

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.									
Audit Type	Limited									
Audit Result	Positive									
Ann Diagram Financia Billatina di Italia Canala Danastan Danasan										

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
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	24.772	72.70
Trade Receivables	7	95.645	56.1
Trade Receivables Due From Related Parties	4	8.668	2.6
Trade Receivables Due From Unrelated Parties	7	86.977	53.5
Inventories	8	515.819	418.4
Prepayments Other current assets	9	40.991 2.258	5.6
SUB-TOTAL	16	679.485	554.7
Total current assets		679.485	554.7
NON-CURRENT ASSETS		0,0,00	
Other Receivables		548	
Investment property	10	10.196	10.1
Property, plant and equipment	11	85.320	84.9
Intangible assets and goodwill	12	26.592	24.:
Prepayments	9	353	4
Deferred Tax Asset		51.774	51.8
Total non-current assets		174.783	172.0
Total assets		854.268	726.8
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	231.666	
Trade Payables	7	613.052	674.9
Trade Payables to Related Parties	4	655	3.2
Trade Payables to Unrelated Parties	7	612.397	671.6
Employee Benefit Obligations	13	15.393	16.8
Other Payables		2.112	1.4
Other Payables to Unrelated Parties		2.112	1.4
Derivative Financial Liabilities Deferred Income	22	14.526	17.
Current provisions	9	14.526 18.191	17.6 22.8
Current provisions for employee benefits	13	5.476	10.2
Other current provisions	14	12.715	12.6
Other Current Liabilities	16	5.316	29.4
SUB-TOTAL		900.256	763.6
Total current liabilities		900.256	763.6
NON-CURRENT LIABILITIES			
Non-current provisions		7.278	6.5
Non-current provisions for employee benefits	13	7.278	6.5
Total non-current liabilities		7.278	6.5
Total liabilities		907.534	770.:
EQUITY			
Equity attributable to owners of parent		-53.266	-43.3
Issued capital		110.000	110.0
Inflation Adjustments on Capital		6.628	6.6
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		19.346	19.3
Gains (Losses) on Revaluation and Remeasurement		19.346	19.3
Increases (Decreases) on Revaluation of Property, Plant and Equipment		21.908	21.9
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.562	-2.5
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	-2
Gains (Losses) on Hedge		9.704	-2
Restricted Reserves Appropriated From Profits Other reserves		8.704	8.7
Other reserves Prior Years' Profits or Losses		-187.812	-207.3
THO TOURS OF LOSSES		-10.135	19.5

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				0010012020	00,00,202.
PROFIT (LOSS)					
	17	1.700.886	1 521 200	902.496	942.0
Revenue Cost of sales	17	-1.400.338	1.531.308 -1.242.203	892.486 -738.913	842.0 -688.7
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	11	300.548	289.105	153.573	153.3
GROSS PROFIT (LOSS)		300.548	289.105	153.573	153.3
General Administrative Expenses	18	-27.358	-22.522	-12.864	-11.3
Marketing Expenses	18	-229.055	-210.771	-119.447	-107.3
Other Income from Operating Activities	19	22.767	18.506	17.955	10.9
Other Expenses from Operating Activities	19	-42.506	-32.411	-24.557	-18.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		24.396	41.907	14.660	27.
Investment Activity Income	20	63	421	350	
Investment Activity Expenses	20	-17	0	0	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		110	-668	-10	-
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.552	41.660	15.000	27.
Finance costs	21	-34.713	-29.949	-19.675	-16
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.161	11.711	-4.675	10
Tax (Expense) Income, Continuing Operations		26	-2.639	-1.120	-2
Deferred Tax (Expense) Income		26	-2.639	-1.120	-2
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.135	9.072	-5.795	8
PROFIT (LOSS)		-10.135	9.072	-5.795	8
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-10.135	9.072	-5.795	8.
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	0,00070
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		5	5	0	
Gains (Losses) on Remeasurements of Defined Benefit Plans		6	6	0	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1	-1	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		237	-55	-11	
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		301	-69	-14	
Gains (Losses) on Cash Flow Hedges		301	-69	-14	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-64	14	3	-
OTHER COMPREHENSIVE INCOME (LOSS)		242	-50	-11	
TOTAL COMPREHENSIVE INCOME (LOSS)		-9.893	9.022	-5.806	8.
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-9.893	9.022	-5.806	8



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-230.710	-227.65
Profit (Loss)		-10.135	9.07
Adjustments to Reconcile Profit (Loss)		43.862	41.30
Adjustments for depreciation and amortisation expense	10,11,12	16.058	17.06
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.731	-3.03
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-2.608	26
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	3.516	-2.62
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	11,12	-4.639	-67
Adjustments for provisions		-3.170	-4.89
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-3.227	2.74
Adjustments for (Reversal of) Other Provisions		57	-7.63
Adjustments for Interest (Income) Expenses		34.650	29.79
Adjustments for Interest Income	20	-63	-15
Adjustments for interest expense	21	34.713	29.94
Adjustments for fair value losses (gains)		64	
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		64	
Adjustments for Tax (Income) Expenses		-26	2.63
Adjustments for losses (gains) on disposal of non-current assets	20	17	-26
Changes in Working Capital		-263.313	-258.53
Adjustments for decrease (increase) in trade accounts receivable		-36.909	-33.21
Decrease (Increase) in Trade Accounts Receivables from Related Parties Decrease (Increase) in Trade Accounts Receivables from	4	-6.058	-34
Unrelated Parties		-30.851	-32.87
Adjustments for decrease (increase) in inventories	8	-100.839	-101.78
Adjustments for increase (decrease) in trade accounts payable		-61.892	-121.95
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-2.641	-3.75
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-59.251	-118.19
Other Adjustments for Other Increase (Decrease) in Working Capital		-63.673	-1.57
Decrease (Increase) in Other Assets Related with Operations		-35.481	62
Increase (Decrease) in Other Payables Related with Operations		-28.192	-2.19
Cash Flows from (used in) Operations Payments Related with Provisions for Employee Benefits		-229.586 -1.124	-208.15 -2.73
Payments Related with Other Provisions		-1.124	-16.76
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-14.174	-16.76
Proceeds from sales of property, plant, equipment and intangible assets		4.735	74
Purchase of Property, Plant, Equipment and Intangible Assets		-18.972	-9.13
Purchase of property, plant and equipment	11	-11.870	-4.48
Purchase of intangible assets	12	-7.102	-4.65
Interest received		63	15
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		196.953	94.45
Proceeds from borrowings		231.666	124.40
Proceeds from Loans	6	231.666	124.40
Interest paid	21	-34.713	-29.94
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-47.931	-141.43
Net increase (decrease) in cash and cash equivalents		-47.931	-141.43
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	72.703	156.09
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	24.772	14.66

Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statement I.000 TL Inconsolidated

														Equity										
													Equity attributable to owne	ers of parent [member]										
		Footnote Reference									Other Accumulated Comprehen:	ive Income That Will Not Be	Reclassified In Profit Or Loss				ther Accumulated Comprehen	ive Income That Will Be Reclas	assified In Profit Or Loss			Retained Earnings		
			Issued Inflation Ac Capital Adjustments On Capital M	Balancing Additional Account Capital for Contribution Merger of Capital Shareholders	Ca ital Treasury Adjusti ance Shares Cross-C	apital Share ments due premiui to or Ownership discour	Effects of Combinations of ms Entities or Businesses ats Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Accumulated Gains (Losses) from Investments in	nins/Losses on Revaluation	n and Remeasurement [member]	Gains (Losses) Due t Change in Fair Value of Financial Liability Attributable to	e Instruments that Comprehensive Incom Associates And Joint Ver	ne Of Exchange Reserves	Exchange Differences	erve Of Gains or Losses on Hedge Gains or Other	Gains (Losses) on Revaluat Gains (Losses) on Gains (Lo	ses) from Reserve of	Change in Value of Time Elements of	Change in Value of Foreign Currency Basis Spreads Will be Reclassified to Profit Change in Value of Associates and Joint Gains Ventures Accounted for Using Equity Method that will be Reclassified to Profit)	Restricted Reserves Appropriated From Profits [member] Other Oquity residues to the control of t	Advance Dividend Prior Payments (Net) Profits Profits	- N	on-controlling interests [member]
									Pos	orceases) on valuation of operty, Plant d Equipment Assets	Remeasurements Revaluation n of Defined Increases (e Benefit Plans Decreases)	Attributable to Change in Credit Ris of Liability	k Investments in Equity Instruments Instruments	be Translation Losses)	Translation Ca: Flo Hed	Losses on Gains Hedges of Net or Investment in Cosses Foreign on Operations Hedge	Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets	d at Fair Remeasuring ugh Other or hensive Reclassification on Adjustments	Options Forward Contracts	Basis Spreads Vill be Reclassified to Profit or Loss		or or Losses		
	Statement of changes in equity [abstract]			·						·							·							
	Statement of changes in equity [line items] Equity at beginning of period		110.000 6.628								-1.778 21.908	20.130			20.130	0 0					0 8.704	3 -46.767	207.380 61.915	-
	Adjustments Related to Accounting Policy Changes											0			0	0					0	160.61	0 0	61.915
	Adjustments Related to Required Changes in Accounting Policies											0			0	0					0		0 0	0
	Adjustments Related to Voluntary Changes in Accounting Policies											0			0	0					0		0 0	0
	Adjustments Related to Errors											0			0	0					0		0 0	0
	Other Restatements											0			0	0					0		0 0	0
	Restated Balances											0			0	0					0		0 0	0
	Transfers											0			0	0					0	160.613		0
	Total Comprehensive Income (Loss) Profit (loss)										5	0			0	-55 -55 0					-55	9.07	9.072 9.022	9.022
	Other Comprehensive Income (Loss)											0			0	0					0		0 0	0
	Issue of equity											0			0	0					0		0 0	0
	Capital Decrease											0			0	0					0		0 0	0
	Capital Advance											0			0	0					0		0 0	0
	Effect of Merger or Liquidation or Division											0			0	0					0		0 0	0
	Effects of Business Combinations Under Common Control											0			0	0					0		0 0	0
	Advance Dividend Payments											0			0	0					0		0 0	0
Previous Period 01.01.2017 - 30.06.2017	Dividends Paid Decrease through Other Distributions to Owners											0			0	0					0		0 0	0
	Increase (Decrease) through Treasury Share											0			0	0					0		0 0	0
	Transactions Increase (Decrease) through Share-Based Payment Transactions Acquisition or Disposal of a Subsidiary											0			0	0					0		0 0	0
	Increase (decrease) through changes in ownership														0								0 0	0
	interests in subsidiaries that do not result in loss of control, equity											0			0	0					0		0 0	0
	Transactions with noncontrolling shareholders											0			0	0					0		0 0	0
	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)											0			0	0					0		0 0	0
	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											0			0	0					0		0 0	0
	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											0			0	0					0		0 0	0
	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											0			0	0					0		0 0	0
	Accounting is Applied Increase (decrease) through other changes, equity											0			0	0					0		0 0	0
	Equity at end of period	0	110.000 6.628	0 0	0 0	0	0 0	0	0 0	0	0 -1.773 21.908		0 0	0 0 0 2	20.135 0	0 0 -55 -55	0	0 00	0 0	0 0	-55 8.704 0	3 0 _{207.380} 9.07		0 52.893
	Statement of changes in equity [abstract]																					201,000		52,033
	Statement of changes in equity [line items]																							
	Equity at beginning of period	0	110.000 6.628	0 0	0 0	0	0 0	0	0 0	0	0 -2.567 21.908	19.341	0 0	0 0 0 1	19.341 0	0 -237 ₂₃₇	0	0 00	0 0	0 0 0	237 8.704 0	3 0 207.380 19.56	187.812 43.373	0 43.373
	Adjustments Related to Accounting Policy Changes											0			0	0					0		0 0	0
	Adjustments Related to Required Changes in Accounting Policies											0			0	0					0		0 0	0
	Adjustments Related to Voluntary Changes in Accounting Policies											0			0	0					0		0 0	0
	Adjustments Related to Errors											0			0	0					0		0 0	0
	Other Restatements											0			0	0					0		0 0	0
	Restated Balances Transfers											0			0	0					0	10 500 10	0 0	0
	Total Comprehensive Income (Loss)										5	5			5	237 237					237		i -10.135 -9.893	-9.893
	Profit (loss)											0			0	0					0	15,13	0 0	0
	Other Comprehensive Income (Loss)											0			0	0					0		0 0	0
	Issue of equity											0			0	0					0		0 0	0
	Capital Decrease											0			0	0					0		0 0	0
	Capital Advance											0			0	0					0		0 0	0
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common											0			0	0					0		0 0	0
	Control											0			0	0					0		0 0	0
	Advance Dividend Payments																							

										0		0		0					0		0 0	0
Current Period 01.01.2018 - 30.06.2018	Dividends Paid									0		0		0					0		0 0	0
57.02.12010 50.00.12015	Decrease through Other Distributions to Owners									0		0		0					0		0 0	0
	Increase (Decrease) through Treasury Share Transactions									0		0		0					0		0 0	0
	Increase (Decrease) through Share-Based Payment Transactions									0		0		0					0		0 0	0
	Acquisition or Disposal of a Subsidiary									0		0		0					0		0 0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity									0		0		0					0		0 0	0
	Transactions with noncontrolling shareholders									0		0		0					0		0 0	0
	Increase through Other Contributions by Owners									0		0		0					0		0 0	0
	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									0		0		0					0		0 0	0
	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									0		0		0					0		0 0	0
	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									0		0		0					0		0 0	0
	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									0		0		0					0		0 0	0
	Increase (decrease) through other changes, equity									0		0		0					0		0 0	0
	Equity at end of period	110.	.000 6.628 0	0 0 0	0 0	0	0 0 0	0 0	-2.562 21.90	3 19.346 0	0	0 0 19.346 0	0 0	0 0	0	0 0 0	0 0	0 0	0 8.704	0 3 0	7.812 -10.135 197.947 53.266	0 53.266