



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2018 - 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.

Genel Kurulu'na

Giriş

Ata Yatırım Menkul Kıymetler A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2018 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 bildirmekteyiz.

Sonuç

Sınırlı bağımsız denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Ata Yatırım Menkul Kıymetler A.Ş.'nin ve bağlı ortaklıklarının 30 Haziran 2018 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

Istanbul, 16 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	26.766.145	31.732.987
Financial Investments	5	34.798.176	31.665.864
Trade Receivables	7	81.951.459	101.988.903
Trade Receivables Due From Related Parties	7,27	57.015	156.499
Trade Receivables Due From Unrelated Parties	7	81.894.444	101.832.404
Other Receivables		300.195	265.658
Other Receivables Due From Unrelated Parties	8	300.195	265.658
Prepayments		1.682.770	532.141
Prepayments to Unrelated Parties	9	1.682.770	532.141
Current Tax Assets	10	119.662	53.992
SUB-TOTAL		145.618.407	166.239.545
Total current assets		145.618.407	166.239.545
NON-CURRENT ASSETS			
Other Receivables	8	1.156.905	1.213.377
Other Receivables Due From Unrelated Parties	8	1.156.905	1.213.377
Investments accounted for using equity method	3	1.345.576	1.559.007
Investment property	12	69.508.753	66.300.000
Property, plant and equipment	13	475.223	587.234
Buildings	13	193.936	197.473
Machinery And Equipments	13	167.117	67.237
Fixtures and fittings	13	53.018	233.676
Leasehold Improvements	13	61.152	88.848
Intangible assets and goodwill		1.630.803	1.816.554
Other intangible assets	14	1.630.803	1.816.554
Deferred Tax Asset	25	1.357.840	986.481
Other Non-current Assets		1.085.813	1.587.786
Other Non-Current Assets Due From Unrelated Parties	11	1.085.813	1.587.786
Total non-current assets		76.560.913	74.050.439
Total assets		222.179.320	240.289.984
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	72.248.842	61.517.406
Current Borrowings From Unrelated Parties	6	72.248.842	61.517.406
Other short-term borrowings	6	72.248.842	61.517.406
Current Portion of Non-current Borrowings	6	8.466.611	9.167.315
Current Portion of Non-current Borrowings from Unrelated Parties	6	8.466.611	9.167.315
Bank Loans	6		1.630.182
Issued Debt Instruments	6	8.466.611	7.537.133
Trade Payables	7	47.128.777	71.747.042
Trade Payables to Related Parties	7,27	726.641	607.233
Trade Payables to Unrelated Parties	7	46.402.136	71.139.809
Employee Benefit Obligations	17	439.566	479.678
Other Payables	8	1.037.638	634.753
Other Payables to Unrelated Parties	8	1.037.638	634.753
SUB-TOTAL		129.321.434	143.546.194
Total current liabilities		129.321.434	143.546.194
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	43.545.597	45.038.383
Long Term Borrowings From Unrelated Parties	6	43.545.597	45.038.383
Bank Loans	6	43.545.597	45.038.383
Non-current provisions	18	1.930.216	1.649.100
Non-current provisions for employee benefits	18	1.930.216	1.649.100
Total non-current liabilities		45.475.813	46.687.483
Total liabilities		174.797.247	190.233.677
EQUITY			
Equity attributable to owners of parent		17.722.123	19.971.181

Issued capital	19	30.961.056	30.961.056
Inflation Adjustments on Capital	19	714.025	714.025
Share Premium (Discount)		685.644	668.942
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	3.110.812	3.108.947
Legal Reserves	19	3.110.812	3.108.947
Other reserves	19	2.876.229	2.876.229
Prior Years' Profits or Losses	19	-17.520.124	-19.400.325
Current Period Net Profit Or Loss		-1.889.132	2.258.694
Non-controlling interests		29.659.950	30.085.126
Total equity		47.382.073	50.056.307
Total Liabilities and Equity		222.179.320	240.289.984

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	152.682.446	176.783.559	75.660.600	80.270.652
Cost of sales	20	-134.342.150	-162.711.232	-65.049.191	-72.252.524
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.340.296	14.072.327	10.611.409	8.018.128
Revenue from Finance Sector Operations			0	0	0
Cost of Finance Sector Operations			0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0	0	0
GROSS PROFIT (LOSS)		18.340.296	14.072.327	10.611.409	8.018.128
General Administrative Expenses	21,22	-12.173.186	-11.243.813	-5.950.935	-5.761.433
Marketing Expenses	21,22	-1.000.921	-914.030	-526.497	-430.238
Research and development expense	21,22	-2.711	-6.156	-551	-4.740
Other Income from Operating Activities	23	4.858.541	3.346.990	2.468.826	1.134.475
Other Expenses from Operating Activities	23	-1.311.697	-1.176.296	4.398	-841.188
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.710.322	4.079.022	6.606.650	2.115.004
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-213.430	-82.089	-36.253	-115.142
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		8.496.892	3.996.933	6.570.397	1.999.862
Finance costs	24	-10.884.352	-5.347.533	-6.003.713	-2.749.267
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.387.460	-1.350.600	566.684	-749.405
Tax (Expense) Income, Continuing Operations	25	371.359	-89.830	-53.928	-4.167
Deferred Tax (Expense) Income	25	371.359	-89.830	-53.928	-4.167
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.016.101	-1.440.430	512.756	-753.572
PROFIT (LOSS)		-2.016.101	-1.440.430	512.756	-753.572
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-126.969	-735.083	632.079	-212.339
Owners of Parent		-1.889.132	-705.347	-119.323	-541.233
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	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0

TOTAL COMPREHENSIVE INCOME (LOSS)		-2,016.101	-1,440.430	512.756	-753.572
Total Comprehensive Income Attributable to					
Non-controlling Interests		-126.969	-735.083	632.079	-212.339
Owners of Parent		-1,889.132	-705.347	-119.323	-541.233

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period		Previous Period	
		01.01.2018 - 30.06.2018		01.01.2017 - 30.06.2017	
Statement of cash flows (Indirect Method)					
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES					
Profit (Loss)			1.893.726		-3.084.538
Profit (Loss) from Continuing Operations			-2.016.101		-1.440.430
Adjustments to Reconcile Profit (Loss)			6.694.283		3.299.886
Adjustments for depreciation and amortisation expense	13,14		475.950		467.500
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-64.317		0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			-64.317		0
Adjustments for provisions			281.116		231.392
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18		281.116		231.392
Adjustments for Interest (Income) Expenses			7.557.677		4.029.955
Adjustments for Interest Income			-2.186.676		-723.783
Adjustments for interest expense			9.744.353		4.753.738
Adjustments for fair value losses (gains)			642.768		-1.621.337
Adjustments for Fair Value Losses (Gains) of Investment Property					0
Adjustments for Fair Value Losses (Gains) of Financial Assets			642.768		-1.621.337
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3		213.430		82.089
Adjustments for undistributed profits of associates	3		213.430		82.089
Adjustments for Tax (Income) Expenses	25		-371.359		89.830
Other adjustments for non-cash items			1.162.129		20.457
Adjustments for losses (gains) on disposal of non-current assets			-3.203.111		0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			0		0
Adjustments for Losses (Gains) Arised From Sale of Investment Property			-3.203.111		
Changes in Working Capital			-4.844.769		-5.489.510
Adjustments for decrease (increase) in trade accounts receivable			20.037.444		-10.390.952
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7		20.037.444		-10.390.952
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8		21.935		-348.293
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8		21.935		-348.293
Decrease (Increase) in Prepaid Expenses	9		-1.150.629		-97.291
Adjustments for increase (decrease) in trade accounts payable			-24.618.265		4.985.238
Increase (Decrease) in Trade Accounts Payables to Related Parties	7,27		119.408		-233.511
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7		-24.737.673		5.218.749
Increase (Decrease) in Employee Benefit Liabilities	17		-40.112		-30.110
Adjustments for increase (decrease) in other operating payables	8		499.302		311.880
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8		499.302		311.880
Increase (Decrease) in Deferred Income	8		-96.417		80.018
Other Adjustments for Other Increase (Decrease) in Working Capital			501.973		0
Decrease (Increase) in Other Assets Related with Operations			501.973		0
Cash Flows from (used in) Operations			-166.587		-3.630.054
Interest received			2.125.983		712.610
Payments Related with Provisions for Employee Benefits	18		0		-81.564
Income taxes refund (paid)			-65.670		-85.530
Other inflows (outflows) of cash					0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			-3.894.594		-952.498
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			79.195		5.242.809
Cash Payments to Acquire Equity or Debt Instruments of Other Entities			-3.211.508		-4.943.523
Proceeds from sales of property, plant, equipment and intangible assets			0		2.334
Proceeds from sales of property, plant and equipment			0		2.334
Purchase of Property, Plant, Equipment and Intangible Assets			-178.188		-198.250

Purchase of property, plant and equipment	13	-11.255	-7.627
Purchase of intangible assets	14	-166.933	-190.623
Cash Inflows from Sale of Investment Property		11.111.111	
Cash Outflows from Acquisition of Investment Property	12	-11.052.436	-1.072.126
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
Other inflows (outflows) of cash		-642.768	16.258
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.026.667	-880.801
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		-658.131	-597.485
Proceeds from Issuing Shares or Other Equity Instruments			0
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings		17.567.865	4.551.789
Proceeds from Other Financial Borrowings		17.567.865	4.551.789
Repayments of borrowings		-9.029.919	0
Cash Outflows from Other Financial Liabilities		-9.029.919	0
Interest paid		-10.906.482	-4.835.105
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.027.535	-4.917.837
Net increase (decrease) in cash and cash equivalents		-5.027.535	-4.917.837
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	31.673.823	12.648.163
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	26.646.288	7.730.326



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													
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	19	30.961.056	714.025	628.167	-1.216.387			5.980.623	-5.675.155	-12.617.804	18.774.525	29.063.870	47.838.395
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										-12.617.804	12.617.804		
Total Comprehensive Income (Loss)	19									-705.347	-705.347	-735.083	-1.440.430
Profit (loss)													
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				14.902				1.664	-363.090		-346.524	-250.961	-597.485
Equity at end of period	19	30.961.056	714.025	643.069	-1.216.387			5.982.287	-18.656.049	-705.347	17.722.654	28.077.826	45.800.480
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	19	30.961.056	714.025	668.942	-1.216.387			5.985.176	-19.400.325	2.258.694	19.971.181	30.085.126	50.056.307
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										2.258.694	-2.258.694		
Total Comprehensive Income (Loss)	19									-1.889.132	-1.889.132	-126.969	-2.016.101
Profit (loss)													
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													

Previous Period
01.01.2017 - 30.06.2017

