



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2020 - 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 2020 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 Finansal Raporlama 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 2020 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Finansal Raporlama 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**

Okan Öz, SMMM

Sorumlu Denetçi

İstanbul, 24 Ağustos 2020



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	21.377.446	10.428.762
Financial Investments	6	25.417.976	49.919.611
Financial Assets Available-for-sale		319.422	319.422
Financial Assets at Fair Value Through Profit or Loss	6	25.098.554	49.600.189
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	25.098.554	49.600.189
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables	8	146.118.112	104.670.877
Trade Receivables Due From Related Parties	8,29	471.175	144.528
Trade Receivables Due From Unrelated Parties	8	145.646.937	104.526.349
Receivables From Financial Sector Operations		0	0
Other Receivables	9	375.368	293.394
Other Receivables Due From Unrelated Parties	9	375.368	293.394
Contract Assets		0	0
Derivative Financial Assets		0	0
Prepayments	10	706.906	676.753
Prepayments to Unrelated Parties	10	706.906	676.753
Current Tax Assets	11,17	110.884	80.119
Other current assets		0	0
SUB-TOTAL		194.106.692	166.069.516
Total current assets		194.106.692	166.069.516
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables	9	7.179.700	2.050.150
Other Receivables Due From Unrelated Parties	9	7.179.700	2.050.150
Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	3	2.497.506	1.071.008
Investment property	13	74.501.649	82.567.000
Property, plant and equipment	14	451.179	309.680
Buildings	14	181.558	185.095
Machinery And Equipments	14	18.341	23.211
Fixtures and fittings	14	244.341	86.502
Leasehold Improvements	14	6.939	14.872
Intangible assets and goodwill	15	1.552.319	1.457.625
Other intangible assets	15	1.552.319	1.457.625
Prepayments		0	0
Deferred Tax Asset	27	0	1.087.929
Other Non-current Assets		1.549.203	2.939.194
Other Non-Current Assets Due From Unrelated Parties	12	1.549.203	2.939.194
Total non-current assets		87.731.556	91.482.586
Total assets		281.838.248	257.552.102
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	73.486.628	71.435.748
Current Borrowings From Related Parties	7	73.486.628	71.435.748
Other short-term borrowings	7	73.486.628	71.435.748
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings	7	50.947.184	51.950.758
Current Portion of Non-current Borrowings from Related Parties	7	50.947.184	51.950.758
Bank Loans	7	50.947.184	51.950.758

Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Other Financial Liabilities		0	0
Trade Payables	8	94.156.741	80.267.917
Trade Payables to Related Parties	8,29	1.348.071	965.173
Trade Payables to Unrelated Parties	8	92.808.670	79.302.744
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	18	215.417	549.539
Other Payables		1.283.090	1.808.171
Other Payables to Unrelated Parties	9	1.283.090	1.808.171
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Current provisions		0	0
Other Current Liabilities		0	0
SUB-TOTAL		220.089.060	206.012.133
Total current liabilities		220.089.060	206.012.133
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		0	0
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	19	2.526.291	2.409.159
Non-current provisions for employee benefits	19	2.526.291	2.409.159
Deferred Tax Liabilities		137.322	0
Other non-current liabilities		0	0
Total non-current liabilities		2.663.613	2.409.159
Total liabilities		222.752.673	208.421.292
EQUITY			
Equity attributable to owners of parent		27.530.839	19.701.358
Issued capital	20	40.961.056	40.961.056
Inflation Adjustments on Capital	20	714.025	714.025
Share Premium (Discount)		86.779	441.905
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	2.117.767
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		2.117.767	2.117.767
Other Gains (Losses) on Revaluation and Reclassification		2.117.767	2.117.767
Restricted Reserves Appropriated From Profits	20	3.043.937	3.083.594
Legal Reserves	20	3.043.937	3.083.594
Other reserves	20	2.876.229	2.876.229
Prior Years' Profits or Losses	20	-22.598.264	-19.064.715
Current Period Net Profit Or Loss		1.545.697	-10.212.116
Non-controlling interests		31.554.736	29.429.452
Total equity		59.085.575	49.130.810
Total Liabilities and Equity		281.838.248	257.552.102

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	282.272.927	159.343.460	113.487.397	65.045.210
Cost of sales	21	-265.596.039	-144.036.708	-102.179.300	-59.316.605
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.676.888	15.306.752	11.308.097	5.728.605
GROSS PROFIT (LOSS)		16.676.888	15.306.752	11.308.097	5.728.605
General Administrative Expenses	22,23	-13.549.785	-14.121.814	-5.361.216	-6.946.591
Marketing Expenses	22,23	-2.205.250	-1.078.987	-1.106.322	-584.158
Research and development expense	22,23	-4.372	-3.138	-2.000	-433
Other Income from Operating Activities	24	4.921.020	4.856.250	2.307.486	1.542.502
Other Expenses from Operating Activities	24	-18.270	-4.863.279	196.936	-349.690
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.820.231	95.784	7.342.981	-609.765
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	126.500	-189.815	258.751	-35.980
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.946.731	-94.031	7.601.732	-645.745
Finance costs	26	-7.355.364	-12.912.957	-3.701.944	-7.416.028
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.408.633	-13.006.988	3.899.788	-8.061.773
Tax (Expense) Income, Continuing Operations	27	-386.374	-72.431	-727.097	-881.252
Deferred Tax (Expense) Income	27	-386.374	-72.431	-727.097	-881.252
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.795.007	-13.079.419	3.172.691	-8.943.025
PROFIT (LOSS)		-1.795.007	-13.079.419	3.172.691	-8.943.025
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-3.340.704	-3.780.381	-1.730.644	-3.269.175
Owners of Parent		1.545.697	-9.299.038	4.903.335	-5.673.850
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	2.117.767	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	2.715.086	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	2.715.086	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-597.319	0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss			-597.319	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0	2.117.767	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.795.007	-10.961.652	3.172.691	-8.943.025
Total Comprehensive Income Attributable to					
Non-controlling Interests		-3.340.704	-1.662.614	-1.730.644	-3.269.175
Owners of Parent		1.545.697	-9.299.038	4.903.335	-5.673.850

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-1.795.007	-13.079.419
Profit (Loss) from Continuing Operations		-1.795.007	-13.079.419
Adjustments to Reconcile Profit (Loss)		6.465.279	13.854.442
Adjustments for depreciation and amortisation expense	14,15	400.849	340.058
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties			0
Adjustments for provisions	19	225.613	345.944
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	225.613	345.944
Adjustments for Interest (Income) Expenses		6.541.453	9.798.388
Adjustments for Interest Income		-1.861.218	-1.800.824
Adjustments for interest expense		8.402.671	11.599.212
Adjustments for fair value losses (gains)		-962.512	0
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	-962.512	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-126.498	189.818
Adjustments for undistributed profits of associates	3	-126.498	189.818
Adjustments for Tax (Income) Expenses	27	386.374	72.431
Other adjustments for non-cash items		0	2.274.782
Adjustments for losses (gains) on disposal of non-current assets	13,24	0	833.021
Adjustments for Losses (Gains) Arised From Sale of Investment Property	13,24	0	833.021
Changes in Working Capital		-32.269.300	14.164.350
Adjustments for decrease (increase) in trade accounts receivable		-41.447.235	24.904.395
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	-41.447.235	24.904.395
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.211.524	-419.432
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-5.211.524	-419.432
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses	11	-30.153	-20.983
Adjustments for increase (decrease) in trade accounts payable		13.888.824	-13.224.955
Increase (Decrease) in Trade Accounts Payables to Related Parties	8,28	382.898	880.379
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	13.505.926	-14.105.334
Increase (Decrease) in Employee Benefit Liabilities		-334.122	27.124
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables	9	-525.081	-98.906
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-525.081	-98.906
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	0	-113.710
Other Adjustments for Other Increase (Decrease) in Working Capital		1.389.991	3.110.817
Decrease (Increase) in Other Assets Related with Operations		1.389.991	3.110.817
Cash Flows from (used in) Operations		-27.599.028	14.939.373
Interest received		1.845.855	1.993.085
Payments Related with Provisions for Employee Benefits	19	-108.481	-12.231
Income taxes refund (paid)		808.112	671.887
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		31.592.458	-18.825.838
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		1.766.290	-841.543
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		23.697.858	-6.064.692

Proceeds from sales of property, plant, equipment and intangible assets	15	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	14	-637.041	-417.363
Purchase of property, plant and equipment	14	-213.077	-1.462
Purchase of intangible assets	15	-423.964	-415.901
Cash Inflows from Sale of Investment Property	13	-184.649	-11.502.240
Cash Outflows from Acquisition of Investment Property	13	8.250.000	0
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	3	-1.300.000	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		4.394.405	-4.332.117
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		11.749.772	1.792.726
Proceeds from Issuing Shares or Other Equity Instruments			0
Proceeds from Capital Advances		0	10.000.000
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		0	-2.250.856
Proceeds from Other Financial Borrowings		0	-2.250.856
Repayments of borrowings		0	0
Cash Outflows from Other Financial Liabilities			0
Interest paid		-7.355.367	-13.873.987
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		10.933.321	-5.565.841
Net increase (decrease) in cash and cash equivalents		10.933.321	-5.565.841
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	10.427.972	16.541.002
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	21.361.293	10.975.161

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	Capital Advance	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)	Other reserves (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	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)												-9.299.038	-9.299.038		
Profit (loss)														-3.780.380	-13.079.418
Other Comprehensive Income (Loss)															
Issue of equity	20			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															
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				5.672					633		-225.900		-219.595	-105.448	-325.043
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							2.117.767						2.117.767		2.117.767
Equity at end of period	20	30.961.056	714.025	10.000.000	407.983	-1.216.387	4.993.996		3.079.806		-18.252.538	-9.299.038	21.388.903	32.392.005	53.790.908
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	20	40.961.056	714.025		441.905	-1.216.387	2.117.767		3.083.594	2.876.229	-10.064.715	-10.212.116	19.701.358	29.429.452	49.130.810
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											-10.212.116	10.212.116			
Total Comprehensive Income (Loss)												1.545.697	1.545.697		
Profit (loss)														-3.340.704	-1.795.007
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
01.01.2019 - 30.06.2019

