



KAMUYU AYDINLATMA PLATFORMU

ATLANTİS YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2021 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	TTK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

Atlantis Yatırım Holding Anonim Şirketi Yönetim Kurulu'na

Giriş

Atlantis Yatırım Holding Anonim Şirketi ve Bağlı Ortaklığı'nın (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2021 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait ilgili ara dönem özet konsolide kar veya zarar tablosunun, ara dönem özet konsolide diğer kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosu ve önemli muhasebe politikalarının özeti ile dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama"ya ("TMS 34") 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 Standartları'na uygun olarak yapılan ve amacı özet 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.

Sınırlı Olumlu Sonucun Dayanađı

- 30 Haziran 2021 ve 31 Aralık 2020 tarihi itibariyle Naviga Tekstil Sanayi Ve Dış Ticaret A.Ş. ile ilgili olarak önceki dönemlerde ortaya çıkan şerefiye tutarı değeri düşüklüğü testine tabi tutulmadığından raporlanan şerefiye tutarına ilişkin güvence elde edilememiştir.

- TMS No:40 "Yatırım Amaçlı Gayrimenkuller" standardı uyarınca Grup'un kira geliri veya sermaye kazancı elde ettiği yatırım amaçlı gayrimenkullerin, Grup tarafından kullanılan maddi duran varlıklara ilişkin envanterden sağlıklı bir şekilde ayrıştırılması ve söz konusu gayrimenkullerin gerçeğe uygun değerlerinin dipnotlarda sunulması gerekmektedir. Ancak söz konusu ayrıştırma sağlıklı bir şekilde yapılsa bile gerçeğe uygun değerleri tespit edilemediği için TMS 40'a uygun olarak gerekli ölçme, kayda alma ve sunum esasları yerine getirilememiştir. Dolayısıyla, ara dönem ekli özet konsolide finansal tablolarda yatırım amaçlı gayrimenkullerin gerçeğe uygun değerleri hakkında bir kanaat oluşturulamamıştır.

İşletmenin Sürekliliđi İle İlgili Önemli Belirsizlik

Grup'un 31 Aralık 2020 tarihinde sona eren konsolide finansal tabloları göz önünde bulundurulduğunda TTK'nın 376'ncı maddesinin kapsamında Grup'un sürekliliđini ile ilgili önemli bir belirsizliđin olduğu görülmektedir. Yönetim Kurulu sermayenin 16.000.000 TL artırılarak 24.000.000 TL'sine çıkarılmasına karar almıştır.

Diđer Hususlar

Grup'un 31 Aralık 2020 tarihli konsolide finansal tablolarının denetimi , 11 Mart 2021 tarihli denetim raporu ile görüş bildiren başka bir denetim şirketi tarafından yapılmıştır.

Sonuç

Sınırlı denetimimize göre, "Sınırlı Olumlu Sonucun Dayanađı" paragrafında belirtilen hususun etkileri hariç olmak üzere, ilişikteki ara dönem faaliyet raporunda yer alan konsolide finansal bilgilerin sınırlı denetimden geçmiş ara dönem özet konsolide finansal tablolar ve açıklayıcı notlarda verilen bilgiler ile, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

30 Eylül 2021

TTK Bağımsız Denetim ve YMM A.Ş.

Hüseyin KILIÇ

Sorumlu Ortak, Başdenetçi



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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		147.988	35.242
Trade Receivables		14.976.018	10.412.525
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		14.976.018	10.412.525
Other Receivables		805.469	806.163
Other Receivables Due From Related Parties	3	0	0
Other Receivables Due From Unrelated Parties		805.469	806.163
Inventories	5	587.644	774.184
Prepayments		1.216.693	1.095.000
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		1.216.693	1.095.000
Current Tax Assets		99.619	0
Other current assets		136.292	183.378
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		136.292	183.378
SUB-TOTAL		17.969.723	13.306.492
Total current assets		17.969.723	13.306.492
NON-CURRENT ASSETS			
Investment property	6	2.100.684	2.118.705
Property, plant and equipment	7	384.947	468.348
Intangible assets and goodwill		5.006.724	5.007.188
Prepayments		0	5.430
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		0	5.430
Deferred Tax Asset		453.972	277.846
Total non-current assets		7.946.327	7.877.517
Total assets		25.916.050	21.184.009
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		14.148.301	9.992.463
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		14.148.301	9.992.463
Employee Benefit Obligations		190.277	91.759
Other Payables		6.584.572	6.173.893
Other Payables to Related Parties	3	1.355.784	1.204.973
Other Payables to Unrelated Parties		5.228.788	4.968.920
Deferred Income Other Than Contract Liabilities		81.366	62.296
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		81.366	62.296
Current provisions		66.860	28.552
Other current provisions	9	66.860	28.552
SUB-TOTAL		21.071.376	16.348.963
Total current liabilities		21.071.376	16.348.963
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.043	10.043
Other Payables		412.091	412.091
Other Payables to Related Parties		0	0
Other Payables to Unrelated parties		412.091	412.091
Non-current provisions		35.276	15.244
Non-current provisions for employee benefits		35.276	15.244
Total non-current liabilities		457.410	437.378
Total liabilities		21.528.786	16.786.341
EQUITY			
Equity attributable to owners of parent		3.450.777	3.295.946
Issued capital	10	8.000.000	8.000.000

Inflation Adjustments on Capital	10	2.492.363	2.492.363
Share Premium (Discount)		1.160.002	1.160.002
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		34.901	69.392
Gains (Losses) on Revaluation and Remeasurement		34.901	69.392
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	34.901	69.392
Restricted Reserves Appropriated From Profits		264.952	264.952
Legal Reserves	10	264.952	264.952
Prior Years' Profits or Losses		-8.268.811	-9.715.116
Current Period Net Profit Or Loss		-232.630	1.024.353
Non-controlling interests		936.487	1.101.722
Total equity		4.387.264	4.397.668
Total Liabilities and Equity		25.916.050	21.184.009

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
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		17.922.247	6.457.027	11.070.502	3.640.906
Cost of sales		-17.001.933	-5.812.011	-10.365.008	-3.414.865
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		920.314	645.016	705.494	226.041
GROSS PROFIT (LOSS)		920.314	645.016	705.494	226.041
General Administrative Expenses		-522.482	-362.887	-191.702	-159.973
Marketing Expenses		-304.850	-156.141	-296.755	
Other Income from Operating Activities		692.660	32.002	41.447	32.002
Other Expenses from Operating Activities		-1.081.986	-70.198	-65.789	-70.157
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-296.344	87.792	192.695	27.913
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-296.344	87.792	192.695	27.913
Finance costs		-9.565	-1.215	-1.451	-841
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-305.909	86.577	191.244	27.072
Tax (Expense) Income, Continuing Operations		154.413	179.959	154.413	179.959
Deferred Tax (Expense) Income		154.413	179.959	154.413	179.959
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-151.496	266.536	345.657	207.031
PROFIT (LOSS)		-151.496	266.536	345.657	207.031
Profit (loss), attributable to [abstract]					
Non-controlling Interests		81.134	117.777	38.265	78.407
Owners of Parent		-232.630	148.759	307.392	128.624
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>		-0,01894000	0,03317000	0,04307000	0,02588000
Basic Earnings (Loss) Per Share from Discontinued Operations					
<i>Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)</i>		0,00000000	0,00000000	0,00000000	0,00000000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç(Zarar)</i>		-0,01894000	0,03317000	0,04307000	0,02588000
Diluted Earnings (Loss) per Share from Discontinued Operations					
<i>Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)</i>		0,00000000	0,00000000	0,00000000	0,00000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		17.644	157.854	-15.222	157.854
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		21.456	197.318	-19.627	197.318
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		21.456	197.318	-19.627	197.318
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.812	-39.464	4.405	-39.464
Taxes Relating to Remeasurements of Defined Benefit Plans		-3.812	-39.464	4.405	-39.464
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		17.644	157.854	-15.222	157.854
TOTAL COMPREHENSIVE INCOME (LOSS)		-133.852	424.390	330.435	364.885
Total Comprehensive Income Attributable to					
Non-controlling Interests		81.134	117.777	38.265	78.407
Owners of Parent		-214.986	306.613	292.170	286.478

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-38.065	475.167
Profit (Loss)		-232.630	148.759
Adjustments to Reconcile Profit (Loss)		188.307	-17.392
Adjustments for depreciation and amortisation expense		83.867	121.613
Adjustments for provisions		78.549	27.268
Adjustments for (Reversal of) Provisions Related with Employee Benefits		40.241	27.268
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		38.308	0
Adjustments for Interest (Income) Expenses		1.247	13.686
Adjustments for Tax (Income) Expenses		-154.413	-179.959
Other adjustments to reconcile profit (loss)		179.057	0
Changes in Working Capital		105.877	355.382
Adjustments for decrease (increase) in trade accounts receivable		-4.563.495	-487.013
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-4.563.495	-487.013
Decrease (increase) in Financial Sector Receivables		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		18.715	-37.004
Decrease (Increase) in Other Related Party Receivables Related with Operations		18.021	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		694	-37.004
Adjustments for decrease (increase) in inventories		186.540	651.028
Decrease (Increase) in Prepaid Expenses		-116.263	-83.308
Adjustments for increase (decrease) in trade accounts payable		4.155.838	594.153
Increase (Decrease) in Trade Accounts Payables to Related Parties		4.155.838	594.153
Increase (Decrease) in Employee Benefit Liabilities		98.518	-120.423
Adjustments for increase (decrease) in other operating payables		259.868	-142.703
Increase (Decrease) in Other Operating Payables to Unrelated Parties		259.868	-142.703
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		19.070	0
Other Adjustments for Other Increase (Decrease) in Working Capital		47.086	-19.348
Decrease (Increase) in Other Assets Related with Operations		47.086	-19.348
Cash Flows from (used in) Operations		61.554	486.749
Payments Related with Provisions for Employee Benefits		0	-11.582
Income taxes refund (paid)		-99.619	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		150.811	-383.874
Decrease in Other Payables to Related Parties		150.811	-383.874
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		112.746	91.293
Net increase (decrease) in cash and cash equivalents		112.746	91.293
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		35.242	50.606
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		147.988	141.899

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	8.000.000	2.492.363	1.160.002	-130.507			269.590	-10.134.983	713.436	-9.421.547	2.369.901	599.044	2.928.945
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								713.436	-713.436	0	0	0	0
Total Comprehensive Income (Loss)				157.854					148.759	148.759	306.613	117.777	424.390
Profit (loss)												117.777	266.536
Other Comprehensive Income (Loss)				157.854							157.854	0	157.854
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									-298.495	-298.495	-298.495	273.946	-24.549
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				-10.325			-4.638				-14.963	0	-14.963
Equity at end of period	8.000.000	2.492.363	1.160.002	17.022			264.952	-9.720.042	148.759	-9.571.283	2.363.056	950.767	3.313.823
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	8.000.000	2.492.363	1.160.002	69.392			264.952	-9.715.116	1.024.353	-8.690.763	3.295.946	1.101.722	4.397.668
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								1.024.353	-1.024.353	0			
Total Comprehensive Income (Loss)				17.644					-232.630	-232.630	-214.986	81.134	-133.852
Profit (loss)												81.134	-151.496
Other Comprehensive Income (Loss)				17.644							17.644	0	17.644
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

