

**ATP TİCARİ BİLGİSAYAR AĞI VE ELEKTRİK GÜÇ
KAYNAKLARI ÜRETİM PAZARLAMA VE TİCARET 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	6	159.169.883	17.782.017
Trade Receivables		156.016.542	77.716.820
Trade Receivables Due From Related Parties	10,37	46.389.862	33.503.516
Trade Receivables Due From Unrelated Parties	10	109.626.680	44.213.304
Other Receivables		739.855	1.376.152
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	739.855	1.376.152
Inventories	13	2.707.841	3.772.039
Prepayments		6.768.363	5.456.226
Prepayments to Related Parties	15,37	0	0
Prepayments to Unrelated Parties	15	6.768.363	5.456.226
Current Tax Assets	25	89.521	1.568.842
Other current assets	26	1.208.142	737.974
SUB-TOTAL		326.700.147	108.410.070
Total current assets		326.700.147	108.410.070
NON-CURRENT ASSETS			
Trade Receivables		11.045.566	9.936.959
Trade Receivables Due From Related Parties	10,37	5.601.350	4.268.191
Trade Receivables Due From Unrelated Parties	10	5.444.216	5.668.768
Property, plant and equipment	18	1.696.557	1.582.424
Right of Use Assets	18	1.802.033	437.750
Intangible assets and goodwill		56.719.573	42.042.929
Goodwill	19	0	0
Other intangible assets	19	56.719.573	42.042.929
Prepayments	15	13.619	1.023.035
Deferred Tax Asset	35	3.341.856	3.028.802
Total non-current assets		74.619.204	58.051.899
Total assets		401.319.351	166.461.969
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	1.769.467	1.326.559
Trade Payables		91.230.645	57.076.205
Trade Payables to Related Parties	10,37	851.022	680.376
Trade Payables to Unrelated Parties	10	90.379.623	56.395.829
Employee Benefit Obligations	20	1.855.611	7.873.106
Other Payables		8.018.274	26.252.234
Other Payables to Related Parties	11,37	4.102.564	13.188.427
Other Payables to Unrelated Parties	11	3.915.710	13.063.807
Deferred Income Other Than Contract Liabilities		1.793.745	3.240.135
Deferred Income Other Than Contract Liabilities From Related Parties	15,37	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	1.793.745	3.240.135
Current tax liabilities, current	35	671.339	0
Current provisions		3.281.557	6.068.575
Current provisions for employee benefits	22,24	3.034.865	1.431.308
Other current provisions	22	246.692	4.637.267
Other Current Liabilities	26	1.412.220	0
SUB-TOTAL		110.032.858	101.836.814
Total current liabilities		110.032.858	101.836.814
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	0	1.482.650
Trade Payables		4.910.810	3.795.750
Trade Payables To Related Parties	10,37	0	0
Trade Payables To Unrelated Parties	10	4.910.810	3.795.750
Other Payables		19.458.640	8.452.171
Other Payables to Related Parties	11,37	0	0
Other Payables to Unrelated parties	11	19.458.640	8.452.171

Deferred Income Other Than Contract Liabilities	15	1.785.955	1.839.572
Non-current provisions		3.530.106	2.305.862
Non-current provisions for employee benefits	22,24	3.530.106	2.305.862
Other non-current provisions	22	0	0
Total non-current liabilities		29.685.511	17.876.005
Total liabilities		139.718.369	119.712.819
EQUITY			
Equity attributable to owners of parent		252.923.588	40.659.429
Issued capital	27	37.500.000	4.000.000
Treasury Shares (-)	27	-10.415.297	0
Share Premium (Discount)	27	166.011.505	0
Effects of Business Combinations Under Common Control	27	-23.661.719	-23.661.719
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-1.312.500	-553.620
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	5.834.193	294.870
Restricted Reserves Appropriated From Profits	27	10.466.768	51.471
Prior Years' Profits or Losses	27	24.113.130	33.834.439
Current Period Net Profit Or Loss	27	44.387.508	26.693.988
Non-controlling interests	27	8.677.394	6.089.721
Total equity		261.600.982	46.749.150
Total Liabilities and Equity		401.319.351	166.461.969

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	28	156.465.604	164.807.154	53.289.298	52.978.191
Cost of sales	28	-89.564.218	-96.916.358	-28.029.911	-32.792.756
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		66.901.386	67.890.796	25.259.387	20.185.435
GROSS PROFIT (LOSS)		66.901.386	67.890.796	25.259.387	20.185.435
General Administrative Expenses	29,30	-31.306.632	-17.031.187	-11.619.403	-8.253.017
Marketing Expenses	29,30	0	0	0	0
Research and development expense	29,30	-11.806.210	-7.524.324	-4.717.381	-2.892.740
Other Income from Operating Activities	31	25.851.208	20.210.589	4.903.607	8.797.239
Other Expenses from Operating Activities	31	-15.030.378	-17.327.979	-3.777.333	-12.705.714
PROFIT (LOSS) FROM OPERATING ACTIVITIES		34.609.374	46.217.895	10.048.877	5.131.203
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		34.609.374	46.217.895	10.048.877	5.131.203
Finance income	33	14.445.184	2.472.472	8.530.918	1.117.933
Finance costs	33	-1.744.393	-1.192.186	-431.878	3.576.186
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		47.310.165	47.498.181	18.147.917	9.825.322
Tax (Expense) Income, Continuing Operations	35	-1.759.790	-5.371.768	-162.783	-1.917.951
Current Period Tax (Expense) Income		-1.876.322	-4.718.062	-532.684	-1.538.261
Deferred Tax (Expense) Income		116.532	-653.706	369.901	-379.690
PROFIT (LOSS) FROM CONTINUING OPERATIONS		45.550.375	42.126.413	17.985.134	7.907.371
PROFIT (LOSS)		45.550.375	42.126.413	17.985.134	7.907.371
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.162.867	7.410.588	515.056	176.732
Owners of Parent		44.387.508	34.715.825	17.470.078	7.730.639
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		-758.880	-410.845	-862.691	-500.964
Gains (Losses) on Remeasurements of Defined Benefit Plans		-886.633	-526.724	-1.021.453	-642.261
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		127.753	115.879	158.762	141.297
Taxes Relating to Remeasurements of Defined Benefit Plans		127.753	115.879	158.762	141.297
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.964.129	4.587.714	1.407.798	2.377.204
Exchange Differences on Translation		6.964.129	4.587.714	1.407.798	2.377.204
Gains (Losses) on Exchange Differences on Translation		6.964.129	4.587.714	1.407.798	2.377.204
OTHER COMPREHENSIVE INCOME (LOSS)		6.205.249	4.176.869	545.107	1.876.240
TOTAL COMPREHENSIVE INCOME (LOSS)		51.755.624	46.303.282	18.530.241	9.783.611
Total Comprehensive Income Attributable to					
Non-controlling Interests		2.587.673	5.180.860	564.220	-4.093.125
Owners of Parent		49.167.951	41.122.422	17.966.021	13.876.736

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		-4.806.795	29.873.614
Profit (Loss)		45.550.375	42.126.413
Profit (Loss) from Continuing Operations		45.550.375	42.126.413
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		16.463.662	19.551.040
Adjustments for depreciation and amortisation expense	17,18,19	11.486.325	9.335.482
Adjustments for Impairment Loss (Reversal of Impairment Loss)		547.708	509.446
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	547.708	509.446
Adjustments for provisions		4.240.021	1.759.500
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	2.827.801	1.759.500
Adjustments for (Reversal of) Other Provisions		1.412.220	0
Adjustments for Interest (Income) Expenses		-1.570.182	2.574.844
Adjustments for Interest Income	33	288.649	0
Deferred Financial Expense from Credit Purchases	10	-1.513.672	2.770.575
Unearned Financial Income from Credit Sales	10	-345.159	-195.731
Adjustments for Tax (Income) Expenses	35	1.759.790	5.371.768
Changes in Working Capital		-68.102.365	-29.228.995
Adjustments for decrease (increase) in trade accounts receivable	10	-78.442.365	-56.618.565
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	636.297	14.671.119
Adjustments for decrease (increase) in inventories	13	1.064.198	-2.393.091
Decrease (Increase) in Prepaid Expenses	15	-302.721	-12.814.763
Adjustments for increase (decrease) in trade accounts payable	10	35.614.659	10.075.998
Increase (Decrease) in Employee Benefit Liabilities	20	-2.405.679	6.313.656
Adjustments for increase (decrease) in other operating payables	11	-21.845.776	2.651.733
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-1.500.007	2.600.450
Other Adjustments for Other Increase (Decrease) in Working Capital		-920.971	6.284.468
Decrease (Increase) in Other Assets Related with Operations		-470.168	-12.396
Increase (Decrease) in Other Payables Related with Operations		-450.803	6.296.864
Cash Flows from (used in) Operations		-6.088.328	32.448.458
Interest received	33	1.281.533	-2.574.844
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-26.277.102	-16.053.044
Proceeds from sales of property, plant, equipment and intangible assets	18,19	-26.277.102	-16.053.044
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		172.471.763	-1.025.165
Proceeds from Issuing Shares or Other Equity Instruments		173.511.505	0
Proceeds from issuing shares	27	173.511.505	0
Payments of Lease Liabilities	8	-1.039.742	-1.025.165
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		141.387.866	12.795.405
Net increase (decrease) in cash and cash equivalents		141.387.866	12.795.405
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		17.782.017	8.111.139
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		159.169.883	20.906.544

Previous Period 01.01.2020 - 30.09.2020	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period	27	4.000.000					-546.306	-3.305			51.471	18.793.204	15.041.235	37.336.299	11.240.151	48.576.450	
	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												15.041.235	-15.041.235				
	Total Comprehensive Income (Loss)							-410.845	2.357.986						34.715.825	36.662.966	9.640.316	46.303.282
	Profit (loss)														34.715.825	34.715.825	7.233.856	41.949.681
	Other Comprehensive Income (Loss)							-410.845	2.357.986							1.947.141	2.406.460	4.353.601
	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																-9.633.826	-9.633.826
	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																	
	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		4.000.000					-957.151	2.354.681			51.471	33.834.439	34.715.825	73.999.265		11.246.641	85.245.906
	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period	27	4.000.000				-23.661.719	-553.620	294.870			51.471	33.834.439	26.893.988	40.659.429		6.089.721	46.749.150
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												26.693.988	-26.693.988					
Total Comprehensive Income (Loss)							-758.880	5.539.323						44.387.508	49.167.951	2.587.673	51.755.624	
Profit (loss)	27													44.387.508	44.387.508	1.162.867	45.550.375	
Other Comprehensive Income (Loss)							-758.880	5.539.323							4.780.443	1.424.806	6.205.249	
Issue of equity		33.500.000		166.011.505													173.511.505	
Capital Decrease																		
Capital Advance																		
Effect of Merger or Liquidation or Division																		
Effects of Business Combinations Under Common Control																		
Advance Dividend Payments																		
Dividends Paid																		

Current Period 01.01.2021 - 30.09.2021															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions			-10.415.297						10.415.297	-10.415.297		-10.415.297		-10.415.297
	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														
	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		27	37.500.000	-10.415.297		-23.661.719	-1.312.500	5.834.193		10.466.768	24.113.130	44.387.508	252.923.588	8.677.394	261.600.982