

KAMUYU AYDINLATMA PLATFORMU

PERGAMON STATUS DIŞ TİCARET A.Ş. Financial Report Unconsolidated 2018 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	AREN BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Pergamon Status Dış Ticaret A.Ş.

Yönetim Kurulu'na

Giris

1. Pergamon Status Dış Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2018 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standartlarına uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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

3. Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Pergamon Status Dış Ticaret A.Ş.'nin 30 Haziran 2018 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Aren Bağımsız Denetim ve SMMM A.Ş.

a member firm of Reanda International

Bora Akgüngör, SMMM

Sorumlu Denetçi

İstanbul, 09 Ağustos 2018



Statement of Financial Position (Balance Sheet)

	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	4	151.597.435	159.838.79
Financial Investments	5	19.546.608	
Trade Receivables	6	526.856.766	450.376.89
Trade Receivables Due From Related Parties	3	514	1.34
Trade Receivables Due From Unrelated Parties	6	526.856.252	450.375.5
Other Receivables	7	55.891.276	43.549.2
Derivative Financial Assets	10	1.213.725	2.956.8
Inventories	8	8.327	4.8
Prepayments	9	2.100.849	1.582.8
Prepayments to Related Parties	3	13.547	42.2
Prepayments to Unrelated Parties	9	2.087.302	1.540.6
Other current assets		2.903.094	101.1
SUB-TOTAL		760.118.080	658.410.5
Total current assets		760.118.080	658.410.5
NON-CURRENT ASSETS			
Other Receivables	7	13.192	11.4
Property, plant and equipment		47.153	63.9
Intangible assets and goodwill		11.271	14.2
Total non-current assets		71.616	89.6
Total assets		760.189.696	658.500.2
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	115.873.929	112.378.9
Trade Payables	6	587.774.981	503.750.5
Trade Payables to Related Parties	3	52.106.784	42.137.4
Trade Payables to Unrelated Parties	6	535.668.197	461.613.1
Employee Benefit Obligations		81.204	163.4
Other Payables	7	101.354	146.5
Deferred Income	9	12.992.147	7.252.9
Current tax liabilities, current		2.271.874	447.8
Current provisions		111.087	91.1
Current provisions for employee benefits		111.087	91.1
SUB-TOTAL		719.206.576	624.231.5
Total current liabilities		719.206.576	624.231.5
NON-CURRENT LIABILITIES			
Non-current provisions		503.543	381.7
Non-current provisions for employee benefits		503.543	381.7
Deferred Tax Liabilities		645.844	887.0
Total non-current liabilities		1.149.387	1.268.7
Total liabilities		720.355.963	625.500.3
EQUITY			
Equity attributable to owners of parent		39.833.733	32.999.8
Issued capital	13	7.425.000	7.425.0
Inflation Adjustments on Capital	13	384.738	384.7
Treasury Shares (-)		-35.305	-35.3
Share Premium (Discount)		8.906.644	8.906.6
Other Accumulated Comprehensive Income (Loss)		-43.035	34.7
that will not be Reclassified in Profit or Loss Gains (Losses) on Revaluation and Remeasurement		-43.035	34.7
Gains (Losses) on Remeasurements of Defined		-43.035	34.7
Benefit Plans Restricted Reserves Appropriated From Profits	13		4.033.7
Restricted Reserves Appropriated From Profits Prior Years' Profits or Losses	15	5.219.105 3.318.506	4.033.7
Current Period Net Profit Or Loss		3.318.506 14.658.080	
Non-controlling interests		14.658.080	12.342.3
			32.999.8
Total equity		39.833.733	27 GGG V



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period ⁽ 01.01.2017 - 30.06.2017	Current Period 3 I Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		3.619.274	2.194.735	1.975.617	1.149.560
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.619.274	2.194.735	1.975.617	1.149.560
GROSS PROFIT (LOSS)		3.619.274	2.194.735	1.975.617	1.149.560
General Administrative Expenses		-2.154.238	-2.156.538	-1.025.869	-1.063.200
Other Income from Operating Activities		92.064	17.775	32.599	6.252
Other Expenses from Operating Activities		-8.460	-2.458	-764	-490
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.548.640	53.514	981.583	92.122
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.548.640	53.514	981.583	92.122
Finance income	14	40.120.706	10.265.924	31.395.592	4.559.632
Finance costs	14	-22.874.250	-6.028.753	-16.604.659	-2.918.731
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		18.795.096	4.290.685	15.772.516	1.733.023
Tax (Expense) Income, Continuing Operations		-4.137.016	-869.217	-3.470.970	-368.811
Current Period Tax (Expense) Income		-4.358.737	-894.427	-2.694.960	-386.197
Deferred Tax (Expense) Income		221.721	25.210	-776.010	17.386
PROFIT (LOSS) FROM CONTINUING OPERATIONS		14.658.080	3.421.468	12.301.546	1.364.212
PROFIT (LOSS)		14.658.080	3.421.468	12.301.546	1.364.212
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		14.658.080	3.421.468	12.301.546	1.364.212
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Nominal Değeri 1 TL olan 1 Adet Pay Başına Kazanç	15	1,97420000	0,46080000	1,65680000	0,18370000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 I Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Other Comprehensive Income					
PROFIT (LOSS)		14.658.080	3.421.468	12.301.546	1.364.212
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-77.827	42.347	20.612	43.009
Gains (Losses) on Remeasurements of Defined Benefit Plans		-97.284	52.934	25.765	53.761
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		19.457	-10.587	-5.153	-10.752
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	(
OTHER COMPREHENSIVE INCOME (LOSS)		-77.827	42.347	20.612	43.009
TOTAL COMPREHENSIVE INCOME (LOSS)		14.580.253	3.463.815	12.322.158	1.407.221
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	(
Owners of Parent		14.580.253	3.463.815	12.322.158	1.407.22



Statement of cash flows (Indirect Method)

	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		11.337.045	11.624.068
Profit (Loss)		14.658.080	3.421.468
Adjustments to Reconcile Profit (Loss)		1.800.547	-1.398.210
Adjustments for depreciation and amortisation expense		12.195	-8.243
Adjustments for provisions		120.318	184.492
Adjustments for (Reversal of) Provisions Related with Employee Benefits		120.318	184.492
Adjustments for Interest (Income) Expenses	14	-4.212.057	-2.443.675
Adjustments for Interest Income	14	-5.499.151	-2.988.483
Adjustments for interest expense	14	1.287.094	544.808
Adjustments for fair value losses (gains)		1.743.075	O
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	10	1.743.075	0
Adjustments for Tax (Income) Expenses		4.137.016	869.216
Changes in Working Capital		-2.510.933	10.379.281
Adjustments for decrease (increase) in trade accounts receivable	6	-76.479.870	-74.082.879
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-12.343.774	-6.413.092
Adjustments for decrease (increase) in inventories	8	-3.505	-1.248
Decrease (Increase) in Prepaid Expenses	9	-517.951	-160.421
Adjustments for increase (decrease) in trade accounts payable	6	84.024.395	87.532.312
Increase (Decrease) in Employee Benefit Liabilities		-82.230	15.268
Adjustments for increase (decrease) in other operating payables	7	-45.166	214.895
Increase (Decrease) in Deferred Income	9	5.739.149	3.810.348
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.801.981	-535.902
Decrease (Increase) in Other Assets Related with Operations		-2.801.981	-535.902
Cash Flows from (used in) Operations		13.947.694	12.402.539
Payments Related with Provisions for Employee Benefits		-75.900	-10.959
Income taxes refund (paid)		-2.534.749	-767.512
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-19.539.040	-6.675.950
Proceeds from sales of property, plant, equipment and intangible assets		18.380	C
Purchase of Property, Plant, Equipment and Intangible Assets		-10.812	(
Other inflows (outflows) of cash	5	-19.546.608	-6.675.950
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-39.369	26.031.766
Proceeds from borrowings	11	3.494.978	26.679.984
Dividends Paid		-7.746.404	-3.091.893
Interest paid	14	-1.287.094	-544.808
Interest Received	14	5.499.151	2.988.483
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.241.364	30.979.884
Effect of exchange rate changes on cash and cash equivalents		0	(
Net increase (decrease) in cash and cash equivalents CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE		-8.241.364	30.979.884
PERIOD		159.838.799	98.357.577
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		151.597.435	129.337.461



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Unconsolidated

										Equity						
									Equity attributal	ole to owners of parent [member]						
		Footnote Reference							Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	ve Income That Will Be Reclassified In Profit Or Loss	1	Retained Earni	igs	Non-cor	ntrolling interests [member]
			Issued Capital	Inflation Adjustments o	on Capital Tr	reasury Shares	Share premiums or di	iscounts	Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss		
									Gains (Losses) on Remeasurements of Defined Benefit Plans							
	Statement of changes in equity [abstract] Statement of changes in equity [line items]															
	Equity at beginning of period		7.425.000		384.738	-35.305	8	8.906.644	38.956			3.578.98	7 -95.400	3.550.015	23.753.635	0 23.753.635
ı	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)								42.347			454.74	3.095.270	-3.550.015 3.421.468		0 3.463.815
	Profit (loss)								**Z.\\\ [*] 1					3.421.400	3.403.613	0 3.403.613
	Other Comprehensive Income (Loss)															
п.	Issue of equity															
ľ	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
od 5.2017	Dividends Paid Decrease through Other Distributions to Owners												-3.091.893		-3.091.893	0 -3.091.893
ľ	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		7.425.000		384.738	-35.305		8.906.644	81.303			4.033.73	-92.023	3.421.468	24.125.557	0 24.125.557
	Statement of changes in equity [abstract]								-							
	Statement of changes in equity [line items]															
	Equity at beginning of period		7.425.000		384.738	-35.305	8	8.906.644	34.792			4.033.73	-92.022	12.342.305	32.999.884	0 32.999.884
	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											1.185.37	3 11.156.932	-12.342.305		
	Total Comprehensive Income (Loss)								-77.827					14.658.080	14.580.253	0 14.580.253
	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															