

EURO YATIRIM HOLDİNG A.Ş.
Financial Report
Unconsolidated
2021 - 1. 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 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	74.445	60.520
Financial Investments	8	94	106
Trade Receivables		1.713	1.121
Trade Receivables Due From Related Parties	7 10	1.713	1.121
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables		773.700	3.486.096
Other Receivables Due From Related Parties	7 11	0	2.770.974
Other Receivables Due From Unrelated Parties	11	773.700	715.122
Prepayments	12	20.176	16.607
Current Tax Assets	13	158	146
Other current assets	14	4.403.033	3.770.619
SUB-TOTAL		5.273.319	7.335.215
Total current assets		5.273.319	7.335.215
NON-CURRENT ASSETS			
Financial Investments		77.838.246	73.110.127
Financial Assets Available-for-Sale	6	77.678.533	72.950.414
Other Financial Investments	8	159.713	159.713
Other Receivables	11	23.943	23.943
Investment property	16	12.416.815	12.416.815
Property, plant and equipment	17	81.260	97.870
Intangible assets and goodwill	18	383	398
Deferred Tax Asset	28	5.166.840	4.674.385
Total non-current assets		95.527.487	90.323.538
Total assets		100.800.806	97.658.753
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	0	0
Current Portion of Non-current Borrowings	9	3.880.544	25.088.272
Trade Payables		86.325	48.830
Trade Payables to Related Parties	7 10	3.637	3.637
Trade Payables to Unrelated Parties	10	82.688	45.193
Employee Benefit Obligations	15	12.416	9.858
Other Payables		10.675.371	9.255.275
Other Payables to Related Parties	7 11	10.668.233	9.247.961
Other Payables to Unrelated Parties	11	7.138	7.314
Current provisions	19	28.104	24.322
Current provisions for employee benefits		28.104	24.322
Other current provisions	19	0	0
Other Current Liabilities		298.591	396.317
Other Current Liabilities to Related Parties	14	0	0
Other Current Liabilities to Unrelated Parties	14	298.591	396.317
SUB-TOTAL		14.981.351	34.822.874
Total current liabilities		14.981.351	34.822.874
NON-CURRENT LIABILITIES			
Long Term Borrowings		20.741.500	0
Long Term Borrowings From Unrelated Parties	9	20.741.500	0
Lease Liabilities	9	20.741.500	0
Non-current provisions		160.331	112.936
Non-current provisions for employee benefits	19	160.331	112.936
Deferred Tax Liabilities	28	1.583.331	1.137.641
Total non-current liabilities		22.485.162	1.250.577
Total liabilities		37.466.513	36.073.451
EQUITY			
Equity attributable to owners of parent		63.334.293	61.585.302
Issued capital	21	60.000.000	60.000.000
Inflation Adjustments on Capital	21	51.502	51.502
Share Premium (Discount)	21	1.482	1.482

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		927.421	935.147
Gains (Losses) on Revaluation and Remeasurement		-43.801	-36.075
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	-43.801	-36.075
Other Gains (Losses)		971.222	971.222
Restricted Reserves Appropriated From Profits	21	692.434	692.434
Prior Years' Profits or Losses	21	-95.263	-9.240.839
Current Period Net Profit Or Loss		1.756.717	9.145.576
Total equity		63.334.293	61.585.302
Total Liabilities and Equity		100.800.806	97.658.753

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	22	0	0
Cost of sales	22	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0
GROSS PROFIT (LOSS)		0	0
General Administrative Expenses	23	-320.039	-229.492
Other Income from Operating Activities	24	896.845	619.461
Other Expenses from Operating Activities	24	-716.206	-57.029
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-139.400	332.940
Investment Activity Income	25	5.024.165	3.972.384
Investment Activity Expenses	25	-40.602	-10.475
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.844.163	4.294.849
Finance income	26	749.878	147.664
Finance costs	27	-3.884.090	-1.731.780
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.709.951	2.710.733
Tax (Expense) Income, Continuing Operations		46.766	104.913
Deferred Tax (Expense) Income	28	46.766	104.913
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.756.717	2.815.646
PROFIT (LOSS)		1.756.717	2.815.646
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		1.756.717	2.815.646
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of Other Comprehensive Income			
PROFIT (LOSS)		1.756.717	2.815.646
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-7.726	-6.271
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-10.301	-8.040
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.575	1.769
Deferred Tax (Expense) Income		0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	28	2.575	1.769
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-7.726	-6.271
TOTAL COMPREHENSIVE INCOME (LOSS)		1.748.991	2.809.375
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		1.748.991	2.809.375

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		480.153	-1.564.771
Profit (Loss)		1.756.717	2.815.646
Adjustments to Reconcile Profit (Loss)		-4.832.372	-3.703.578
Adjustments for depreciation and amortisation expense	17 18	16.625	19.446
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	8	0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties	16	0	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		39.669	-6.082
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19 21	39.669	-6.082
Adjustments for (Reversal of) General Provisions	19	0	0
Adjustments for (Reversal of) Other Provisions	19	0	0
Adjustments for Interest (Income) Expenses		-113.782	120.603
Adjustments for Interest Income	11	0	869.887
Adjustments for interest expense	11	-114.973	-749.786
Deferred Financial Expense from Credit Purchases	10	1.191	587
Unearned Financial Income from Credit Sales	10	0	-85
Adjustments for unrealised foreign exchange losses (gains)		0	0
Adjustments for fair value losses (gains)		-4.728.119	-3.732.631
Other Adjustments for Fair Value Losses (Gains)	8	-4.728.119	-3.732.631
Adjustments for Tax (Income) Expenses	28	-46.765	-104.914
Other adjustments for non-cash items		0	0
Changes in Working Capital		3.555.808	-676.839
Decrease (Increase) in Financial Investments	8	12	24
Adjustments for decrease (increase) in trade accounts receivable		-592	-9.559
Decrease (Increase) in Trade Accounts Receivables from Related Parties	10	-592	-8
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	10	0	-9.551
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		2.712.396	-1.196.356
Decrease (Increase) in Other Related Party Receivables Related with Operations	11	2.770.974	-1.218.929
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	-58.578	22.573
Decrease (Increase) in Prepaid Expenses	12	-3.569	-1.698
Adjustments for increase (decrease) in trade accounts payable		36.304	-9.627
Increase (Decrease) in Trade Accounts Payables to Related Parties	10	0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	10	36.304	-9.627
Increase (Decrease) in Employee Benefit Liabilities	15	6.340	-1.734
Adjustments for increase (decrease) in other operating payables		1.535.069	598.521
Increase (Decrease) in Other Operating Payables to Related Parties	11	1.535.245	597.046
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	-176	1.475
Other Adjustments for Other Increase (Decrease) in Working Capital		-730.152	-56.410
Decrease (Increase) in Other Assets Related with Operations	14	-632.426	32.070
Increase (Decrease) in Other Payables Related with Operations	14	-97.726	-88.480
Cash Flows from (used in) Operations		480.153	-1.564.771
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-5.710

Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets	17 - 18	0	-5.710
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-466.228	1.574.014
Proceeds from borrowings		0	1.574.014
Proceeds from Other Financial Borrowings	9	0	1.574.014
Repayments of borrowings		-466.228	0
Loan Repayments	9	-466.228	0
Cash Outflows from Other Financial Liabilities		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		13.925	3.533
Net increase (decrease) in cash and cash equivalents	6	13.925	3.533
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		60.520	49.937
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		74.445	53.470

Previous Period 01.01.2020 - 31.03.2020	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		-24.857		971.222						692.434		-11.267.128		2.026.289		52.450.944				52.450.944
	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																			2.026.289		-2.026.289					
	Total Comprehensive Income (Loss)																										
	Profit (loss)																									2.815.646	
	Other Comprehensive Income (Loss)																									-6.271	
	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			60.000.000		51.502		1.482		-31.128		971.222						692.434		-9.240.839		2.815.646		55.260.319				55.260.319
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		-36.075		971.222							692.434		-9.240.839		9.145.576		61.585.302				61.585.302
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																				9.145.576		-9.145.576					
Total Comprehensive Income (Loss)																											
Profit (loss)																									1.756.717		
Other Comprehensive Income (Loss)																									-7.726		
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																											

Current Period 01.01.2021 - 31.03.2021															
	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														
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	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														
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	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	-43.801	971.222				692.434	-95.263	1.756.717	63.334.293	63.334.293