

KAMUYU AYDINLATMA PLATFORMU

## EURO FİNANS MENKUL DEĞERLER A.Ş. Financial Report Unconsolidated 2016 - 3. 3 Monthly Notification

**General Information About Financial Statements** 





## Statement of Financial Position (Balance Sheet)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.09.2016	Previous Period 31.12.2015
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	610.743	2.890.7
Financial Investments	6	163.167	5.9
Trade Receivables		2.466.882	6.909.0
Trade Receivables Due From Related Parties	48	0	4.152.3
Trade Receivables Due From Unrelated Parties	8	2.466.882	2.756.
Other Receivables		5.927.629	122.
Other Receivables Due From Related Parties	49	5.736.571	121.
Other Receivables Due From Unrelated Parties	9	191.058	
Prepayments	10	43.025	43.
Current Tax Assets	11	19.980	177.
SUB-TOTAL		9.231.426	10.148.
Total current assets		9.231.426	10.148.
NON-CURRENT ASSETS			
Other Receivables		329.883	433.
Other Receivables Due From Unrelated Parties	9	329.883	433.
Property, plant and equipment	12	32.384	47.
Intangible assets and goodwill	13	33.987	37.
Deferred Tax Asset	22	55.194	85.
Total non-current assets		451.448	603.
Total assets		9.682.874	10.752
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		63.831	187.
Trade Payables to Related Parties	48	9.197	26.
Trade Payables to Unrelated Parties	8	54.634	161.
Employee Benefit Obligations	15	0	31
Other Payables		471.419	675
Other Payables to Related Parties	49	248.023	431
Other Payables to Unrelated Parties	9	223.396	244
Current provisions		598.663	344
Current provisions for employee benefits	16	37.961	44
Other current provisions	16	560.702	299
SUB-TOTAL		1.133.913	1.239
Total current liabilities		1.133.913	1.239
NON-CURRENT LIABILITIES			
Non-current provisions		75.464	237.
Non-current provisions for employee benefits	16	75.464	237.
Deferred Tax Liabilities	22	95	5.
Total non-current liabilities		75.559	243.
Total liabilities		1.209.472	1.483.
EQUITY			
Equity attributable to owners of parent		8.473.402	9.269
Issued capital	17	10.100.000	10.100.
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		19.445	38
Other Gains (Losses)	17	19.445	38
Prior Years' Profits or Losses	17	-869.462	13.
Current Period Net Profit Or Loss		-776.581	-882.
Total equity		8.473.402	9.269.
Total Liabilities and Equity		9.682.874	10.752.



## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Unconsolidated Nature of Financial Statements

	Footnote Reference	Current Period 01.01.2016 - 30.09.2016	Previous Period 01.01.2015 - 30.09.2015	Current Period 3 Months 01.07.2016 - 30.09.2016	Previous Period 3 Months 01.07.2015 - 30.09.2015
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	1.638.304	8.030.054	3.748	71.00
Cost of sales	18	-911.623	-2.462.041	0	-1.268.99
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		726.681	5.568.013	3.748	-1.197.99
GROSS PROFIT (LOSS)		726.681	5.568.013	3.748	-1.197.99
General Administrative Expenses	19	-2.032.255	-3.373.279	-216.264	-1.336.03
Marketing Expenses	19	-322.252	-536.890	-24.709	-191.91
Other Income from Operating Activities	20	498.865	1.795.830	49.894	391.51
Other Expenses from Operating Activities	20	-188.638	-1.265.395	-36.394	-271.87
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.317.599	2.188.279	-223.725	-2.606.29
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.317.599	2.188.279	-223.725	-2.606.29
Finance income	21	581.558	240.841	201.982	73.01
Finance costs	21	-11.328	-816.567	-2.396	-374.17
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-747.369	1.612.553	-24.139	-2.907.45
Tax (Expense) Income, Continuing Operations		-29.212	-382.535	-1.647	388.86
Current Period Tax (Expense) Income	22	0	-94.033	0	-94.03
Deferred Tax (Expense) Income	22	-29.212	-288.502	-1.647	482.8
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-776.581	1.230.018	-25.786	-2.518.5
PROFIT (LOSS)		-776.581	1.230.018	-25.786	-2.518.59
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-776.581	1.230.018	-25.786	-2.518.59
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		-19.072	-11.744	0	5.26
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-19.072	-14.680	0	6.58
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	2.936	0	-1.31
Deferred Tax (Expense) Income	22	0	2.936	0	-1.31
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-19.072	-11.744	0	5.26
TOTAL COMPREHENSIVE INCOME (LOSS)		-795.653	1.218.274	-25.786	-2.513.32
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-795.653	1.218.274	-25.786	-2.513.32

Owners of Parent	-795.653	1.218.274	-25.786	-2.513.325
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## Statement of cash flows (Indirect Method)

Presentation Currency TL Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2016 - 30.09.2016	Previous Period 01.01.2015 - 30.09.2015
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-2.109.397	3.668.067
Profit (Loss)		-776.581	1.230.018
Adjustments to Reconcile Profit (Loss)		161.222	530.681
Adjustments for depreciation and amortisation expense	12 13 19	21.253	31.468
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	120.094
Adjustments for Impairement Loss (Reversal of Impairment Loss ) of Receivables	8 9	0	120.094
Adjustments for provisions		111.232	-2.90
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16-19	-143.376	-2.90
Adjustments for (Reversal of) Other Provisions	16-19	254.608	
Adjustments for fair value losses (gains)	8 20	-475	2.42
Adjustments for Tax (Income) Expenses	22	29.212	379.59
Changes in Working Capital		-1.494.038	1.907.36
Adjustments for decrease (increase) in trade accounts receivable	8	4.451.963	6.634.01
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	-5.701.774	-82.12
Decrease (Increase) in Prepaid Expenses	10	73	-35.87
Adjustments for increase (decrease) in trade accounts payable	8	-130.367	68.67
Adjustments for increase (decrease) in other operating payables	9	-271.769	-4.523.85
Increase (Decrease) in Deferred Income	11	157.836	-153.47
Cash Flows from (used in) Operations		-2.109.397	3.668.06
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-13.393	-9.36
Proceeds from sales of property, plant, equipment and intangible assets	12	0	
Purchase of Property, Plant, Equipment and Intangible Assets	13	-13.393	-9.36
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-157.249	-7.386.31
Payments to Acquire Entity's Shares or Other Equity Instruments		-157.249	-638.31
Payments to Acquire Entity's Other Equity Instruments	6	-157.249	-638.31
Repayments of borrowings	7	0	-6.748.00
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.280.039	-3.727.61
Net increase (decrease) in cash and cash equivalents	5	-2.280.039	-3.727.61
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.890.782	4.611.89
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		610.743	884.280



Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

ature of Financia	l Statements Unconsolidated																			
										Equity										
			Equity attributable to owners of parent [member]																	
		Footnote Reference						Other Accumulated Compre	hensive Income That Will Not Be f	eclassified In Profit Or Loss			Other Accumulated Comprehensive Income	P That Will Be Reclassified In F	Profit Or Loss			Retained Earnings	Non cost all'a	
		Footnote Reference         Image: Section of the secti		Issued Adjustments Capital on Capital	Balancing Additional Account Capital for Contribution Merger of Capital Shareholders	I Treasury Adjustments due premiums ce Shares to or Cross-Ownership discounts Ur	Effects of mbinations of Entities or Businesses der Common Control	are sed ments Gains (Losses) from Investments in Equity Instruments Perceases (on Decreases) on Property, Plant	on Revaluation and Remeasurement [mem Increases ( Decreases) Revaluation of Defined of Intangible Benefit Plans Decreases De	nber] Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability ace)	Sains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	nge Other Exc Reserves Diff of Other Diff dation Gains ( Losses) Trai	change erences on nslation Hedge Gains or Cash Hedges on Hedges of Net Investment in Cosses on Hedges of Net Investment in Cosses on Hedges of Net Orose on Cash Hedge of Net Orose on Cash Cash Cash Cash Cash Cash Cash Cash	Gains (Losses) on Revaluation and Recla: Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Reserve of Other Other	Change in Change in C Value of Value of Forward Foreign lements of Currency Us Forward Basis b Contracts Spreads	Share of Other omprehensive Income of Associates and Joint Gain Ventures Accounted for ( ing Equity Method that will Loss e Reclassified to Profit or Loss	Restricted Reserves Appropriated From Profits [member] ]	er ty Other est Teserves ber 1 } Advance Prior Years' Net Profits Profit or or Losse	interests [ member]
	Statement of changes in equity [abstract]						and Equipment	Assets				Operations Hedge	Financial Assets Income	Adjustments						
	Statement of changes in equity [line items]																			
		17	10.100.000								56.265							185.940 199.417 10.169.74	2 10.169.742	
	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	17																199.417 -199.417		
	Total Comprehensive Income (Loss) Profit (loss)										- 11.744							1.230.018 1.218.27	4 1.218.274	
		17									- 11.744							1.230.018 1.218.27	4 1.218.274	
	Issue of equity																			
	Capital Decrease Capital Advance																			
	Effect of Merger or Liquidation or Division																			
	Effects of Business Combinations Under Common Control																			
Previous Period	Advance Dividend Payments Dividends Paid																			
01.2015 - 30.09.2015	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																			
		17	10.100.000								44.521							13.477 1.230.018 11.388.01	6 11.388.016	
	Statement of changes in equity [abstract] Statement of changes in equity [line items]																			
		17	10.100.000								38.517							13.477 -882.939 9.269.05	5 9.269.055	
	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	17																- 882.939		
	Total Comprehensive Income (Loss)										19.072							882.939 -776.581 -795.65	3 -795.653	
	Profit (loss)																			
	Other Comprehensive Income (Loss)	17									- 19.072							-776.581 -795.65	3 -795.653	
	Capital Decrease																			
	Capital Advance																			
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control																			
	Advance Dividend Payments																			

nt Period 5 - 30.09.2016	Dividends Paid												
5-50.09.2016	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	17	10.100.000					19.445					 473.402