

KAMUYU AYDINLATMA PLATFORMU

EURO YATIRIM HOLDING A.Ş. Financial Report Unconsolidated 2017 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 30.09.2017	Previous Period 31.12.2016
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	49.407	77.69
Financial Investments	8	43.583	80.78
Trade Receivables		10.740	3.7
Trade Receivables Due From Related Parties	7 10	8.099	3.7
Trade Receivables Due From Unrelated Parties	10	2.641	
Other Receivables		7.755.940	9.015.0
Other Receivables Due From Related Parties	7 11	7.755.940	9.015.0
Prepayments	12	5.485	9.2
Current Tax Assets	13	498	33
Other current assets	15	807.165	640.3
SUB-TOTAL Total current assets		8.672.818 8.672.818	9.827.2 9.827.2
		8.672.618	9.021.2
NON-CURRENT ASSETS			
Financial Investments		43.939.312	53.336.28
Financial Assets Available-for-Sale	6	43.779.599	53.176.5
Other Financial Investments	8	159.713	159.7
Other Receivables		7.593	7.5
Other Receivables Due From Unrelated Parties	11	7.593	7.5
Investment property	16	11.523.302	11.756.4
Property, plant and equipment	17	285.250	279.7
Intangible assets and goodwill Deferred Tax Asset	18 28	1.120 2.289.316	1.3 1.323.3
Total non-current assets	20	58.045.893	66.704.8
Total assets		66.718.711	76.532.1
LIABILITIES AND EQUITY		00.710.711	70.332.10
CURRENT LIABILITIES			
Current Borrowings	9	1.245.998	2.329.90
Current Portion of Non-current Borrowings	9	11.928.816	10.195.6
Trade Payables	7.0	460.403	107.5
Trade Payables to Related Parties	7 10	3.637	3.6
Trade Payables to Unrelated Parties	10	456.766	103.8
Employee Benefit Obligations	15	12.854	12.8
Other Payables Other Payables to Related Parties	7 11	8.892.858 8.872.367	8.752.9 8.747.9
Other Payables to Related Parties Other Payables to Unrelated Parties	11	20.491	4.9
Current provisions	11	157.898	168.0
Other current provisions	19	157.898	168.0
Other Current Liabilities	14	205.828	132.0
SUB-TOTAL SUB-TOTAL		22.904.655	21.698.9
Total current liabilities		22.904.655	21.698.9
NON-CURRENT LIABILITIES			
		20.074	21.7
Non-current provisions Non-current provisions for employee benefits	19	30.974 30.974	21.7. 21.7.
Deferred Tax Liabilities	28	230.741	187.3
Total non-current liabilities	20	261.715	209.0
Total liabilities		23.166.370	21.907.9
EQUITY		25.255.516	21.501.5
Equity attributable to owners of parent		43.552.341	54.624.1
Issued capital	21	60.000.000	60.000.00
Inflation Adjustments on Capital	21	51.502	51.5
Share Premium (Discount)	21	1.482	1.4
Other Accumulated Comprehensive Income (Loss)			
that will not be Reclassified in Profit or Loss		-3.021	-2.2
Other Gains (Losses)	21	-3.021	-2.29
Restricted Reserves Appropriated From Profits	21	692.434	692.43
Prior Years' Profits or Losses	21	-14.387.936	-9.750.87
Current Period Net Profit Or Loss		-2.802.120	3.631.86

 Total equity
 43.552.341
 54.624.113

 Total Liabilities and Equity
 66.718.711
 76.532.109



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period ⁰ 01.01.2016 - 30.09.2016	Current Period 3 Months 01.07.2017 - 30.09.2017	Previous Period 3 Months 01.07.2016 - 30.09.2016
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	22	0	0	0	
Cost of sales	22	0	0	0	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	
GROSS PROFIT (LOSS)		0	0	0	(
General Administrative Expenses	23	-863.152	-798.263	-181.097	-224.168
Other Income from Operating Activities	24	2.148.617	1.468.111	475.144	669.383
Other Expenses from Operating Activities	24	-1.362.635	-589.590	-545.824	-126.082
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-77.170	80.258	-251.777	319.13
Investment Activity Income	25	2.248.428	2.244.127	1.347.921	1.626.07
Investment Activity Expenses	25	-3.152.183	-149.982	-77.708	15.45
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-980.925	2.174.403	1.018.436	1.960.65
Finance income	26	3.842	15.792	335	12.30
Finance costs	27	-2.747.393	-2.304.740	-784.422	-1.091.15
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.724.476	-114.545	234.349	881.80
Tax (Expense) Income, Continuing Operations		922.356	658.708	126.514	297.65
Deferred Tax (Expense) Income	28	922.356	658.708	126.514	297.65
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.802.120	544.163	360.863	1.179.45
PROFIT (LOSS)		-2.802.120	544.163	360.863	1.179.45
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-2.802.120	544.163	360.863	1.179.45
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period 01.01.2016 - 30.09.2016	Current Period 3 Months 01.07.2017 - 30.09.2017	Previous Period 3 Months 01.07.2016 - 30.09.2016
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-2.802.120	544.163	360.863	1.179.457
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-730	-3.406	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-913	-4.257	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		183	851	0	0
Deferred Tax (Expense) Income	27	183	851	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-8.268.922			
OTHER COMPREHENSIVE INCOME (LOSS)		-8.269.652	-3.406	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-11.071.772	540.757	360.863	1.179.457
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-11.071.772	540.757	360.863	1.179.457



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period 01.01.2016 - 30.09.2016
ratement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-627.518	5.517.977
Profit (Loss)		-2.802.120	544.163
Adjustments to Reconcile Profit (Loss)		2.337.550	8.654.962
Adjustments for depreciation and amortisation expense	10 11	44.761	19.213
Adjustments for Impairment Loss (Reversal of Impairment Loss)		233.125	237.454
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties	6	233.125	237.454
Adjustments for provisions		9.260	8.122
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	9.260	8.122
Adjustments for fair value losses (gains)		1.128.048	9.048.881
Adjustments for Fair Value Losses (Gains) of Financial Assets		1.128.048	9.039.381
Other Adjustments for Fair Value Losses (Gains)			9.500
Adjustments for Tax (Income) Expenses	20	922.356	-658.708
Changes in Working Capital		-162.948	-3.681.148
Decrease (Increase) in Financial Investments	8	37.197	-49.950
Adjustments for decrease (increase) in trade accounts receivable	7	-6.971	21.685
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8 9	-586.692	-9.871.770
Decrease (Increase) in Prepaid Expenses		3.773	18.999
Adjustments for increase (decrease) in trade accounts payable	7	352.871	6.569
Increase (Decrease) in Employee Benefit Liabilities		-10.123	
Adjustments for increase (decrease) in other operating payables	8	46.997	6.193.319
Cash Flows from (used in) Operations		-627.518	5.517.977
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-50.000	0
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets	10	-50.000	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		649.235	-5.285.866
Proceeds from borrowings	8	649.235	0
Repayments of borrowings	8	0	-5.285.866
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-28.283	232.111
Net increase (decrease) in cash and cash equivalents	5	-28.283	232.111
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		77.690	143.946
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		49.407	376.057



Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statements

Unconsolidated

															Equity											
													·	Equity attributable to owners o	n parent (member)											
		Footnote Reference						Effects of Put Option			Other Accumulated	d Comprehensive Income That V	Vill Not Be Reclassified In Pr	rofit Or Loss				Other Accumulated Comprehe	nsive Income That Will Be Rec	classified In Profit Or Loss			Other	Retair	ed Earnings	Non-controlling
			Issued Capital	Balancing Addit Inflation Account Cap Adjustments for Contril on Capital Merger o Capital Sharel	itional pital Capital Treas bution Advance Shar	Capital asury Adjustments du ares to Cross-Ownershi	Share Comi premiums Ei or Bu ip discounts Unde	Effects of Initiations of Initiations or Initiations or Initiation of In	Share d Based Payments	Accumulated Gains (Losses)	on Revaluation and Remeasuren	Gains (Losse	Gains (Losses) or Hedging Instruments that	Share Of Other Comprehensive Income Of Associates And Joint Ventur Accounted for Using Equity Method that will not be	f Exchange Other Excess Differences Reserves Diff	kchange	e Of Gains or Losses on Hedge	Gains (Losses) on Revaluat		Change Change in Control Change In Value Forward	Share of Other Comprehensive Income of Associates and Joint	Other Gains	Restricted Reserves Appropriated From Profits member	nber Advance Dividend Payments Prior (Net) Years'	Net Profit	interests [member]
				Capital	lotueis			Control Interests		from Investments in Equity Instruments Instruments Instruments	Decreases) f on Remeasurement t Revaluation of Defined of Intangible Renefit Plans	on Other Ints Revaluation Increases (S. Decreases) Change in Fa Attributa Change in Cr of Liab	ole to edit Risk lity Hedge Investments in Equity Instruments	Accounted for Using Equity Method that will not be Reclassified to Profit or Los		on Anslation Cash Flow Hedges	Gains or Other Losses on Gains Hedges of Net or Investment in Losses Foreign on Operations Hedge	Gains (Losses) on emeasuring and/or Reclassification of Available-for-sale Financial Assets	sses) from Reserve of al Assets Other ed at Fair Remeasuring ough Other chensive Reclassification ome Adjustments	Change in Value of Time Value of Options Change in Value of Forward Elements of Contracts	Associates and Joint Foreign Currency Basis Spreads Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profi	(Losses t)	[member]]	Profits of Losses	r or Loss	
	Statement of changes in equity [abstract]									and Equipment	nt Assets						Operations Hedge	Financial Assets Inc	ome Adjustments							
	Statement of changes in equity [line items]																									
	Equity at beginning of period		60.000.000	51.502			1.482															-115	692.434	60.375.5	70.126.391 50.994.42	28 50.994.428
	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 Total Comprehensive Income (Loss)																					-3.406		70.126.3	70.126.391 544.163 540.75	540.757
	Profit (loss)																					-5.400			344.103 340.73	340.131
	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																									
Previous Period 01.01.2016 - 30.09.2016	Dividends Paid																									
01.01.2016 - 30.09.2016	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		60.000.000	51.502			1.482															-3.521	692.434	-9.750.8	5 544.163 51.535.18	51.535.185
	Statement of changes in equity [abstract]																									
	Statement of changes in equity [line items] Equity at beginning of period		60.000.000	51.502			1.482															-2.291	692.434	_0 7E0 0	75 3.631.861 54.624.11	13 54.624.113
	Adjustments Related to Accounting Policy Changes		30.000.000	JEJUZ			1.402															-£:£71	USENST	-9.750.8	54.624.11	D4.024.113
	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																							3.631.8	31 -3.631.861	
	Total Comprehensive Income (Loss)																					-730 8.268.922			2 -2.802.120 11.071.77	- 72 11.071.772
	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																									

Current Period 01.01.2017 - 30.09.2017	Dividends Paid								
01.01.2017 - 30.09.2017	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 (Liabillty) or Firm Commitment for which fair Value Hedge Accounting is Applied								
	Increase (decrease) through other changes, equity								
	Equity at end of period	60.000.000 51.502	1.482			-3.021	692.434	- 14.387.936 -2.802.120 43.552.341	43.552.341