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KAMUYU AYDINLATMA PLATFORMU

EURO YATIRIM HOLDİNG A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	AAC BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Avoiding Commenting

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN SINIRLI BAĞIMSIZ DENETÇİ RAPORU

Euro Yatırım Holding Anonim Şirketi Genel Kurulu'na

Giriş

Euro Yatırım Holding Anonim Şirketi (bundan sonra "Şirket" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotların ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Şirketin ilişikteki finansal tablolarına ilişkin herhangi bir görüş vermemekteyiz. Görüş Vermekten Kaçınmanın Dayanağı bölümünde belirtilen hususun öneminden dolayı, tarafımızca söz konusu finansal tablolara ilişkin denetim görüşüne dayanak oluşturacak yeterli ve uygun denetim kanıtı elde edilememiştir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet 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.

Görüş Vermekten Kaçınmanın Dayanağı

- 30 Haziran 2024 tarihi itibariyle hazırlanan "Finansal Durum Tablosu" nda Şirketin geçmiş yıllar birikmiş zararlarının 645.800.680.00 TL olduğu, dönem net zararının ise 192.894.959,00 TL olduğu ve önceki dönemle karşılaştırıldığında (192.894.959-6.298.2411)= 186.596.548,00 TL artış gösterdiği,

- 30 Haziran 2024 tarihinde sona eren döneme ait Kar/Zarar ve diğer kapsamlı gelir tablosunda Esas faaliyetlerden kaynaklanan hasılatının olmadığı, buna karşılık "Esas Faaliyetlerden Diğer Giderler" toplamının 262.368.072,00 TL olduğu; şirketin iştiraklerinden ve bağlı ortaklıklarından yeterli sayıda mutabakat sağlanamadığından, ilişkili kişilerden yeterli sayıda ve uygun denetim kanıtı elde edilememiştir.

- İştirakler, ortaklıklar, ortaklara yönelik yeterli kanıt elde edilememiştir. Bu nedenle görüş oluşturulamamıştır.

Görüş Vermekten Kaçınmaya İlişkin Sonuç

Sınırlı denetimimize göre bu hususların bir sonucu olarak, finansal durum tablosu, kâr veya zarar ve diğer kapsamlı gelir tablosunu, özkaynak değişim tablosunu ve nakit akış tablosunu oluşturan unsurlar için herhangi bir düzeltme yapılmasının gerekli olup olmadığı tespit edilememiştir.

Abdulvahap BULUT

Sorumlu Denetçi, YMM

AAC Bağımsız Denetim ve Danışmanlık A.Ş.

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	1.271.557	254.943
Financial Investments	4	1.593.877	1.513.836
Trade Receivables	5	155.175	155.175
Other Receivables	5	7.587.877	6.475.425
Prepayments	10	3.173.025	3.022.667
Current Tax Assets	22	87.698	87.674
Other current assets	11	27.582	5.246
SUB-TOTAL		**13.896.791**	**11.514.966**
Total current assets		**13.896.791**	**11.514.966**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	8	48.933.054	124.231.462
Other Receivables	7	40.076	32.130
Investments accounted for using equity method	9	13.015.034	13.015.034
Investment property	12	188.371.170	137.667.286
Property, plant and equipment	13	15.387.230	9.739.395
Intangible assets and goodwill	14	8.240	3.833
Prepayments		0	646
Deferred Tax Asset		35.104.702	22.687.139
Total non-current assets		**300.859.506**	**307.376.925**
Total assets		**314.756.297**	**318.891.891**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5	18.136	55.378
Employee Benefit Obligations	16	95.369	31.383
Other Payables	7	419.328	156.109
Current provisions	16	1.237.023	1.087.299
Other Current Liabilities	11	39.467	8.826
SUB-TOTAL		**1.809.323**	**1.338.995**
Total current liabilities		**1.809.323**	**1.338.995**
NON-CURRENT LIABILITIES			
Non-current provisions	16	599.056	195.807
Total non-current liabilities		**599.056**	**195.807**
Total liabilities		**2.408.379**	**1.534.802**
EQUITY			
Equity attributable to owners of parent	17	312.347.918	317.357.089
Issued capital	17	150.000.000	150.000.000
Inflation Adjustments on Capital	17	868.572.788	673.768.259
Share Premium (Discount)	17	38.502.892	25.256.015
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			11.912.590
Restricted Reserves Appropriated From Profits	17	58.863.174	114.549.591
Prior Years' Profits or Losses	17	-645.800.680	-651.830.955
Current Period Net Profit Or Loss	17	-157.790.256	-6.298.411
Total equity		**312.347.918**	**317.357.089**
Total Liabilities and Equity		**314.756.297**	**318.891.891**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		0	0	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	18	-9.364.916	-1.331.960	-7.978.742	-539.058
Other Income from Operating Activities	19	77.075.393	3.278.547	75.347.198	1.423.274
Other Expenses from Operating Activities	19	-262.368.072	-2.858.004	-262.336.191	-264.169
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-194.657.595	-911.417	-194.967.735	620.047
Investment Activity Income	20	1.011.466	4.490.363	1.011.466	
Investment Activity Expenses	20	-3.893	-120	-3.893	-1.586.114
Share of Profit (Loss) from Investments Accounted for Using Equity Method	9	0	-2.194.993	0	1.915.766
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-193.650.022	1.383.833	-193.960.162	949.699
Finance income	21	796.384	1.685.048	758.556	313.078
Finance costs	21	-41.320	-1.495.213	28.876	-63.793
Gains (losses) on net monetary position	21	0	0	35.752.201	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-192.894.958	1.573.668	-157.420.529	1.198.984
Tax (Expense) Income, Continuing Operations		35.104.702	4.757.098	35.014.796	1.150.508
Current Period Tax (Expense) Income	22	0	-82.557	0	0
Deferred Tax (Expense) Income	22	35.104.702	4.839.655	35.014.796	1.150.508
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-157.790.256	6.330.766	-122.405.733	2.349.492
PROFIT (LOSS)		-157.790.256	6.330.766	-122.405.733	2.349.492
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-157.790.256	6.330.766	-122.405.733	2.349.492
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-157.790.256	6.330.766	-122.405.733	2.349.492
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**118.735**	**-59.620**	**58.882**
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	148.419	-47.696	73.603
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			-29.684	-11.924	-14.721
Taxes Relating to Remeasurements of Defined Benefit Plans			-29.684	-11.924	-14.721
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0			
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**118.735**	**-59.620**	**58.882**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-157.790.256**	**6.449.501**	**-122.465.353**	**2.408.374**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-157.790.256	6.449.501	-122.465.353	2.408.374

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**261.552**	**-104.562.852**
Profit (Loss)		-157.790.256	6.330.766
Adjustments to Reconcile Profit (Loss)		**-11.864.590**	**-109.064.886**
Adjustments for depreciation and amortisation expense			1.292
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-48.818
Adjustments for provisions		552.973	-62.662.672
Adjustments for Interest (Income) Expenses		0	-3.753.075
Adjustments for unrealised foreign exchange losses (gains)			-4.757.098
Adjustments for share-based payments			-38.184.267
Adjustments for fair value losses (gains)		0	101.550
Other Adjustments for Fair Value Losses (Gains)			101.550
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		-12.417.563	4.537
Other adjustments for non-cash items			10.000
Adjustments for losses (gains) on disposal of non-current assets		0	175.930
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			224.629
Adjustments for Losses (Gains) Arised From Sale of Investment Property			-49.159
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets			460
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations			46.707
Other adjustments to reconcile profit (loss)			1.028
Changes in Working Capital		**-910.383**	**-1.828.732**
Adjustments for decrease (increase) in trade accounts receivable			-1.530.007
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.292.470	87.821
Decrease (Increase) in Other Related Party Receivables Related with Operations		-1.292.470	87.821
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories			-21.878
Adjustments for increase (decrease) in trade accounts payable		382.087	0
Adjustments for Increase (Decrease) in Contract Liabilities		0	-364.668
Adjustments for increase (decrease) in other operating payables		0	0
Cash Flows from (used in) Operations		**-170.565.229**	**-104.562.852**
Other inflows (outflows) of cash		170.826.781	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**796.383**	**3.332.339**
Cash Inflows from Losing Control of Subsidiaries or Other Businesses			3.350.359
Purchase of Property, Plant, Equipment and Intangible Assets			-18.020
Interest received		796.383	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-41.321**	**56.867.303**
Proceeds from Issuing Shares or Other Equity Instruments			16.331.126
Proceeds from Capital Advances			43.054.060
Payments to Acquire Entity's Shares or Other Equity Instruments		-41.321	
Decrease in Other Payables to Related Parties			-2.517.883
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.016.614	-44.363.210
Effect of exchange rate changes on cash and cash equivalents			47.078.295
Net increase (decrease) in cash and cash equivalents		1.016.614	2.715.085
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**254.943**	**0**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1.271.557**	**2.715.085**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity																																																
			Equity attributable to owners of parent [member]																																													Non-controlling interests [member]	
														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																			Retained Earnings					
															Gains/Losses on Revaluation and Remeasurement [member]													Reserve Of Gains or Losses on Hedge				Gains (Losses) on Revaluation and Reclassification																			
			Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	Accumulated Gains (Losses) from Investments in Equity Instruments	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)		Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)		Exchange Differences on Translation	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge		Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments		Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)		Restricted Reserves Appropriated From Profits [member]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Prior Years' Profits or Losses	Net Profit or Loss				
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**																																																		
	Statement of changes in equity [line items]																																																		
	Equity at beginning of period		106.945.940	51.502						1.482					971.222			-213.073																									727.497				948.157	-1.780.444		107.652.283		107.652.283
	Adjustments Related to Accounting Policy Changes																																															0		0
	Adjustments Related to Required Changes in Accounting Policies																																															0		0
	Adjustments Related to Voluntary Changes in Accounting Policies																																															0		0
	Adjustments Related to Errors																																												-1.780.444	1.780.444		0		0
	Other Restatements																																															0		0
	Restated Balances																																															0		0
	Transfers																																															0		0
	Total Comprehensive Income (Loss)																	118.740																														118.740		118.740
	Profit (loss)																																													6.330.766		6.330.766		6.330.766
	Other Comprehensive Income (Loss)																																															0		0
	Issue of equity		43.054.060																																													43.054.060		43.054.060
	Capital Decrease																																															0		0
	Capital Advance																																															0		0
	Effect of Merger or Liquidation or Division																																															0		0
	Effects of Business Combinations Under Common Control																																															0		0
	Advance Dividend Payments																																															0		0
	Dividends Paid																																															0		0
	Decrease through Other Distributions to Owners																																															0		0
	Increase (Decrease) through Treasury Share Transactions																																															0		0
	Increase (Decrease) through Share-Based Payment Transactions									16.331.126																																						16.331.126		16.331.126
	Acquisition or Disposal of a Subsidiary																																															0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																																															0		0
	Transactions with noncontrolling shareholders																																															0		0
	Increase through Other Contributions by Owners																																															0		0
	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																																															0		0
	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																																															0		0
	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																																															0		0
	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																																															0		0
	Increase (decrease) through other changes, equity																																															0		0
	Equity at end of period		150.000.000	51.502	0	0	0	0	0	16.332.608	0	0	0	0	971.222	0	0	-94.333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	727.497	0	0	0	-832.287	6.330.766	0	173.486.975	0	173.486.975
	Statement of changes in equity [abstract]																																																		
	Statement of changes in equity [line items]																																																		
	Equity at beginning of period		150.000.000	673.768.259						25.256.015					12.153.263			-240.673																									114.549.591				-651.830.955	-6.298.411		317.357.089		317.357.089
	Adjustments Related to Accounting Policy Changes																																															0		0
	Adjustments Related to Required Changes in Accounting Policies																																															0		0
	Adjustments Related to Voluntary Changes in Accounting Policies																																															0		0
	Adjustments Related to Errors																																										-55.686.417							-55.686.417		-55.686.417
	Other Restatements																																															0		0
	Restated Balances																																															0		0
	Transfers																																															0		0
	Total Comprehensive Income (Loss)																																															0		0
	Profit (loss)																	240.673																												-151.491.845		-151.251.172		-151.251.172
	Other Comprehensive Income (Loss)														-12.153.263																														6.030.275			-6.122.988		-6.122.988
	Issue of equity																																															0		0
	Capital Decrease			194.804.529						13.246.877																																						208.051.406		208.051.406
	Capital Advance																																															0		0
	Effect of Merger or Liquidation or Division																																															0		0
	Effects of Business Combinations Under Common Control																																															0		0

Current Period 01.01.2024 - 30.06.2024	Advance Dividend Payments																																															0		0
	Dividends Paid																																															0		0
	Decrease through Other Distributions to Owners																																															0		0
	Increase (Decrease) through Treasury Share Transactions																																															0		0
	Increase (Decrease) through Share-Based Payment Transactions																																															0		0
	Acquisition or Disposal of a Subsidiary																																															0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																																															0		0
	Transactions with noncontrolling shareholders																																															0		0
	Increase through Other Contributions by Owners																																															0		0
	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																																															0		0
	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																																															0		0
	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																																															0		0
	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																																															0		0
	Increase (decrease) through other changes, equity																																															0		0
	Equity at end of period		**150.000.000**	**868.572.788**	**0**	**0**	**0**	**0**	**0**	**38.502.892**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**58.863.174**	**0**	**0**	**0**	**-645.800.680**	**-157.790.256**	**0**	**312.347.918**		**312.347.918**