

KAMUYU AYDINLATMA PLATFORMU

EURO KAPİTAL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2019 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 30.09.2019	Previous Period 31.12.2018
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	20.571.180	7.367.4
Financial Investments		13.188.427	19.663.4
Financial Assets at Fair Value Through Profit or Loss		13.188.427	19.663.4
Financial Assets Designated at Fair Value Through Profit or Loss	7	13.188.427	19.663.4
Other Receivables		4.507	1.8
Other Receivables Due From Related Parties	9	4.507	1.8
Prepayments		5.644	2.0
Prepayments to Unrelated Parties	10	5.644	2.
SUB-TOTAL		33.769.758	27.034.
Total current assets		33.769.758	27.034.
NON-CURRENT ASSETS			
Property, plant and equipment	11	212.562	285.
Intangible assets and goodwill	12		
Total non-current assets		212.562	285.
Total assets		33.982.320	27.320.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		28.449	22.
Current Borrowings From Unrelated Parties	8	28.449	22.
Other short-term borrowings	8	28.449	22.
Employee Benefit Obligations	13	10.051	9.
Other Payables		12.108	14.
Other Payables to Unrelated Parties	9	12.108	14.
Current provisions	14	32.611	30.
Current provisions for employee benefits	14	32.611	30.
SUB-TOTAL		83.219	76.
Total current liabilities		83.219	76
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	14	121.613	116.
Total non-current liabilities		121.613	116.
Total liabilities		204.832	193.
EQUITY			
Equity attributable to owners of parent		33.777.488	27.127.
Issued capital	15	20.000.000	20.000.
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-35.495	-18.
Gains (Losses) on Revaluation and Remeasurement		-35.495	-18.
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-35.495	-18.
Restricted Reserves Appropriated From Profits	15	524.916	478.
Prior Years' Profits or Losses	15	6.421.010	5.731.
Current Period Net Profit Or Loss		6.867.057	935.
Total equity		33.777.488	27.127.
Total Liabilities and Equity		33.982.320	27.320.



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 I Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	2.999.858.899	173.390.822	1.227.332.670	45.335.170
Cost of sales	17	-2.991.884.935	-171.381.703	-1.225.804.894	-44.364.579
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.973.964	2.009.119	1.527.776	970.591
GROSS PROFIT (LOSS)		7.973.964	2.009.119	1.527.776	970.591
General Administrative Expenses	18	-1.126.564	-885.169	-353.608	-317.928
Other Income from Operating Activities	19	14.585	10.773	5.492	3.809
Other Expenses from Operating Activities	19	0	-1.865		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		6.861.985	1.132.858	1.179.660	656.472
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	5.072	-10.333	223	-8.496
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.867.057	1.122.525	1.179.883	647.976
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.867.057	1.122.525	1.179.883	647.976
PROFIT (LOSS) FROM CONTINUING OPERATIONS		6.867.057	1.122.525	1.179.883	647.976
PROFIT (LOSS)		6.867.057	1.122.525	1.179.883	647.976
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		6.867.057	1.122.525	1.179.883	647.976
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
/	21	0,34340000	0,05610000	0,05900000	0,03240000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Statement of Other Comprehensive Income					
PROFIT (LOSS)		6.867.057	1.122.525	1.179.883	647.97
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-16.980	-9.254	-8.275	-6.67
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-16.980	-9.254	-8.275	-6.67
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-16.980	-9.254	-8.275	-6.67
TOTAL COMPREHENSIVE INCOME (LOSS)		6.850.077	1.113.271	1.171.608	641.29
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		6.850.077	1.113.271	1.171.608	641.29



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		13.406.735	-569.51
Profit (Loss)		6.867.057	1.122.52
Profit (Loss) from Continuing Operations		6.867.057	1.122.52
Adjustments to Reconcile Profit (Loss)		23.070	12.84
Adjustments for depreciation and amortisation expense	11 12 18	76.164	64.33
Adjustments for provisions		-11.779	-6.88
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	-11.779	-6.88
Adjustments for fair value losses (gains)		-41.315	-44.61
Adjustments for Fair Value Losses (Gains) of Financial Assets	7	-41.315	-44.61
Changes in Working Capital		6.516.608	-1.704.88
Adjustments for decrease (increase) in trade accounts receivable			1.253.47
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8		1.253.47
Decrease (increase) in Financial Sector Receivables	7	6.516.330	-2.311.59
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.660	-1.46
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-2.660	-1.46
Decrease (Increase) in Prepaid Expenses	10	-3.627	-6.54
Adjustments for increase (decrease) in trade accounts payable		5.747	53.88
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	5.747	53.88
Increase (Decrease) in Employee Benefit Liabilities	13	2.889	21.71
Adjustments for increase (decrease) in other operating payables		-2.071	-714.35
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-2.071	-714.35
Cash Flows from (used in) Operations		13.406.735	-569.51
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.000	-256.50
Purchase of Property, Plant, Equipment and Intangible Assets	11 12	-3.000	-256.50
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-200.000	-450.00
Dividends Paid		-200.000	-450.00
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES	6	13.203.735	-1.276.02
Net increase (decrease) in cash and cash equivalents		13.203.735	-1.276.02
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		7.367.445	8.093.67
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		20.571.180	6.817.65



Statement of changes in equity [abstract]

Presentation Currency

Jature of Financial Statements

Unconsolidated

			Equity										
			Equity attributable to owners of parent [member]										
		Footnote Reference		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 Earnin	įs		Non-controlling interests [member]	
			Issued Capital	Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss			
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
		15	20.000.000		-7.318			362.254	3.985.525	2.312.186	26.652.647		26.652.647
	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						116.393	1.745.792	-1.862.185			0
		15			-9.254					1.122.525	1.113.271		1.113.271
	Profit (loss)												
	Other Comprehensive Income (Loss) Issue of equity												0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments Dividends Paid	15							-450.001		-450.001		-450.001
Previous Period 1.2018 - 30.09.2018	Decrease through Other Distributions to Owners	15							-430.001		-450.001		-450.001
	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		-16.572			478.647	5.731.317	1.122.525	21.315.911		27.315.917
	Statement of changes in equity [abstract] Statement of changes in equity [line items]												
		15	20.000.000		-18.515			478.647	5.731.317	935.962	27.127.411		27.127.411
	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												
		15						46.269	689.693	-735.962			
	Total Comprehensive Income (Loss)	15			-16.980					6.867.057	6.850.077		6.850.077
	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	15									2		202.0
Current Period 1.2019 - 30.09.2019	Dividends Paid Decrease through Other Distributions to Owners	15								-200.000	-200.000		-200.000

Increase (Decrease) through Treasury Share Transactions	•					
Increase (Decrease) through Share-Based P Transactions	ayment					
Acquisition or Disposal of a Subsidiary						
Increase (decrease) through changes in ow interests in subsidiaries that do not result in control, equity	nership I loss of					
Transactions with noncontrolling sharehold	lers					
Increase through Other Contributions by Ov	wners					
Amount Removed from Reserve of Cash Flo Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Lic or Firm Commitment for which Fair Value H Accounting is Applied	ability)					
Amount Removed from Reserve of Change i of Time Value of Options and Included in In Cost or Other Carrying Amount of Non-Fina Asset (Liability) or Firm Commitment for wh Value Hedge Accounting is Applied	tial ncial					
Amount Removed from Reserve of Change i of Forward Elements of Forward Contracts. Included in Initial Cost or Other Carrying An Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied	and					
Amount Removed from Reserve of Change i of Foreign Currency Basis Spreads and Inclu 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	-35.495	524.916	6.421.010 6.867.057	33.777.488 33.777.488