

EGEMEN MENKUL KIYMETLER A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	BİLGİLİ BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Egemen Menkul Kıymetler A.Ş.

Yönetim Kurulu'na

Giriş

Egemen Menkul Kıymetler A.Ş.'nin ("Şirket") 30 Haziran 2018 tarihli ilişikteki konsolide olmayan finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide olmayan kâr veya zarar ve konsolide olmayan diğer kapsamlı gelir tablosunun, konsolide olmayan özkaynak değişim tablosunun ve konsolide olmayan nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı 'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 Standartları'na 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 vâkıf

olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide olmayan finansal bilgilerin , Şirket'in 30 Haziran 2018 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket, 03 Temmuz 2015 – 01 Kasım 2017 tarihleri arasında faaliyetlerini durdurmuş olduğu için 30 Haziran 2017 tarihli finansal tabloları için sınırlı denetim raporu hazırlanmamıştır. 31 Aralık 2017 tarihli finansal tabloları ise başka bir bağımsız denetim kuruluşu tarafından denetlenmiş ve 14.03.2018 tarihinde olumlu görüş verilmiştir.

İstanbul, 14 Ağustos 2018

BİLGİLİ BAĞIMSIZ DENETİM A.Ş.

Member firm of AGN International

Rafet KALKAN

Sorumlu Denetçi, YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	1.731.183	1.879.519
Financial Investments	8	0	0
Trade Receivables		106.467	7.820
Trade Receivables Due From Related Parties	6	0	0
Trade Receivables Due From Unrelated Parties	9	106.467	7.820
Other Receivables		157.914	151.741
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	10	157.914	151.741
Inventories	12	0	0
Prepayments	11	138.846	0
Prepayments to Related Parties	6	0	0
Prepayments to Unrelated Parties	11	138.846	0
Current Tax Assets	25	0	0
Other current assets	16	27.438	13.020
SUB-TOTAL		2.161.848	2.052.100
Total current assets		2.161.848	2.052.100
NON-CURRENT ASSETS			
Financial Investments	8	0	0
Trade Receivables	9	0	0
Other Receivables	10	0	0
Other Receivables Due From Unrelated Parties	10	0	0
Property, plant and equipment	12	2.003	2.527
Intangible assets and goodwill	13	0	0
Prepayments	11	0	0
Deferred Tax Asset	25	132.516	160.578
Other Non-current Assets	16	0	0
Total non-current assets		134.519	163.105
Total assets		2.296.367	2.215.205
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		180	571
Trade Payables to Related Parties	6	0	0
Trade Payables to Unrelated Parties	9	180	571
Employee Benefit Obligations	14	0	0
Other Payables		36.340	18.732
Other Payables to Related Parties	6	0	0
Other Payables to Unrelated Parties	10	36.340	18.732
Current tax liabilities, current	25	0	0
Current provisions		0	0
Current provisions for employee benefits	15	0	0
Other Current Liabilities	16	0	0
SUB-TOTAL		36.520	19.303
Total current liabilities		36.520	19.303
NON-CURRENT LIABILITIES			
Trade Payables	9	0	0
Non-current provisions	15	0	0
Non-current provisions for employee benefits	15	0	0
Other non-current provisions	15	0	0
Deferred Tax Liabilities	25	0	0
Other non-current liabilities	16	0	0
Total non-current liabilities		0	0
Total liabilities		36.520	19.303
EQUITY			
Equity attributable to owners of parent		2.259.847	2.195.902
Issued capital	17	2.100.000	2.100.000
Inflation Adjustments on Capital	17	0	0
Share Premium (Discount)	17	0	0

Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Revaluation and Reclassification	17	0	0
Other Gains (Losses)	17	0	0
Restricted Reserves Appropriated From Profits	17	931.898	45.502
Prior Years' Profits or Losses	17	-835.996	-1.285.890
Current Period Net Profit Or Loss		63.945	1.336.290
Total equity		2.259.847	2.195.902
Total Liabilities and Equity		2.296.367	2.215.205

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	308.490		163.725	
Cost of sales	18	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		308.490	0	163.725	0
GROSS PROFIT (LOSS)		308.490	0	163.725	0
General Administrative Expenses	19	-348.974	-160.496	-169.192	-73.459
Marketing Expenses	19	-4.317	-2.206	-2.125	-174
Research and development expense	19	0	0	0	0
Other Income from Operating Activities	21	67	86.714		49.842
Other Expenses from Operating Activities	21	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-44.734	-75.988	-7.592	-23.791
Investment Activity Income	22	136.741	5.916	67.409	3.068
Investment Activity Expenses	22	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		92.007	-70.072	59.817	-20.723
Finance income	23	0	0	0	0
Finance costs	24	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		92.007	-70.072	59.817	-20.723
Tax (Expense) Income, Continuing Operations		-28.062	0	-15.761	0
Current Period Tax (Expense) Income	25	0	0	0	0
Deferred Tax (Expense) Income	25	-28.062		-15.761	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		63.945	-70.072	44.056	-20.723
PROFIT (LOSS)		63.945	-70.072	44.056	-20.723
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	26	63.945	-70.072	44.056	-20.723
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	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		63.945	-70.072	44.056	-20.723
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		63.945	-70.072	44.056	-20.723

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-148.336	-32.142
Profit (Loss)		63.945	-70.072
Profit (Loss) from Continuing Operations		63.945	-70.072
Adjustments to Reconcile Profit (Loss)		28.586	
Adjustments for depreciation and amortisation expense	15-16	524	
Adjustments for Tax (Income) Expenses	9	28.062	
Changes in Working Capital		-240.867	37.930
Adjustments for decrease (increase) in trade accounts receivable		-98.647	-3.778
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-98.647	-3.778
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.173	22.483
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.173	22.483
Decrease (Increase) in Prepaid Expenses		-138.846	-1.146
Adjustments for increase (decrease) in trade accounts payable		-391	-1.215
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-391	-1.215
Adjustments for increase (decrease) in other operating payables		17.608	20.771
Increase (Decrease) in Other Operating Payables to Related Parties			20.000
Increase (Decrease) in Other Operating Payables to Unrelated Parties		17.608	771
Other Adjustments for Other Increase (Decrease) in Working Capital		-14.418	815
Decrease (Increase) in Other Assets Related with Operations		-14.418	815
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		-148.336	-32.142
Dividends received	30	0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-148.336	-32.142
Net increase (decrease) in cash and cash equivalents	7	-148.336	-32.142
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	1.879.519	53.254
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.731.183	21.112

[illegible]

	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	22	2,100,000			931,898	-835,996	63,945	2,259,847	0	2,259,847	