



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2020 - 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 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	68.543.232	10.428.762
Financial Investments		36.037.676	49.919.611
Financial Assets Available-for-sale	6	3.034.508	319.422
Financial Assets at Fair Value Through Profit or Loss	6	33.003.168	49.600.189
Other Financial Assets Measured at Fair Value Through Profit or Loss		33.003.168	49.600.189
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables	8	147.763.250	104.670.877
Trade Receivables Due From Related Parties	8,28	412.743	144.528
Trade Receivables Due From Unrelated Parties	8	147.350.507	104.526.349
Receivables From Financial Sector Operations			0
Other Receivables		426.008	293.394
Other Receivables Due From Unrelated Parties	9	426.008	293.394
Contract Assets			0
Derivative Financial Assets			0
Prepayments	10	853.144	676.753
Prepayments to Unrelated Parties	10	853.144	676.753
Current Tax Assets	11,26	127.851	80.119
Other current assets			0
SUB-TOTAL		253.751.161	166.069.516
Total current assets		253.751.161	166.069.516
NON-CURRENT ASSETS			
Financial Investments			0
Financial Assets at Fair Value Through Profit or Loss			0
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables			0
Receivables From Financial Sector Operations			0
Other Receivables	9	8.017.112	2.050.150
Other Receivables Due From Unrelated Parties	9	8.017.112	2.050.150
Contract Assets			0
Derivative Financial Assets			0
Investments accounted for using equity method	3	2.766.976	1.071.008
Investment property	13	74.526.000	82.567.000
Property, plant and equipment	14	587.425	309.680
Buildings	14	184.999	185.095
Machinery And Equipments	14	15.322	23.211
Fixtures and fittings	14	382.031	86.502
Leasehold Improvements	14	5.073	14.872
Intangible assets and goodwill	15	1.404.996	1.457.625
Other intangible assets	15	1.404.996	1.457.625
Prepayments			0
Deferred Tax Asset	26	0	1.087.929
Other Non-current Assets	12	1.539.415	2.939.194
Other Non-Current Assets Due From Unrelated Parties	12	1.539.415	2.939.194
Total non-current assets		88.841.924	91.482.586
Total assets		342.593.085	257.552.102
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	85.788.538	71.435.748
Current Borrowings From Related Parties	7	85.788.538	71.435.748
Other short-term borrowings	7	85.788.538	71.435.748
Current Borrowings From Unrelated Parties			0
Current Portion of Non-current Borrowings	7	101.041.053	51.950.758
Current Portion of Non-current Borrowings from Related Parties	7	101.041.053	51.950.758
Bank Loans	7	101.041.053	51.950.758

Current Portion of Non-current Borrowings from Unrelated Parties			0
Other Financial Liabilities			0
Trade Payables		87.950.648	80.267.917
Trade Payables to Related Parties	8,28	1.227.450	965.173
Trade Payables to Unrelated Parties	8	86.723.198	79.302.744
Payables on Financial Sector Operations			0
Employee Benefit Obligations	18	477.525	549.539
Other Payables	9	1.519.411	1.808.171
Other Payables to Unrelated Parties	9	1.519.411	1.808.171
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Current provisions			0
Other Current Liabilities			0
SUB-TOTAL		276.777.175	206.012.133
Total current liabilities		276.777.175	206.012.133
NON-CURRENT LIABILITIES			
Long Term Borrowings			0
Long Term Borrowings From Related Parties			0
Long Term Borrowings From Unrelated Parties			0
Other Financial Liabilities			0
Trade Payables			0
Payables on Financial Sector Operations			0
Other Payables			0
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Non-current provisions	19	2.749.357	2.409.159
Non-current provisions for employee benefits	19	2.749.357	2.409.159
Deferred Tax Liabilities		128.358	0
Other non-current liabilities			0
Total non-current liabilities		2.877.715	2.409.159
Total liabilities		279.654.890	208.421.292
EQUITY			
Equity attributable to owners of parent		33.140.854	19.701.358
Issued capital	20	40.961.056	40.961.056
Inflation Adjustments on Capital	20	714.025	714.025
Share Premium (Discount)		86.778	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
Gains (Losses) on Revaluation and Reclassification		2.117.767	2.117.767
Other Gains (Losses) on Revaluation and Reclassification	20	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	2.876.230	2.876.229
Prior Years' Profits or Losses	20	-22.598.264	-19.064.715
Current Period Net Profit Or Loss		7.155.712	-10.212.116
Non-controlling interests		29.797.341	29.429.452
Total equity		62.938.195	49.130.810
Total Liabilities and Equity		342.593.085	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 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	375.171.653	211.432.780	92.898.726	52.089.320
Cost of sales	21	-343.238.416	-190.630.622	-77.642.377	-46.593.914
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.933.237	20.802.158	15.256.349	5.495.406
Revenue from Finance Sector Operations			0		
Cost of Finance Sector Operations			0		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0		
GROSS PROFIT (LOSS)		31.933.237	20.802.158	15.256.349	5.495.406
General Administrative Expenses	22,23	-21.748.053	-21.061.317	-8.198.268	-6.939.503
Marketing Expenses	22,23	-3.589.451	-1.764.979	-1.384.201	-685.992
Research and development expense	22,23	-7.602	-8.553	-3.230	-5.415
Other Income from Operating Activities	24	7.317.910	6.782.234	2.396.890	1.925.984
Other Expenses from Operating Activities	24	-23.729	-3.307.520	-5.459	1.555.759
PROFIT (LOSS) FROM OPERATING ACTIVITIES		13.882.312	1.442.023	8.062.081	1.346.239
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	395.970	-123.183	269.470	66.632
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		14.278.282	1.318.840	8.331.551	1.412.871
Finance costs	25	-11.843.258	-19.653.083	-4.487.893	-6.740.126
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.435.024	-18.334.243	3.843.658	-5.327.255
Tax (Expense) Income, Continuing Operations	26	-377.411	-191.833	8.963	-119.402
Deferred Tax (Expense) Income	26	-377.411	-191.833	8.963	-119.402
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.057.613	-18.526.076	3.852.621	-5.446.657
PROFIT (LOSS)		2.057.613	-18.526.076	3.852.621	-5.446.657
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-5.098.099	-6.011.018	-1.757.395	-2.230.638
Owners of Parent		7.155.712	-12.515.058	5.610.016	-3.216.019
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
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-597.319	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	2.715.086	0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	2.715.086	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	2.117.767	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		2.057.613	-16.408.309	3.852.621	-5.446.657
Total Comprehensive Income Attributable to					
Non-controlling Interests		-5.098.099	-3.893.252	-1.757.395	-2.230.638
Owners of Parent		7.155.712	-12.515.057	5.610.016	-3.216.019

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		2.057.614	-18.526.076
Profit (Loss) from Continuing Operations		2.057.614	-18.526.076
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14,15	680.553	514.037
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions		451.510	542.797
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	451.510	542.797
Adjustments for Interest (Income) Expenses		72.642.275	15.129.758
Adjustments for Interest Income		-2.644.067	-2.660.912
Adjustments for interest expense		75.286.342	17.790.670
Adjustments for fair value losses (gains)	3	-184.892	8.924.000
Adjustments for Fair Value Losses (Gains) of Investment Property	3		8.924.000
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	-184.892	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-395.968	123.185
Adjustments for undistributed profits of associates	3	-395.968	123.185
Adjustments for Tax (Income) Expenses	27	377.411	191.833
Other adjustments for non-cash items		0	1.862.413
Adjustments for losses (gains) on disposal of non-current assets			0
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-43.092.373	15.613.593
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	-43.092.373	15.613.593
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.099.576	89.493
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.099.576	89.493
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses	11	-176.391	-106.499
Adjustments for increase (decrease) in trade accounts payable		7.682.731	-18.424.716
Increase (Decrease) in Trade Accounts Payables to Related Parties	8,28	262.278	496.936
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	7.420.453	-18.921.652
Increase (Decrease) in Employee Benefit Liabilities		-72.014	48.496
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables	9	-288.760	-478.197
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-288.760	-478.197
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	0	-113.710
Other Adjustments for Other Increase (Decrease) in Working Capital		1.399.779	4.184.704
Decrease (Increase) in Other Assets Related with Operations		1.399.779	4.184.704
Cash Flows from (used in) Operations			
Interest received		2.611.923	2.833.836
Payments Related with Provisions for Employee Benefits	19	-111.314	-175.398
Income taxes refund (paid)		791.144	701.977
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		582.874	-432.590
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		13.483.954	-6.547.625
Proceeds from sales of property, plant, equipment and intangible assets			0

Purchase of Property, Plant, Equipment and Intangible Assets			-905.664	-442.363
Purchase of property, plant and equipment	14		-408.630	-1.462
Purchase of intangible assets	15		-497.034	-440.901
Cash Inflows from Sale of Investment Property	13		-209.000	-13.938.217
Cash Outflows from Acquisition of Investment Property	13		8.250.000	-84.266
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			-93.486	91.174
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			11.749.772	1.751.869
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			0	7.992.384
Proceeds from Other Financial Borrowings			0	7.992.384
Repayments of borrowings				0
Cash Outflows from Other Financial Liabilities				0
Interest paid			-11.843.258	-19.653.079
Other inflows (outflows) of cash			0	10.000.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			58.082.330	-8.418.361
Net increase (decrease) in cash and cash equivalents			58.082.330	-8.418.361
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		68.510.302	8.122.641



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)		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	30.961.056	714.025		402.311	-1.216.387	2.876.239			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	-3.780.380	-13.079.418
Profit (loss)																
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)													7.155.712	7.155.712	-5.098.099	2.057.613
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
01.01.2019 - 30.09.2019

