



KAMUYU AYDINLATMA PLATFORMU

ATA GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ata Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

Ata Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2021 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'e uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı 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 finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı 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 denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2020 ve 30 Haziran 2020 tarihlerinde sona eren hesap dönemlerine ait finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiştir. Söz konusu bağımsız denetçi, sırasıyla 1 Şubat 2021 ve 29 Temmuz 2020 tarihli bağımsız denetçi ve sınırlı denetim raporlarında olumlu görüş ve sonuç vermiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Ali Tuğrul Uzun, SMMM

Sorumlu Denetçi

9 Ağustos 2021

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	7.247.834	3.458.553
Trade Receivables		14.480	79.258
Trade Receivables Due From Related Parties	24	0	60.299
Trade Receivables Due From Unrelated Parties	5	14.480	18.959
Other Receivables		43.732	10.351
Other Receivables Due From Unrelated Parties	7	43.732	10.351
Prepayments		169.190	156.665
Prepayments to Unrelated Parties	8	169.190	156.665
SUB-TOTAL		7.475.236	3.704.827
Total current assets		7.475.236	3.704.827
NON-CURRENT ASSETS			
Investment property	9	81.814.291	81.656.000
Property, plant and equipment		36.559	29.983
Fixtures and fittings	10	36.559	29.983
Prepayments		161.532	192.244
Prepayments to Unrelated Parties	8	161.532	192.244
Other Non-current Assets		1.314.393	1.372.438
Other Non-Current Assets Due From Unrelated Parties		1.314.393	1.372.438
Total non-current assets		83.326.775	83.250.665
Total assets		90.802.011	86.955.492
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		60.000.000	50.029.673
Current Borrowings From Unrelated Parties		60.000.000	50.029.673
Issued Debt Instruments	6	60.000.000	50.029.673
Trade Payables		1.459.901	973.904
Trade Payables to Related Parties	5,24	1.231.911	667.005
Trade Payables to Unrelated Parties	5	227.990	306.899
Employee Benefit Obligations	13	71.466	260.173
Other Payables		6.187	6.212
Other Payables to Unrelated Parties	7	6.187	6.212
SUB-TOTAL		61.537.554	51.269.962
Total current liabilities		61.537.554	51.269.962
NON-CURRENT LIABILITIES			
Non-current provisions		613.049	510.779
Non-current provisions for employee benefits	14	613.049	510.779
Total non-current liabilities		613.049	510.779
Total liabilities		62.150.603	51.780.741
EQUITY			
Equity attributable to owners of parent		28.651.408	35.174.751
Issued capital	16	23.750.000	23.750.000
Inflation Adjustments on Capital	16	2.285	2.285
Share Premium (Discount)	16	2.353.943	2.353.943
Restricted Reserves Appropriated From Profits		262.863	262.863
Legal Reserves	16	262.863	262.863
Prior Years' Profits or Losses	16	8.805.660	9.862.008
Current Period Net Profit Or Loss		-6.523.343	-1.056.348
Total equity		28.651.408	35.174.751
Total Liabilities and Equity		90.802.011	86.955.492

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	1.569.481	9.372.874	839.796	378.727
Cost of sales	17	-649.458	-9.055.471	-376.103	-278.825
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		920.023	317.403	463.693	99.902
GROSS PROFIT (LOSS)		920.023	317.403	463.693	99.902
General Administrative Expenses	18,19	-1.564.419	-1.102.954	-844.248	-352.762
Marketing Expenses		0	0	0	105.085
Other Income from Operating Activities	20	286.215	468.454	71.862	225.913
Other Expenses from Operating Activities	20	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-358.181	-317.097	-308.693	78.138
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-358.181	-317.097	-308.693	78.138
Finance costs	21	-6.165.162	-3.151.476	-3.242.081	-1.639.806
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-6.523.343	-3.468.573	-3.550.774	-1.561.668
Tax (Expense) Income, Continuing Operations		0	0	0	0
Current Period Tax (Expense) Income	22	0	0	0	0
Deferred Tax (Expense) Income	22	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.523.343	-3.468.573	-3.550.774	-1.561.668
PROFIT (LOSS)		-6.523.343	-3.468.573	-3.550.774	-1.561.668
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-6.523.343	-3.468.573	-3.550.774	-1.561.668
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	23	-0,27467000	-0,14605000	-0,14951000	-0,06575000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
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
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-6.523.343	-3.468.573	-3.550.774	-1.561.668
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-6.523.343	-3.468.573	-3.550.774	-1.561.668

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		170.336	642.065
Profit (Loss)		-6.523.343	-3.468.573
Adjustments to Reconcile Profit (Loss)		6.155.422	3.103.718
Adjustments for depreciation and amortisation expense	10	7.782	5.619
Adjustments for provisions		102.270	10.307
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	102.270	10.307
Adjustments for Interest (Income) Expenses		6.045.370	3.087.792
Adjustments for Interest Income	20	-119.792	-63.684
Adjustments for interest expense	21	6.165.162	3.151.476
Adjustments for fair value losses (gains)		0	0
Adjustments for Fair Value Losses (Gains) of Investment Property	9,20	0	0
Changes in Working Capital		404.893	1.073.399
Adjustments for decrease (increase) in trade accounts receivable		64.778	-85.366
Decrease (Increase) in Trade Accounts Receivables from Related Parties		60.299	-26.498
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.479	-58.868
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-33.382	-233
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-33.382	-233
Decrease (Increase) in Prepaid Expenses	8	18.187	10.986
Adjustments for increase (decrease) in trade accounts payable		485.997	-317.582
Increase (Decrease) in Trade Accounts Payables to Related Parties	5,24	564.906	-78.951
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-78.909	-238.631
Increase (Decrease) in Employee Benefit Liabilities	13	-188.707	-105.877
Adjustments for increase (decrease) in other operating payables		-25	-41.986
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-25	-41.986
Other Adjustments for Other Increase (Decrease) in Working Capital		58.045	1.613.457
Decrease (Increase) in Other Assets Related with Operations	12	58.045	1.613.457
Cash Flows from (used in) Operations		36.972	708.544
Interest received		133.364	48.554
Payments Related with Provisions for Employee Benefits		0	-115.033
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-172.649	8.058.784
Purchase of Property, Plant, Equipment and Intangible Assets		-14.358	-6.567
Purchase of property, plant and equipment		-14.358	-6.567
Cash Inflows from Sale of Investment Property	9	0	8.250.000
Cash Outflows from Acquisition of Investment Property	9	-158.291	-184.649
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		3.805.167	-4.155.050
Proceeds from borrowings		60.000.000	0
Proceeds From Issue of Debt Instruments	6	60.000.000	0
Repayments of borrowings		-50.000.000	0
Payments of Issued Debt Instruments	6	-50.000.000	0
Interest paid	6	-6.194.833	-4.155.050
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.802.854	4.545.799
Net increase (decrease) in cash and cash equivalents		3.802.854	4.545.799
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	3.441.384	4.370.554
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	7.244.238	8.916.353

