



**KAMUYU AYDINLATMA PLATFORMU**

**ATA YATIRIM MENKUL KIYMETLER A.Ş.**  
**Financial Report**  
**Consolidated**  
**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 KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ata Yatırım Menkul Kıymetler Anonim Şirketi Yönetim Kurulu'na

### Giriş

Ata Yatırım Menkul Kıymetler Anonim Şirketi'nin ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2021 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") 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 konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına 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 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 konsolide 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*

Grup'un 31 Aralık 2020 ve 30 Haziran 2020 tarihlerinde sona eren hesap dönemlerine ait konsolide finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiştir. Söz konusu bağımsız denetçi, sırasıyla 31 Mart 2021 ve 24 Ağustos 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

24 Ağustos 2021

İstanbul, Türkiye

## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	24.460.525	24.585.029
Financial Investments	6	30.651.458	10.243.983
Financial Assets Available-for-sale	6	3.034.508	3.034.508
Financial Assets at Fair Value Through Profit or Loss	6	27.616.950	7.209.475
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	27.616.950	7.209.475
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables	8	253.677.069	173.717.999
Trade Receivables Due From Related Parties	8,29	267.246	239.258
Trade Receivables Due From Unrelated Parties	8	253.409.823	173.478.741
Receivables From Financial Sector Operations			0
Other Receivables	9	644.525	440.353
Other Receivables Due From Unrelated Parties	9	644.525	440.353
Contract Assets			0
Derivative Financial Assets			0
Prepayments	10	853.163	497.128
Prepayments to Unrelated Parties	10	853.163	497.128
Current Tax Assets	11,26		60.251
Other current assets			0
<b>SUB-TOTAL</b>		<b>310.286.740</b>	<b>209.544.743</b>
<b>Total current assets</b>		<b>310.286.740</b>	<b>209.544.743</b>
<b>NON-CURRENT ASSETS</b>			
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	7.860.233	11.615.451
Other Receivables Due From Unrelated Parties	9	7.860.233	11.615.451
Contract Assets			0
Derivative Financial Assets			0
Investments accounted for using equity method	3	2.419.337	1.757.317
Investment property	13	81.814.291	81.656.000
Property, plant and equipment	14	664.147	592.514
Buildings	14	174.485	178.022
Machinery And Equipments	14	38.402	32.539
Fixtures and fittings	14	449.334	377.767
Leasehold Improvements	14	1.926	4.186
Intangible assets and goodwill	15	2.322.605	1.679.879
Other intangible assets	15	2.322.605	1.679.879
Prepayments	10	161.532	192.244
Prepayments to Unrelated Parties	10	161.532	192.244
Deferred Tax Asset	26	711.426	0
Other Non-current Assets	12	1.314.393	1.372.438
Other Non-Current Assets Due From Unrelated Parties	12	1.314.393	1.372.438
<b>Total non-current assets</b>		<b>97.267.964</b>	<b>98.865.843</b>
<b>Total assets</b>		<b>407.554.704</b>	<b>308.410.586</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	7	89.888.451	86.783.546
Current Borrowings From Related Parties	7	89.888.451	86.783.546
Other short-term borrowings	7	89.888.451	86.783.546
Current Borrowings From Unrelated Parties			0
Current Portion of Non-current Borrowings	7	60.000.000	50.029.673
Current Portion of Non-current Borrowings from Related Parties	7	60.000.000	50.029.673
Bank Loans	7	60.000.000	50.029.673

Current Portion of Non-current Borrowings from Unrelated Parties			0
Other Financial Liabilities			0
Trade Payables	8	171.839.056	83.348.037
Trade Payables to Related Parties	8,29	3.449.439	724.750
Trade Payables to Unrelated Parties	8	168.389.617	82.623.287
Payables on Financial Sector Operations			0
Employee Benefit Obligations	18	941.027	857.280
Other Payables	9	6.731.447	13.862.086
Other Payables to Unrelated Parties	9	6.731.447	13.862.086
Contract Liabilities			0
Derivative Financial Liabilities			0
Deferred Income Other Than Contract Liabilities			0
Current tax liabilities, current	26	3.564.196	
Current provisions			0
Other Current Liabilities			0
<b>SUB-TOTAL</b>		<b>332.964.177</b>	<b>234.880.622</b>
<b>Total current liabilities</b>		<b>332.964.177</b>	<b>234.880.622</b>
<b>NON-CURRENT LIABILITIES</b>			
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	4.548.513	3.556.798
Non-current provisions for employee benefits	19	4.548.513	3.556.798
Deferred Tax Liabilities			88.609
Other non-current liabilities			0
<b>Total non-current liabilities</b>		<b>4.548.513</b>	<b>3.645.407</b>
<b>Total liabilities</b>		<b>337.512.690</b>	<b>238.526.029</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		42.446.840	36.006.523
Issued capital	20	40.961.056	40.961.056
Inflation Adjustments on Capital	20	714.025	714.025
Share Premium (Discount)		86.778	86.778
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		2.715.086	2.172.067
Gains (Losses) on Hedge			0
Gains (Losses) on Revaluation and Reclassification	20	2.715.086	2.172.067
Other Gains (Losses) on Revaluation and Reclassification	20	2.715.086	2.172.067
Restricted Reserves Appropriated From Profits	20	3.043.937	3.043.937
Legal Reserves	20	3.043.937	3.043.937
Other reserves		2.876.229	2.876.229
Prior Years' Profits or Losses	20	-12.604.689	-22.598.262
Current Period Net Profit Or Loss		5.870.805	9.967.080
Non-controlling interests		27.595.174	33.878.034
<b>Total equity</b>		<b>70.042.014</b>	<b>69.884.557</b>
<b>Total Liabilities and Equity</b>		<b>407.554.704</b>	<b>308.410.586</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	21	246.302.963	282.272.927	177.923.686	113.487.397
Cost of sales	21	-207.224.473	-265.596.039	-156.313.342	-102.179.300
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.078.490	16.676.888	21.610.344	11.308.097
GROSS PROFIT (LOSS)		39.078.490	16.676.888	21.610.344	11.308.097
General Administrative Expenses	22,23	-26.308.262	-13.549.785	-14.394.650	-5.361.216
Marketing Expenses	22,23	-3.646.882	-2.205.250	-1.583.538	-1.106.322
Research and development expense	22,23	-2.417	-4.372	-1.450	-2.000
Other Income from Operating Activities	24	8.896.620	4.921.020	834.085	2.307.486
Other Expenses from Operating Activities	24	-1.824.213	-18.270	-1.759.096	196.936
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.193.336	5.820.231	4.705.695	7.342.981
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	662.021	126.500	8.563	258.751
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		16.855.357	5.946.731	4.714.258	7.601.732
Finance costs	25	-13.838.122	-7.355.364	-7.073.870	-3.701.944
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.017.235	-1.408.633	-2.359.612	3.899.788
Tax (Expense) Income, Continuing Operations		-3.429.290	-386.374	-1.684.120	-727.097
Current Period Tax (Expense) Income	26	-3.659.819		-2.343.865	
Deferred Tax (Expense) Income	26	230.529	-386.374	659.745	-727.097
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-412.055	-1.795.007	-4.043.732	3.172.691
PROFIT (LOSS)		-412.055	-1.795.007	-4.043.732	3.172.691
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		-6.282.860	-3.340.704	-3.419.875	-1.730.644
Owners of Parent		5.870.805	1.545.697	-623.857	4.903.335
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>0</b>			
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-412.055</b>	<b>-1.795.007</b>	<b>-4.043.732</b>	<b>3.172.691</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		-6.282.860	-3.340.704	-3.419.875	-1.730.644
Owners of Parent		5.870.805	1.545.697	-623.857	4.903.335

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-412.055	-1.795.007
Profit (Loss) from Continuing Operations		-412.055	-1.795.007
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	14,15	617.992	400.849
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions	19	1.054.621	225.613
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	1.054.621	225.613
Adjustments for Interest (Income) Expenses		14.035.859	6.541.453
Adjustments for Interest Income		-2.877.495	-1.861.218
Adjustments for interest expense		16.913.354	8.402.671
Adjustments for fair value losses (gains)	6	2.588.181	-962.512
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	2.588.181	-962.512
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-662.021	-126.498
Adjustments for undistributed profits of associates	3	-662.021	-126.498
Adjustments for Tax (Income) Expenses	26	3.429.290	386.374
Other adjustments for non-cash items			0
Adjustments for losses (gains) on disposal of non-current assets			0
Adjustments for Losses (Gains) Arised From Sale of Investment Property			0
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	8	-79.959.071	-41.447.235
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	-79.959.071	-41.447.235
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		3.551.046	-5.211.524
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		3.551.046	-5.211.524
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses	10	-517.567	-30.153
Adjustments for increase (decrease) in trade accounts payable		88.491.019	13.888.824
Increase (Decrease) in Trade Accounts Payables to Related Parties	8,28	2.724.689	382.898
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	85.766.330	13.505.926
Increase (Decrease) in Employee Benefit Liabilities		83.747	-334.122
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables	9	-7.130.638	-525.081
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-7.130.638	-525.081
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			0
Other Adjustments for Other Increase (Decrease) in Working Capital		250.289	1.389.991
Decrease (Increase) in Other Assets Related with Operations		250.289	1.389.991
<b>Cash Flows from (used in) Operations</b>			
Interest received		2.902.480	1.845.855
Payments Related with Provisions for Employee Benefits	19	-62.907	-108.481
Income taxes refund (paid)		-604.878	808.112
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		663.270	1.766.290
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-23.115.907	23.697.858
Proceeds from sales of property, plant, equipment and intangible assets			0

Purchase of Property, Plant, Equipment and Intangible Assets			-1.332.348	-637.041
Purchase of property, plant and equipment	14		-167.462	-213.077
Purchase of intangible assets	15		-1.164.886	-423.964
Cash Inflows from Sale of Investment Property	13		-158.291	-184.649
Cash Outflows from Acquisition of Investment Property				8.250.000
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
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			<b>-3.811.629</b>	<b>4.394.405</b>
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			26.493	11.749.772
Proceeds from Issuing Shares or Other Equity Instruments				0
Proceeds from Capital Advances				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			60.000.000	0
Proceeds From Issue of Debt Instruments			60.000.000	
Proceeds from Other Financial Borrowings				0
Repayments of borrowings			-50.000.000	0
Payments of Issued Debt Instruments			-50.000.000	
Interest paid			-13.838.122	-7.355.367
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-99.518	10.933.321
Net increase (decrease) in cash and cash equivalents			-99.518	10.933.321
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	5		<b>24.554.598</b>	<b>10.427.972</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	5		<b>24.455.080</b>	<b>21.361.293</b>

# 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]	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																
<b>Statement of changes in equity [abstract]</b>																
<b>Statement of changes in equity [line items]</b>																
<b>Equity at beginning of period</b>	20	40.961.056	714.025	441.905	-1.216.387	2.117.767			3.083.594	2.876.229	-19.064.715	-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	-3.340.704	-1.795.007
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				-355.127				-39.657			6.678.567		6.283.784	5.465.988	11.749.772	
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																
<b>Equity at end of period</b>		40.961.056	714.025	86.778	-1.216.387	2.117.767			3.043.937	2.876.229	-22.598.264	1.545.697	27.530.839	31.554.736	59.085.575	
<b>Statement of changes in equity [abstract]</b>																
<b>Statement of changes in equity [line items]</b>																
<b>Equity at beginning of period</b>	20	40.961.056	714.025	86.778	-1.216.387	2.117.067			3.043.937	2.876.229	-22.598.262	9.967.080	36.006.523	33.878.034	69.884.557	
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											9.967.080	-9.967.080				
Total Comprehensive Income (Loss)													5.870.805	5.870.805	-6.282.860	-412.055
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  
01.01.2020 - 30.06.2020

