

TEKNOSA İÇ VE DIŞ TİCARET A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

TeknoSA İç ve Dış Ticaret Anonim Şirketi Yönetim Kurulu'na,

Giriş

TeknoSA İç ve Dış Ticaret Anonim Şirketi 'nin ("Şirket") 30 Haziran 2018 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar tablosu ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

A member firm of KPMG International Cooperative

Ruşen Fikret Selamet, SMMM

Sorumlu Denetçi

7 Ağustos 2018

İstanbul, TÜRKİYE

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	5	24.772	72.703
Trade Receivables	7	95.645	56.128
Trade Receivables Due From Related Parties	4	8.668	2.610
Trade Receivables Due From Unrelated Parties	7	86.977	53.518
Inventories	8	515.819	418.496
Prepayments	9	40.991	5.618
Other current assets	16	2.258	1.814
SUB-TOTAL		679.485	554.759
Total current assets		679.485	554.759
NON-CURRENT ASSETS			
Other Receivables		548	501
Investment property	10	10.196	10.196
Property, plant and equipment	11	85.320	84.921
Intangible assets and goodwill	12	26.592	24.184
Prepayments	9	353	432
Deferred Tax Asset		51.774	51.815
Total non-current assets		174.783	172.049
Total assets		854.268	726.808
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	231.666	0
Trade Payables	7	613.052	674.944
Trade Payables to Related Parties	4	655	3.296
Trade Payables to Unrelated Parties	7	612.397	671.648
Employee Benefit Obligations	13	15.393	16.877
Other Payables		2.112	1.456
Other Payables to Unrelated Parties		2.112	1.456
Derivative Financial Liabilities	22	0	304
Deferred Income	9	14.526	17.660
Current provisions		18.191	22.887
Current provisions for employee benefits	13	5.476	10.229
Other current provisions	14	12.715	12.658
Other Current Liabilities	16	5.316	29.487
SUB-TOTAL		900.256	763.615
Total current liabilities		900.256	763.615
NON-CURRENT LIABILITIES			
Non-current provisions		7.278	6.566
Non-current provisions for employee benefits	13	7.278	6.566
Total non-current liabilities		7.278	6.566
Total liabilities		907.534	770.181
EQUITY			
Equity attributable to owners of parent		-53.266	-43.373
Issued capital		110.000	110.000
Inflation Adjustments on Capital		6.628	6.628
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		19.346	19.341
Gains (Losses) on Revaluation and Remeasurement		19.346	19.341
Increases (Decreases) on Revaluation of Property, Plant and Equipment		21.908	21.908
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.562	-2.567
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	-237
Gains (Losses) on Hedge		0	-237
Restricted Reserves Appropriated From Profits		8.704	8.704
Other reserves		3	3
Prior Years' Profits or Losses		-187.812	-207.380
Current Period Net Profit Or Loss		-10.135	19.568

Total equity		-53.266	-43.373
Total Liabilities and Equity		854.268	726.808

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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	17	1.700.886	1.531.308	892.486	842.063
Cost of sales	17	-1.400.338	-1.242.203	-738.913	-688.707
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		300.548	289.105	153.573	153.356
GROSS PROFIT (LOSS)		300.548	289.105	153.573	153.356
General Administrative Expenses	18	-27.358	-22.522	-12.864	-11.333
Marketing Expenses	18	-229.055	-210.771	-119.447	-107.311
Other Income from Operating Activities	19	22.767	18.506	17.955	10.934
Other Expenses from Operating Activities	19	-42.506	-32.411	-24.557	-18.002
PROFIT (LOSS) FROM OPERATING ACTIVITIES		24.396	41.907	14.660	27.644
Investment Activity Income	20	63	421	350	22
Investment Activity Expenses	20	-17	0	0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		110	-668	-10	-479
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.552	41.660	15.000	27.187
Finance costs	21	-34.713	-29.949	-19.675	-16.859
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.161	11.711	-4.675	10.328
Tax (Expense) Income, Continuing Operations		26	-2.639	-1.120	-2.218
Deferred Tax (Expense) Income		26	-2.639	-1.120	-2.218
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.135	9.072	-5.795	8.110
PROFIT (LOSS)		-10.135	9.072	-5.795	8.110
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-10.135	9.072	-5.795	8.110
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç/(Kayıp)		-0,00090000	0,00080000	-0,00050000	0,00070000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		5	5	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		6	6	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1	-1	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		237	-55	-11	708
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		301	-69	-14	885
Gains (Losses) on Cash Flow Hedges		301	-69	-14	885
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-64	14	3	-177
OTHER COMPREHENSIVE INCOME (LOSS)		242	-50	-11	708
TOTAL COMPREHENSIVE INCOME (LOSS)		-9.893	9.022	-5.806	8.818
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-9.893	9.022	-5.806	8.818

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		-230.710	-227.651
Profit (Loss)		-10.135	9.072
Adjustments to Reconcile Profit (Loss)		43.862	41.308
Adjustments for depreciation and amortisation expense	10,11,12	16.058	17.062
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.731	-3.030
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	-2.608	269
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	3.516	-2.623
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	11,12	-4.639	-676
Adjustments for provisions		-3.170	-4.891
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-3.227	2.745
Adjustments for (Reversal of) Other Provisions		57	-7.636
Adjustments for Interest (Income) Expenses		34.650	29.796
Adjustments for Interest Income	20	-63	-153
Adjustments for interest expense	21	34.713	29.949
Adjustments for fair value losses (gains)		64	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		64	0
Adjustments for Tax (Income) Expenses		-26	2.639
Adjustments for losses (gains) on disposal of non-current assets	20	17	-268
Changes in Working Capital		-263.313	-258.532
Adjustments for decrease (increase) in trade accounts receivable		-36.909	-33.219
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-6.058	-345
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-30.851	-32.874
Adjustments for decrease (increase) in inventories	8	-100.839	-101.781
Adjustments for increase (decrease) in trade accounts payable		-61.892	-121.956
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-2.641	-3.759
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-59.251	-118.197
Other Adjustments for Other Increase (Decrease) in Working Capital		-63.673	-1.576
Decrease (Increase) in Other Assets Related with Operations		-35.481	623
Increase (Decrease) in Other Payables Related with Operations		-28.192	-2.199
Cash Flows from (used in) Operations		-229.586	-208.152
Payments Related with Provisions for Employee Benefits		-1.124	-2.733
Payments Related with Other Provisions		0	-16.766
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-14.174	-8.233
Proceeds from sales of property, plant, equipment and intangible assets		4.735	749
Purchase of Property, Plant, Equipment and Intangible Assets		-18.972	-9.135
Purchase of property, plant and equipment	11	-11.870	-4.480
Purchase of intangible assets	12	-7.102	-4.655
Interest received		63	153
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		196.953	94.451
Proceeds from borrowings		231.666	124.400
Proceeds from Loans	6	231.666	124.400
Interest paid	21	-34.713	-29.949
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-47.931	-141.433
Net increase (decrease) in cash and cash equivalents		-47.931	-141.433
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	72.703	156.094
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	24.772	14.661



Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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	Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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										Restricted Reserves Appropriated From Profits (member)	Other equity interest (member)	Other reserves (member)	Advance Dividend Payments (Net)	Retained Earnings																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
												Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement (member)				Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Difference on Translation	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge			Gains (Losses) on Revaluation and Reclassification			Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts						Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Prior Years' Profits or Losses	Net Profit or Loss																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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