



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2019 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	8.153.613	16.744.906
Financial Investments		45.327.155	38.346.939
Financial Assets Available-for-sale	5	3.034.508	319.422
Financial Assets at Fair Value Through Profit or Loss		42.292.647	38.027.517
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	42.292.647	38.027.517
Trade Receivables	7	74.892.114	90.505.707
Trade Receivables Due From Related Parties	7,27	191.341	89.655
Trade Receivables Due From Unrelated Parties	7	74.700.773	90.416.052
Other Receivables	8	352.608	325.716
Other Receivables Due From Unrelated Parties	8	352.608	325.716
Prepayments		781.070	674.571
Prepayments to Unrelated Parties	9	781.070	674.571
Current Tax Assets	10	69.052	46.432
SUB-TOTAL		129.575.612	146.644.271
Total current assets		129.575.612	146.644.271
NON-CURRENT ASSETS			
Other Receivables	8	1.237.952	1.354.337
Other Receivables Due From Unrelated Parties	8	1.237.952	1.354.337
Investments accounted for using equity method	3	999.236	1.122.421
Investment property	12	83.232.483	78.134.000
Property, plant and equipment	13	322.474	400.739
Buildings	13	186.857	192.168
Machinery And Equipments	13	88.212	126.880
Fixtures and fittings	13	28.764	46.594
Leasehold Improvements	13	18.641	35.097
Intangible assets and goodwill	14	1.065.447	1.058.851
Other intangible assets	14	1.065.447	1.058.851
Deferred Tax Asset	25	792.604	1.709.034
Other Non-current Assets	11	3.252.557	7.437.261
Other Non-Current Assets Due From Unrelated Parties	11	3.252.557	7.437.261
Total non-current assets		90.902.753	91.216.643
Total assets		220.478.365	237.860.914
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	76.563.419	65.902.523
Current Portion of Non-current Borrowings		52.196.316	54.864.828
Current Portion of Non-current Borrowings from Unrelated Parties	6	52.196.316	54.864.828
Bank Loans	6	52.196.316	54.864.828
Trade Payables	7	40.000.404	58.425.120
Trade Payables to Related Parties	7,27	845.122	348.186
Trade Payables to Unrelated Parties	7	39.155.282	58.076.934
Employee Benefit Obligations	17	526.796	478.300
Other Payables	8	738.767	1.330.674
Other Payables to Unrelated Parties	8	738.767	1.330.674
SUB-TOTAL		170.025.702	181.001.445
Total current liabilities		170.025.702	181.001.445
NON-CURRENT LIABILITIES			
Non-current provisions	18	2.159.266	1.791.867
Non-current provisions for employee benefits	18	2.159.266	1.791.867
Total non-current liabilities		2.159.266	1.791.867
Total liabilities		172.184.968	182.793.312
EQUITY			
Equity attributable to owners of parent		18.140.213	18.789.769
Issued capital	19	40.961.056	30.961.056
Inflation Adjustments on Capital	19	714.025	714.025

Share Premium (Discount)		408.424	402.311
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
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.117.767	0
Gains (Losses) on Revaluation and Reclassification	19	2.117.767	
Restricted Reserves Appropriated From Profits		3.079.855	3.079.173
Legal Reserves	19	3.079.855	3.079.173
Other reserves	19	2.876.230	2.876.229
Prior Years' Profits or Losses	19	-18.285.700	-11.927.539
Current Period Net Profit Or Loss		-12.515.057	-6.099.099
Non-controlling interests		30.153.184	36.277.833
Total equity		48.293.397	55.067.602
Total Liabilities and Equity		220.478.365	237.860.914

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	20	211.432.780	217.782.115	52.089.320	65.099.669
Cost of sales	20	-190.630.622	-192.208.661	-46.593.914	-57.866.511
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		20.802.158	25.573.454	5.495.406	7.233.158
GROSS PROFIT (LOSS)		20.802.158	25.573.454	5.495.406	7.233.158
General Administrative Expenses	21,22	-21.061.317	-18.472.183	-6.939.503	-6.298.997
Marketing Expenses	21,22	-1.764.979	-1.605.865	-685.992	-604.944
Research and development expense	21,22	-8.553	-28.131	-5.415	-25.420
Other Income from Operating Activities	23	6.782.234	8.377.798	1.925.984	3.519.257
Other Expenses from Operating Activities	23	-3.307.520	-1.440.033	1.555.759	-128.336
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.442.023	12.405.040	1.346.239	3.694.718
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-123.183	-285.959	66.632	-72.529
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.318.840	12.119.081	1.412.871	3.622.189
Finance costs	24	-19.653.083	-18.818.994	-6.740.126	-7.934.642
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-18.334.243	-6.699.913	-5.327.255	-4.312.453
Tax (Expense) Income, Continuing Operations		-191.833	231.647	-119.402	-139.712
Deferred Tax (Expense) Income	25	-191.833	231.647	-119.402	-139.712
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-18.526.076	-6.468.266	-5.446.657	-4.452.165
PROFIT (LOSS)		-18.526.076	-6.468.266	-5.446.657	-4.452.165
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.011.018	-2.144.343	-2.230.638	-2.017.374
Owners of Parent		-12.515.058	-4.323.923	-3.216.019	-2.434.791
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		2.117.767			
Gains (Losses) on Remeasurements of Defined Benefit Plans		-597.319			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.715.086			
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		2.715.086			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Exchange Differences on Translation		0			
OTHER COMPREHENSIVE INCOME (LOSS)		2.117.767			
TOTAL COMPREHENSIVE INCOME (LOSS)		-16.408.309	-6.468.266	-5.446.657	-4.452.165
Total Comprehensive Income Attributable to					
Non-controlling Interests		-3.893.251	-2.144.343	-2.230.638	-2.017.374
Owners of Parent		-12.515.058	-4.323.923	-3.216.019	-2.434.791

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-18.526.076	-6.468.266
Profit (Loss) from Continuing Operations		-18.526.076	-6.468.266
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13,14	514.037	745.989
Adjustments for provisions		542.797	45.509
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	542.797	45.509
Adjustments for Interest (Income) Expenses		15.129.758	13.833.575
Adjustments for Interest Income		-2.660.912	-3.400.256
Adjustments for interest expense		17.790.670	17.233.831
Adjustments for fair value losses (gains)		8.924.000	526.816
Adjustments for Fair Value Losses (Gains) of Investment Property		8.924.000	-64.317
Adjustments for Fair Value Losses (Gains) of Financial Assets			591.133
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		123.185	285.957
Adjustments for undistributed profits of associates	3	123.185	285.957
Adjustments for Tax (Income) Expenses	25	191.833	-231.647
Other adjustments for non-cash items		1.862.413	1.639.245
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		15.613.593	8.884.043
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7	15.613.593	8.884.043
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		89.493	-268.056
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	89.493	-268.056
Decrease (Increase) in Prepaid Expenses	9	-106.499	-2.564.652
Adjustments for increase (decrease) in trade accounts payable	7,27	-18.424.716	-4.834.035
Increase (Decrease) in Trade Accounts Payables to Related Parties	7,27	496.936	1.154.328
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-18.921.652	-5.988.363
Increase (Decrease) in Employee Benefit Liabilities	17	48.496	84.145
Adjustments for increase (decrease) in other operating payables	8	-478.197	854.450
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-478.197	854.450
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	-113.710	71.898
Other Adjustments for Other Increase (Decrease) in Working Capital		4.184.704	398.402
Decrease (Increase) in Other Assets Related with Operations		4.184.704	398.402
Cash Flows from (used in) Operations			
Interest received		2.833.836	3.305.452
Payments Related with Provisions for Employee Benefits	18	-175.398	0
Income taxes refund (paid)		701.977	14.170
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		-432.590	456.226
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-6.547.625	-8.862.176
Purchase of Property, Plant, Equipment and Intangible Assets		-442.363	-838.175
Purchase of property, plant and equipment	13	-1.462	-11.953
Purchase of intangible assets	14	-440.901	-826.222
Cash Inflows from Sale of Investment Property		-84.266	7.908.000
Cash Outflows from Acquisition of Investment Property	12	-13.938.217	-12.391.939
Other inflows (outflows) of cash		0	-591.133
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
		91.174	-6.900.955

Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		1.751.869	2.305.494
Proceeds from borrowings		7.992.384	19.480.587
Proceeds from Other Financial Borrowings		7.992.384	19.480.587
Repayments of borrowings		0	-9.813.960
Cash Outflows from Other Financial Liabilities		0	-9.813.960
Interest paid		-19.653.079	-18.873.076
Other inflows (outflows) of cash		10.000.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.418.361	-4.897.157
Net increase (decrease) in cash and cash equivalents		-8.418.361	-4.897.157
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	16.541.002	31.673.823
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	8.122.641	26.776.666

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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
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)											-4.323.923	-4.323.923	-2.144.343	-6.468.266
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				-53.283				-5.950	1.413.373		1.354.139		951.355	2.305.404
Equity at end of period		30.961.056	714.025	615.659	-1.216.387	2.876.229		5.979.226	-15.728.256	-4.323.923	17.001.397		28.892.138	45.893.535
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	19	30.961.056	714.025	402.311	-1.216.387	2.876.229		3.079.173	-11.927.539	-6.099.099	18.789.769		36.277.833	55.067.602
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										-6.099.099	6.099.099			
Total Comprehensive Income (Loss)											-12.515.057	-12.515.057	-6.011.019	-18.526.076
Profit (loss)														
Other Comprehensive Income (Loss)														
Issue of equity		10.000.000										10.000.000		10.000.000
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
01.01.2018 - 30.09.2018

