	753.737	6.572.514
Other Expenses from Operating Activities	23	-480.267	-175.077	-446.139	4.580
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.481.209	10.542.524	-5.309.668	7.936.337
Investment Activity Expenses	3	0	-134.159	0	-134.159
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	117.807	0	51.062	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.363.402	10.408.365	-5.258.606	7.802.178
Finance costs	24	-4.501.900	-2.735.090	-2.179.646	-964.750
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.865.302	7.673.275	-7.438.252	6.837.428
Tax (Expense) Income, Continuing Operations		-1.498.958	-272.297	-787.731	-38.456
Current Period Tax (Expense) Income	25	-13.253	-135.293	35.370	-9.798
Deferred Tax (Expense) Income	25	-1.485.705	-137.004	-823.101	-28.658
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-7.364.260	7.400.978	-8.225.983	6.798.972
PROFIT (LOSS)		-7.364.260	7.400.978	-8.225.983	6.798.972
Profit (loss), attributable to [abstract]					
Non-controlling Interests		423.930	3.959.924	460.142	3.984.550
Owners of Parent		-7.788.190	3.441.054	-8.686.125	2.814.422
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		0	0	0	118.551
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss					118.551
Taxes Relating to Remeasurements of Defined Benefit Plans					148.189
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss					-29.638
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	118.551
TOTAL COMPREHENSIVE INCOME (LOSS)		-7.364.260	7.400.978	-8.225.983	6.917.523
Total Comprehensive Income Attributable to					
Non-controlling Interests		423.930	3.959.924	460.142	3.984.550
Owners of Parent		-7.788.190	3.441.054	-8.686.125	2.932.973

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period		Previous Period	
		01.01.2016 - 30.06.2016		01.01.2015 - 30.06.2015	
Statement of cash flows (Indirect Method)					
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES					
Profit (Loss)			3.198.242		2.346.278
Profit (Loss) from Continuing Operations			-7.364.260		7.400.978
Adjustments to Reconcile Profit (Loss)			4.259.153		-4.878.348
Adjustments for depreciation and amortisation expense	13,14		415.512		388.607
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-735.193		-5.882.219
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties	12		-735.193		-5.882.219
Adjustments for provisions			273.015		452.982
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18,22		273.015		452.982
Adjustments for Interest (Income) Expenses			3.121.642		-194.540
Adjustments for Interest Income	23		-909.311		-321.777
Adjustments for interest expense	24		4.030.953		127.237
Adjustments for fair value losses (gains)	5		168.341		-10.088
Adjustments for Fair Value Losses (Gains) of Financial Assets	5		168.341		-10.088
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3		-117.807		
Adjustments for undistributed profits of associates	3		-117.807		
Adjustments for Tax (Income) Expenses	25		1.498.958		272.297
Other adjustments for non-cash items			-365.315		-39.546
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations	3		0		134.159
Changes in Working Capital			5.569.893		-199.625
Adjustments for decrease (increase) in trade accounts receivable			-1.318.510		-4.017.462
Decrease (Increase) in Trade Accounts Receivables from Related Parties			10.800		27.041
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties			-1.329.310		-4.044.503
Adjustments for Decrease (Increase) in Other Receivables Related with Operations			382.963		-186.303
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations			382.963		-186.303
Adjustments for increase (decrease) in trade accounts payable			6.393.881		1.022.727
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties			6.393.881		1.022.727
Adjustments for increase (decrease) in other operating payables			79.930		241.413
Increase (Decrease) in Other Operating Payables to Unrelated Parties			79.930		241.413
Other Adjustments for Other Increase (Decrease) in Working Capital			31.629		2.740.000
Decrease (Increase) in Other Assets Related with Operations			31.629		2.740.000
Cash Flows from (used in) Operations			2.464.786		2.323.005
Dividends paid					0
Interest received			883.223		320.953
Payments Related with Provisions for Employee Benefits	18		-149.767		-104.627
Income taxes refund (paid)					-193.053
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES					
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control			1.169.727		453.662
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			3.019.375		62.951
Cash Payments to Acquire Equity or Debt Instruments of Other Entities			-5.815.060		-1.650.222
Proceeds from sales of property, plant, equipment and intangible assets			0		0
Proceeds from sales of intangible assets					0
Purchase of Property, Plant, Equipment and Intangible Assets			-451.818		-403.688
Purchase of property, plant and equipment	13		-59.490		-215.689
Purchase of intangible assets	14		-392.328		-187.999
Cash Outflows from Acquisition of Investment Property	12		-728.830		-16.781
Cash advances and loans made to other parties			0		0
Other inflows (outflows) of cash			15.317		-1.400.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-6.037.427		3.249.306

Proceeds from borrowings		0	3.366.004
Proceeds from Other Financial Borrowings		0	3.366.004
Repayments of borrowings		-2.032.563	0
Cash Outflows from Other Financial Liabilities		-2.032.563	0
Interest paid		-4.004.864	-116.698
Other inflows (outflows) of cash			0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.630.474	2.641.506
Net increase (decrease) in cash and cash equivalents		-5.630.474	2.641.506
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	19.886.819	7.347.466
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		14.256.345	9.988.972

