



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	20.892.932	24.585.029
Financial Investments	6	28.357.659	10.243.983
Financial Assets Available-for-sale		3.034.508	3.034.508
Financial Assets at Fair Value Through Profit or Loss		25.323.151	7.209.475
Other Financial Assets Measured at Fair Value Through Profit or Loss		25.323.151	7.209.475
Financial Assets at Fair Value Through Other Comprehensive Income			0
Trade Receivables	8	320.573.229	173.717.999
Trade Receivables Due From Related Parties	8,29	195.154	239.258
Trade Receivables Due From Unrelated Parties	8	320.378.075	173.478.741
Other Receivables	9	735.874	440.353
Other Receivables Due From Unrelated Parties	9	735.874	440.353
Prepayments	10	522.648	497.128
Prepayments to Unrelated Parties	10	522.648	497.128
Current Tax Assets	11,26	4.368.305	60.251
SUB-TOTAL		375.450.647	209.544.743
Total current assets		375.450.647	209.544.743
NON-CURRENT ASSETS			
Other Receivables	9	9.331.328	11.615.451
Other Receivables Due From Unrelated Parties	9	9.331.328	11.615.451
Investments accounted for using equity method	3	2.896.120	1.757.317
Investment property	13	81.819.860	81.656.000
Property, plant and equipment	14	635.742	592.514
Buildings	14	172.717	178.022
Machinery And Equipments	14	35.334	32.539
Fixtures and fittings	14	425.800	377.767
Leasehold Improvements	14	1.891	4.186
Intangible assets and goodwill	15	2.369.082	1.679.879
Other intangible assets	15	2.369.082	1.679.879
Prepayments	10	162.933	
Deferred Tax Asset	26	711.341	0
Other Non-current Assets		1.293.742	1.564.682
Other Non-Current Assets Due From Unrelated Parties	12	1.293.742	1.564.682
Total non-current assets		99.220.148	98.865.843
Total assets		474.670.795	308.410.586
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	88.791.485	86.783.546
Current Borrowings From Related Parties	7	88.791.485	86.783.546
Other short-term borrowings	7	88.791.485	86.783.546
Current Portion of Non-current Borrowings	7	60.038.010	50.029.673
Current Portion of Non-current Borrowings from Related Parties	7	60.038.010	50.029.673
Bank Loans	7	60.038.010	50.029.673
Trade Payables	8	242.191.382	83.348.037
Trade Payables to Related Parties	8,29	1.232.162	724.750
Trade Payables to Unrelated Parties	8	240.959.220	82.623.287
Employee Benefit Obligations	18	898.319	857.280
Other Payables	9	2.129.906	13.862.086
Other Payables to Unrelated Parties	9	2.129.906	13.862.086
Current tax liabilities, current	26	4.419.273	
SUB-TOTAL		398.468.375	234.880.622
Total current liabilities		398.468.375	234.880.622
NON-CURRENT LIABILITIES			
Non-current provisions	19	4.697.519	3.556.798
Non-current provisions for employee benefits	19	4.697.519	3.556.798
Deferred Tax Liabilities		0	88.609

Total non-current liabilities		4.697.519	3.645.407
Total liabilities		403.165.894	238.526.029
EQUITY			
Equity attributable to owners of parent		47.255.898	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	20	2.715.086	2.172.067
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		10.679.863	9.967.080
Non-controlling interests		24.249.003	33.878.034
Total equity		71.504.901	69.884.557
Total Liabilities and Equity		474.670.795	308.410.586

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	494.317.973	375.171.653	248.015.010	92.898.726
Cost of sales	21	-436.867.871	-343.238.416	-229.643.398	-77.642.377
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		57.450.102	31.933.237	18.371.612	15.256.349
GROSS PROFIT (LOSS)		57.450.102	31.933.237	18.371.612	15.256.349
General Administrative Expenses	22,23	-38.995.001	-21.748.053	-12.686.739	-8.198.268
Marketing Expenses	22,23	-5.233.938	-3.589.451	-1.587.056	-1.384.201
Research and development expense	22,23	-5.267	-7.602	-2.850	-3.230
Other Income from Operating Activities	24	12.055.052	7.317.910	3.158.432	2.396.890
Other Expenses from Operating Activities	24	648.919	-23.729	2.473.132	-5.459
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.919.867	13.882.312	9.726.531	8.062.081
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	1.138.804	395.970	476.783	269.470
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		27.058.671	14.278.282	10.203.314	8.331.551
Finance costs	25	-22.476.529	-11.843.258	-8.638.407	-4.487.893
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		4.582.142	2.435.024	1.564.907	3.843.658
Tax (Expense) Income, Continuing Operations		-3.531.310	-377.411	-102.020	8.963
Current Period Tax (Expense) Income	26	-3.761.755	0	-101.936	0
Deferred Tax (Expense) Income	26	230.445	-377.411	-84	8.963
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.050.832	2.057.613	1.462.887	3.852.621
PROFIT (LOSS)		1.050.832	2.057.613	1.462.887	3.852.621
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-9.629.031	-5.098.099	-3.346.171	-1.757.395
Owners of Parent		10.679.863	7.155.712	4.809.058	5.610.016
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		1.050.832	2.057.613	1.462.887	3.852.621
Total Comprehensive Income Attributable to					
Non-controlling Interests		-9.629.031	-5.098.099	-3.346.171	-1.757.395
Owners of Parent		10.679.863	7.155.712	4.809.058	5.610.016

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		1.050.832	2.057.614
Profit (Loss) from Continuing Operations		1.050.832	2.057.614
Adjustments to Reconcile Profit (Loss)	14,15	24.817.456	73.570.889
Adjustments for depreciation and amortisation expense	14,15	964.098	680.553
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions	19	1.251.654	451.510
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	1.251.654	451.510
Adjustments for Interest (Income) Expenses		20.540.133	72.642.275
Adjustments for Interest Income		-3.914.662	-2.644.067
Adjustments for interest expense		24.454.795	75.286.342
Adjustments for fair value losses (gains)	6	-330.936	-184.892
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	-330.936	-184.892
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-1.138.803	-395.968
Adjustments for undistributed profits of associates	3	-1.138.803	-395.968
Adjustments for Tax (Income) Expenses	26	3.531.310	377.411
Other adjustments for non-cash items			0
Adjustments for losses (gains) on disposal of non-current assets			0
Changes in Working Capital		2.368.063	-40.646.604
Adjustments for decrease (increase) in trade accounts receivable	8	-146.855.231	-43.092.373
Decrease (Increase) in Trade Accounts Receivables from Related Parties	8	-146.855.231	-43.092.373
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.988.602	-6.099.576
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.988.602	-6.099.576
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses	10	-188.453	-176.391
Adjustments for increase (decrease) in trade accounts payable		158.843.345	7.682.731
Increase (Decrease) in Trade Accounts Payables to Related Parties	8,28	507.412	262.278
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	158.335.933	7.420.453
Increase (Decrease) in Employee Benefit Liabilities		41.039	-72.014
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables	9	-11.732.179	-288.760
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-11.732.179	-288.760
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			0
Other Adjustments for Other Increase (Decrease) in Working Capital		270.940	1.399.779
Decrease (Increase) in Other Assets Related with Operations		270.940	1.399.779
Cash Flows from (used in) Operations		28.236.351	34.981.899
Interest received		3.939.323	2.611.923
Payments Related with Provisions for Employee Benefits	19	-110.934	-111.314
Income taxes refund (paid)		-4.220.041	791.144
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-19.100.108	19.902.164
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		-2.007.081	582.874
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-15.233.873	13.483.954
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets		-1.695.294	-905.664

Purchase of property, plant and equipment	14	-188.158	-408.630
Purchase of intangible assets	15	-1.507.136	-497.034
Cash Inflows from Sale of Investment Property	13	-163.860	-209.000
Cash Outflows from Acquisition of Investment Property	13	0	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	0	-1.300.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-12.412.026	-93.486
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
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		60.038.010	0
Proceeds From Issue of Debt Instruments		60.038.010	
Proceeds from Other Financial Borrowings			0
Repayments of borrowings		-50.000.000	0
Payments of Issued Debt Instruments		-50.000.000	
Interest paid		-22.476.529	-11.843.258
Other inflows (outflows) of cash			0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.667.435	58.082.330
Net increase (decrease) in cash and cash equivalents		-3.667.435	58.082.330
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	24.554.598	10.427.972
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	20.887.163	68.510.302

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															
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	-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)												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															
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															
Equity at end of period		40.961.056	714.025	86.778	-1.216.387	2.117.767			3.043.937	2.876.229	-22.598.264	7.155.712	33.140.854	29.797.341	62.938.135
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period	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	36.006.534	33.878.034	69.884.558
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)												10.679.863	10.679.863	-9.629.031	1.050.832
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 - 30.09.2020

