



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2017 - 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 2017 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 bağımsız 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 bağımsız denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı bağımsız 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 bağımsız denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı bağımsız denetim prosedürlerinin uygulanmasından oluşur. Ara dönem konsolide finansal bilgilerin sınırlı bağımsız 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 bağımsız 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 bağımsız denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Ata Yatırım Menkul Kıymetler A.Ş.'nin ve bağlı ortaklıklarının 30 Haziran 2017 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

H. Ali Bekçe, SMMM

Sorumlu Denetçi

İstanbul, 23 Ağustos 2017

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2017	Previous Period 31.12.2016
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	7.759.038	12.665.701
Financial Investments	5	24.849.394	23.527.343
Trade Receivables	7	74.784.970	64.394.018
Trade Receivables Due From Related Parties	7,27	129.032	131.173
Trade Receivables Due From Unrelated Parties	7	74.655.938	64.262.845
Other Receivables		205.690	150.654
Other Receivables Due From Unrelated Parties	8	205.690	150.654
Prepayments		476.287	377.326
Prepayments to Unrelated Parties	9	476.287	377.326
Current Tax Assets	10	22.236	22.127
SUB-TOTAL		108.097.615	101.137.169
Total current assets		108.097.615	101.137.169
NON-CURRENT ASSETS			
Other Receivables	8	1.033.364	740.107
Other Receivables Due From Unrelated Parties	8	1.033.364	740.107
Investments accounted for using equity method	3	1.519.131	1.601.221
Investment property	12	60.252.126	59.180.000
Property, plant and equipment	13	715.437	910.290
Buildings	13	201.009	204.546
Machinery And Equipments	13	75.412	89.209
Fixtures and fittings	13	307.785	395.796
Leasehold Improvements	13	131.231	220.739
Intangible assets and goodwill		1.514.300	1.591.032
Other intangible assets	14	1.514.300	1.591.032
Deferred Tax Asset	25	1.499.733	1.589.563
Other Non-current Assets		1.713.883	1.730.140
Other Non-Current Assets Due From Unrelated Parties	11	1.713.883	1.730.140
Total non-current assets		68.247.974	67.342.353
Total assets		176.345.589	168.479.522
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	82.550.699	77.278.048
Current Borrowings From Unrelated Parties	6	82.550.699	77.278.048
Other short-term borrowings	6	82.550.699	77.278.048
Current Portion of Non-current Borrowings	6	1.476.929	1.444.574
Current Portion of Non-current Borrowings from Unrelated Parties	6	1.476.929	1.444.574
Bank Loans	6	1.476.929	1.444.574
Trade Payables	7	41.726.534	36.741.296
Trade Payables to Related Parties	7,27	881.273	1.114.784
Trade Payables to Unrelated Parties	7	40.845.261	35.626.512
Employee Benefit Obligations	17	416.855	446.965
Other Payables	8	1.060.943	750.412
Other Payables to Unrelated Parties	8	1.060.943	750.412
Current tax liabilities, current			63.294
SUB-TOTAL		127.231.960	116.724.589
Total current liabilities		127.231.960	116.724.589
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	1.684.563	2.437.780
Long Term Borrowings From Unrelated Parties	6	1.684.563	2.437.780
Bank Loans	6	1.684.563	2.437.780
Non-current provisions	18	1.628.586	1.478.758
Non-current provisions for employee benefits	18	1.628.586	1.478.758
Total non-current liabilities		3.313.149	3.916.538
Total liabilities		130.545.109	120.641.127
EQUITY			
Equity attributable to owners of parent		17.722.654	18.774.525

Issued capital	19	30.961.056	30.961.056
Inflation Adjustments on Capital	19	714.025	714.025
Share Premium (Discount)		643.069	628.167
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.216.387	-1.216.387
Gains (Losses) on Revaluation and Remeasurement		-1.216.387	-1.216.387
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.216.387	-1.216.387
Restricted Reserves Appropriated From Profits	19	3.106.058	3.104.394
Legal Reserves	19	3.106.058	3.104.394
Other reserves	19	2.876.229	2.876.229
Prior Years' Profits or Losses	19	-18.656.049	-5.675.155
Current Period Net Profit Or Loss		-705.347	-12.617.804
Non-controlling interests		28.077.826	29.063.870
Total equity		45.800.480	47.838.395
Total Liabilities and Equity		176.345.589	168.479.522

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2017 - 30.06.2017	Previous Period 01.01.2016 - 30.06.2016	Current Period 3 Months 01.04.2017 - 30.06.2017	Previous Period 3 Months 01.04.2016 - 30.06.2016
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	176.783.559	357.072.789	80.270.652	172.842.499
Cost of sales	20	-162.711.232	-345.127.265	-72.252.524	-170.897.724
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		14.072.327	11.945.524	8.018.128	1.944.775
GROSS PROFIT (LOSS)		14.072.327	11.945.524	8.018.128	1.944.775
General Administrative Expenses	21,22	-11.243.813	-15.400.343	-5.761.433	-7.084.711
Marketing Expenses	21,22	-914.030	-933.925	-430.238	-461.273
Research and development expense	21,22	-6.156	-58.653	-4.740	-16.057
Other Income from Operating Activities	23	3.346.990	3.446.455	1.134.475	753.737
Other Expenses from Operating Activities	23	-1.176.296	-480.267	-841.188	-446.139
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.079.022	-1.481.209	2.115.004	-5.309.668
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-82.089	117.807	-115.142	51.062
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.996.933	-1.363.402	1.999.862	-5.258.606
Finance costs	24	-5.347.533	-4.501.900	-2.749.267	-2.179.646
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.350.600	-5.865.302	-749.405	-7.438.252
Tax (Expense) Income, Continuing Operations		-89.830	-1.498.958	-4.167	-787.731
Current Period Tax (Expense) Income	25		-13.253	0	35.370
Deferred Tax (Expense) Income	25	-89.830	-1.485.705	-4.167	-823.101
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.440.430	-7.364.260	-753.572	-8.225.983
PROFIT (LOSS)		-1.440.430	-7.364.260	-753.572	-8.225.983
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-735.083	423.930	-212.339	460.142
Owners of Parent		-705.347	-7.788.190	-541.233	-8.686.125
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.440.430	-7.364.260	-753.572	-8.225.983
Total Comprehensive Income Attributable to					
Non-controlling Interests		-735.083	423.930	-212.339	460.142
Owners of Parent		-705.347	-7.788.190	-541.233	-8.686.125

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2017 - 30.06.2017	Previous Period 01.01.2016 - 30.06.2016
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-1.440.430	-7.364.260
Profit (Loss) from Continuing Operations		-1.440.430	-7.364.260
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13,14	467.500	415.512
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for Impairment Loss of Goodwill			0
Adjustments for provisions		231.392	273.015
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	231.392	273.015
Adjustments for Interest (Income) Expenses		4.029.955	3.121.642
Adjustments for Interest Income		-723.783	-909.311
Adjustments for interest expense		4.753.738	4.030.953
Adjustments for fair value losses (gains)		-1.621.337	-566.852
Adjustments for Fair Value Losses (Gains) of Investment Property	12,23	0	-735.193
Adjustments for Fair Value Losses (Gains) of Financial Assets		-1.621.337	168.341
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	82.089	-117.807
Adjustments for undistributed profits of associates	3	82.089	-117.807
Adjustments for Tax (Income) Expenses	25	89.830	1.498.958
Other adjustments for non-cash items		20.457	-365.315
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	0
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-10.390.952	-1.318.510
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7	-10.390.952	-1.318.510
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-348.293	382.963
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-348.293	382.963
Decrease (Increase) in Prepaid Expenses	9	-97.291	0
Adjustments for increase (decrease) in trade accounts payable		4.985.238	6.393.881
Increase (Decrease) in Trade Accounts Payables to Related Parties	7,27	-233.511	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	5.218.749	6.393.881
Increase (Decrease) in Employee Benefit Liabilities		-30.110	
Adjustments for increase (decrease) in other operating payables	8	311.880	79.930
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	311.880	79.930
Increase (Decrease) in Deferred Income	8	80.018	0
Other Adjustments for Other Increase (Decrease) in Working Capital		0	31.629
Increase (Decrease) in Other Payables Related with Operations		0	31.629
Cash Flows from (used in) Operations			
Interest received		712.610	883.223
Payments Related with Provisions for Employee Benefits	18	-81.564	-149.767
Income taxes refund (paid)		-85.530	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		5.242.809	3.019.375
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-4.943.523	-5.815.060
Proceeds from sales of property, plant, equipment and intangible assets		2.334	0
Proceeds from sales of property, plant and equipment	13	2.334	0
Purchase of Property, Plant, Equipment and Intangible Assets		-198.250	-451.818
Purchase of property, plant and equipment	13	-7.627	-59.490
Purchase of intangible assets	14	-190.623	-392.328
Cash Outflows from Acquisition of Investment Property	12	-1.072.126	-728.830
Other inflows (outflows) of cash		16.258	15.317

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-880.801	-4.867.700
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		-597.485	1.169.727
Proceeds from borrowings		4.551.789	-2.032.563
Proceeds from Other Financial Borrowings		4.551.789	-2.032.563
Interest paid		-4.835.105	-4.004.864
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.917.837	-5.630.474
Net increase (decrease) in cash and cash equivalents		-4.917.837	-5.630.474
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	12.648.163	19.886.819
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	7.730.326	14.256.345

