



KAMUYU AYDINLATMA PLATFORMU

EURO MENKUL KIYMET YATIRIM ORTAKLIĐI A.Ő.
Financial Report
Unconsolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	BİRLEŞİM BAĞIMSIZ DENETİM ve YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Euro Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi
Yönetim Kurulu'na

Giriş

Euro Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2019 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kâr veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun, özet nakit akış tablosunun ve önemli muhasebe politikalarını özetleyen dipnotların ve diğer açıklayıcı notlardan oluşan ilişikteki finansal bilgilerin sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 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 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 finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakif olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem 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.

İstanbul, 30.07.2019

BİRLEŞİM BAĞIMSIZ DENETİM VE YMM A.Ş.
Ergun ŞENLİK, YMM
Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	18.806.854	6.263.187
Financial Investments	7	11.818.983	18.999.685
Financial Assets at Fair Value Through Profit or Loss		11.818.983	18.999.685
Financial Assets Designated at Fair Value Through Profit or Loss		11.818.983	18.999.685
Trade Receivables		0	
Other Receivables		6.117	6.307
Other Receivables Due From Related Parties	5-9	4.500	4.500
Other Receivables Due From Unrelated Parties	9	1.617	1.807
Prepayments	10	8.414	1.113
SUB-TOTAL		30.640.368	25.270.292
Total current assets		30.640.368	25.270.292
NON-CURRENT ASSETS			
Property, plant and equipment	11	15.846	15.717
Intangible assets and goodwill	12	0	50
Total non-current assets		15.846	15.767
Total assets		30.656.214	25.286.059
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		22.700	21.256
Trade Payables to Unrelated Parties	8	22.700	21.256
Employee Benefit Obligations	13	4.793	7.778
Other Payables	9	5.899	8.341
Current provisions		16.225	14.388
Current provisions for employee benefits	14	16.225	14.388
SUB-TOTAL		49.617	51.763
Total current liabilities		49.617	51.763
NON-CURRENT LIABILITIES			
Non-current provisions		53.836	103.956
Non-current provisions for employee benefits	14	53.836	103.956
Total non-current liabilities		53.836	103.956
Total liabilities		103.453	155.719
EQUITY			
Equity attributable to owners of parent		30.552.761	25.130.340
Issued capital	15	20.000.000	20.000.000
Share Premium (Discount)	15	30.371	30.371
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-37.282	-29.508
Gains (Losses) on Revaluation and Remeasurement		-37.282	-29.508
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-37.282	-29.508
Restricted Reserves Appropriated From Profits	15	456.279	456.279
Prior Years' Profits or Losses	15	4.673.198	4.466.745
Current Period Net Profit Or Loss		5.430.195	206.453
Total equity		30.552.761	25.130.340
Total Liabilities and Equity		30.656.214	25.286.059

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period	Previous Period	Current Period 3 Months	Previous Period 3 Months
		01.01.2019 - 30.06.2019	01.01.2018 - 30.06.2018	01.04.2019 - 30.06.2019	01.04.2018 - 30.06.2018
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	1.610.795.893	125.296.319	1.110.984.101	52.040.720
Cost of sales	16	-1.604.677.852	-124.506.694	-1.106.843.007	-52.163.765
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.118.041	789.625	4.141.094	-123.045
GROSS PROFIT (LOSS)		6.118.041	789.625	4.141.094	-123.045
General Administrative Expenses	17	-670.626	-482.307	-265.966	-238.663
Other Income from Operating Activities	18	5.260	5.329	2.540	3.232
Other Expenses from Operating Activities	18	-26.905	-2.043	-7.190	-1.662
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.425.770	310.604	3.870.478	-360.138
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	4.425	-1.662	-272	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.430.195	308.942	3.870.206	-360.138
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.430.195	308.942	3.870.206	-360.138
PROFIT (LOSS) FROM CONTINUING OPERATIONS		5.430.195	308.942	3.870.206	-360.138
PROFIT (LOSS)		5.430.195	308.942	3.870.206	-360.138
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		5.430.195	308.942	3.870.206	-360.138
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç (kayıp)</i>	21	0,27155000	0,01540000	0,19350000	0,01800000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Other Comprehensive Income					
PROFIT (LOSS)		5.430.195	308.942	3.870.206	-360.138
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-7.774	-2.274	5.449	-9.650
Gains (Losses) on Remeasurements of Defined Benefit Plans		-7.774	-2.274	5.449	-9.650
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-7.774	-2.274	5.449	-9.650
TOTAL COMPREHENSIVE INCOME (LOSS)		5.422.421	306.668	3.875.655	-369.788
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		5.422.421	306.668	3.875.655	-369.788

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		12.546.667	-3.505.190
Profit (Loss)		5.430.195	308.942
Adjustments to Reconcile Profit (Loss)		-58.075	66.861
Adjustments for depreciation and amortisation expense	11-12-17	2.921	2.917
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments			0
Adjustments for provisions		-60.996	63.944
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14-15	-57.894	-7.386
Adjustments for (Reversal of) General Provisions		-3.102	71.330
Changes in Working Capital		7.174.547	-3.880.993
Decrease (Increase) in Financial Investments	8	7.183.804	-4.262.902
Adjustments for decrease (increase) in trade accounts receivable	8	0	860.500
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9-10	190	20.262
Decrease (Increase) in Prepaid Expenses		-7.301	-7.661
Adjustments for increase (decrease) in trade accounts payable	8	1.444	15.656
Increase (Decrease) in Employee Benefit Liabilities		-1.148	3.601
Adjustments for increase (decrease) in other operating payables	9-13-14	-2.442	-510.449
Cash Flows from (used in) Operations		12.546.667	-3.505.190
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.000	0
Purchase of Property, Plant, Equipment and Intangible Assets	11-12	-3.000	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		12.543.667	-3.505.190
Net increase (decrease) in cash and cash equivalents	6	12.543.667	-3.505.190
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		6.263.187	7.876.797
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		18.806.854	4.371.607

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)	
	Issued 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)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)	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		20.000.000	30.371				-19.618	364.358	3.067.629	1.891.037	25.333.777	25.333.777
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		0				0	0	1.891.037	-1.891.037	0	0
Total Comprehensive Income (Loss)	15		0				0	0	0	308.942	308.942	308.942
Profit (loss)												
Other Comprehensive Income (Loss)	15						0	0	-2.274	0	2.274	2.274
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												
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	15	20.000.000	30.371				-21.892	364.358	4.958.666	308.942	25.640.445	25.640.445
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
Equity at beginning of period		20.000.000	30.371				-29.598	456.279	4.466.745	206.453	25.130.340	25.130.340
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		0				0	0	206.453	-206.453	0	0
Total Comprehensive Income (Loss)	15		0				0	0	0	5.430.195	5.430.195	5.430.195
Profit (loss)												
Other Comprehensive Income (Loss)			0				-7.774	0	0	0	-7.774	-7.774
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										0		0
Decrease through Other Distributions to Owners												

Previous Period
01.01.2018 - 30.06.2018

Current Period
01.01.2019 - 30.06.2019

