

KAMUYU AYDINLATMA PLATFORMU

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

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 Eylül 2018 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren dokuz aylık hesap dönemine ait özet kar veya zarar tablosu, 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

30 Ekim 2018

İstanbul, TÜRKİYE



Statement of Financial Position (Balance Sheet)

Presentation Currency 1.000 TL

Nature of Financial Statements Unconsolidated

	30.09.2018	31.12.2017
5	38.221	72.70
7	84.404	56.12
4	3.401	2.6
7	81.003	53.5
8	495.870	418.4
9	35.810	5.6
16		1.8
		554.7
	656.428	554.7
	626	Į.
10	10.196	10.3
11	85.406	84.9
12	26.819	24.3
9	309	
		51.
		172.
	831.326	726.
6	134.094	
7	680.248	674.
4	1.586	3.
7		671.
13		16.
		1.
		1
9		17.0
12		22.
		10.
		12. 29.
10		763.
		763.
	010.432	100.
	9.052	6.
12		6.
		6.
		770.
	-53 210	-43.
		110.
		6.
	19.346	19.
	19 346	19.
	21.908	21.
	-2.562	-2
	0	-
	0	-
	8.704	8.
	3	
	-187.812	-207.3
	7 4 7 8 9 16 10 11 12 9	7 84.404 4 3.401 7 81.003 8 495.870 9 35.810 16 2.123 656.428 656.428 666.428 666.428 666.428 67 626 61 134.094 680.248 64 1.586 67 678.662 13 15.871 6.750 62 13 15.871 63 15.871 64 11.450 65 11.450 66 11.450 67 11.4

Total equity -53.219 -43.373
Total Liabilities and Equity 831.326 726.808



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 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017	Current Period 3 Months 01.07.2018 - 30.09.2018	Previous Period 3 Months 01.07.2017 - 30.09.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	2.617.113	2.408.498	919.682	880.32
Cost of sales	17	-2.140.846	-1.964.539	-740.508	-722.33
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		476.267	443.959	179.174	157.99
GROSS PROFIT (LOSS)		476.267	443.959	179.174	157.99
General Administrative Expenses	18	-40.038	-32.889	-12.680	-10.36
Marketing Expenses	18	-343.711	-317.177	-118.111	-109.5
Other Income from Operating Activities	19	54.941	23.761	32.174	5.2
Other Expenses from Operating Activities	19	-91.378	-48.432	-48.872	-16.0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		56.081	69.222	31.685	27.3
Investment Activity Income	20	454	408	408	
Investment Activity Expenses	20	0	0	0	-
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		108	-1.667	-2	-9
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		56.643	67.963	32.091	26.3
Finance costs	21	-66.525	-45.419	-31.812	-15.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-9.882	22.544	279	10.8
Tax (Expense) Income, Continuing Operations		-206	-4.879	-232	-2.2
Deferred Tax (Expense) Income		-206	-4.879	-232	-2.2
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-10.088	17.665	47	8.5
PROFIT (LOSS)		-10.088	17.665	47	8.8
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-10.088	17.665	47	8.5
Earnings per share [abstract]		10.000	11.003	71	0
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç/(Kayıp) (1 lot hisse için)		-0,00091700	0,00160600	-0,00000500	0,000783
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	0	0	
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		301	0	0	
Gains (Losses) on Cash Flow Hedges		301	0	0	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-64	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		242	5	0	
TOTAL COMPREHENSIVE INCOME (LOSS)		-9.846	17.670	47	8.6
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-9.846	17.670	47	8.6



Statement of cash flows (Indirect Method)

Presentation Currency 1.000 TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-80.974	-89.87
Profit (Loss)		-10.088	17.66
Adjustments to Reconcile Profit (Loss)		87.280	70.18
Adjustments for depreciation and amortisation expense	10,11,12	24.045	25.47
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.129	-62
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	-108	1.66
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		3.614	-1.31
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	11,12	-5.635	-98
Adjustments for provisions		-977	-4.56
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-773	2.74
Adjustments for (Reversal of) Other Provisions		-204	-7.30
Adjustments for Interest (Income) Expenses		66.447	45.25
Adjustments for Interest Income	20	-78	-16
Adjustments for interest expense	21	66.525	45.41
Adjustments for fair value losses (gains)		64	
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		64	
Adjustments for Tax (Income) Expenses		206	4.87
Adjustments for losses (gains) on disposal of non-current assets	20	-376	-24
Changes in Working Capital		-156.437	-157.80
Adjustments for decrease (increase) in trade accounts receivable		-28.168	3.22
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-791	22
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-27.377	3.00
Adjustments for decrease (increase) in inventories	8	-80.988	-92.07
Adjustments for increase (decrease) in trade accounts payable		5.304	-60.52
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-1.710	-3.75
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		7.014	-56.77
Other Adjustments for Other Increase (Decrease) in Working Capital		-52.585	-8.42
Decrease (Increase) in Other Assets Related with Operations		-30.503	1.50
Increase (Decrease) in Other Payables Related with Operations		-22.082	-9.93
Cash Flows from (used in) Operations		-79.245	-69.95
Payments Related with Provisions for Employee Benefits Payments Related with Other Provisions		-2.482 753	-3.15 -16.76
•			-16.76
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and intangible assets		-21.077 5.774	1.46
Purchase of Property, Plant, Equipment and Intangible Assets		-26.929	-16.76
Purchase of property, plant and equipment	11	-16.871	-10.70
Purchase of intangible assets	12	-10.058	-9.55 -7.21
Interest received	12	78	16
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		67.569	-20.81
Proceeds from borrowings		134.094	24.60
Proceeds from Loans	6	134.094	24.60
Interest paid	21	-66.525	-45.41
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-34.482	-125.83
Net increase (decrease) in cash and cash equivalents		-34.482	-125.83
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	38.221	30.26



Statement of changes in equity [abstract]

Nature of Financial Statements

1.000 TL Unconsolidated

																			Equity															
																	Eq	uity attributable to ow	mers of parent [n	nember]														
		Footnote Reference											C	Other Accumulate	ed Comprehensive I	ncome That Will Not Be R	Reclassified In Profit O	r Loss					Other Accumul	lated Comprehensive	Income That Will B	e Reclassified In	Profit Or Loss					Retained Earnings	Non-co	trolling.
			Issued Adju Capital on i	Balanci lation Accour stments for Capital Merge Capita	ing Additional nt Capital Contribution er of al Shareholder	Capital Treas Advance Shar	Capital sury Adjustments c res to Cross-Owners	Share Conduction I I I I I I I I I I I I I I I I I I I	Effects of Minimations of Reva Entities or Susinesses W. der Common Non-cc Control	ption Jation Share telated Based th Payments rests	Accumulated S Gains (Losses) from Investments in Equity Instruments	. Increases (Increases (Gains (Losses) or Remeasurement of Defined Benefit Plans	T	Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Instruments that Hedge	Share Of Othe Comprehensive İnco Associates And Joint V Accounted for Using Method that will no Reclassified to Profit	ome Of Excha Ventures Differe Equity on ot be Transla	onge Reserves ences Of Other Gains (Losses)	Exchange Difference on Translatio	Reserve Of Gains or Losses on Hedge ge ge Gains or Losses Gains or Cash Flow Hedges of Net or Investment in Foreign on Operations Hedge	Gains (Losse Remeasuring or Recipitation	s) on Gains (Losses financial As Measured at Value through Comprehen Income	from Reserve sets Other Fair Remeasur Other or	Change in Value of Time Value of Options	Change in Cha Value of Val Forward For Elements of Cur Forward B Contracts Spi	ange in due of Assoreign Vent rrency Using Basis will be	Share of Other orehensive Income of sociates and Joint tures Accounted for g Equity Method that e Reclassified to Profi or Loss	f Other 'Gains (Losses (Restricted Reserves Appropriated From Profits [member]] Other equity reserve [member]	Advance Dividend Payments (Net) Profits Profits Profit or Losses	inter men	sests [ber]
	Statement of changes in equity [abstract]																																	
	Statement of changes in equity [line items] Equity at beginning of period		110.000	6.628										-1.77	8 21.908 20.1	30				20.1	.130	0	0							0	8.704	-46.767 _{160.613} 20	- 7.380 61.915	- 61.915
	Adjustments Related to Accounting Policy Changes															0					0		0							0			0 0	0
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in															0					0		0							0			0 0	0
	Accounting Policies 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		0							0		17.665 1	7.665 17.670 0 0	17.670
	Other Comprehensive Income (Loss)															0					0		0							0			0 0	0
	Issue of equity															0					0		0							0			0 0	0
	Capital Decrease 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 - 30.09.2017	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															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 Amount Removed from Reserve of Cash Flow															0					0		0							0			0 0	0
	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 Amount Removed from Reserve of Change in Value															0					0		0							0			0 0	0
	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	-1.77	3 21.908 20.1	35	0 0		0	0 0 20.1	.135	0 0 0	0	0	0	0 0	0 0	0		0 0 0	8.704 0	0 207.380 17.665 18	- 9.715 44.24 5	0 44.245
	Statement of changes in equity [abstract] 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	-2.56	7 21.908 19.3	41	0 0		0	0 0 19.3	.341	0 0 -237	- 237	0	0	0 0	0 0	0		0 0 237	8.704 0	19.568	7.812 4 3.373	0 43.373
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in															0					0		0							0			0 0	0
	Acquistments related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in															0					0		0							0			0 0	0
	Accounting Policies 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 Total Comprehensive Income (Loss)														5	0					0	237	0							0		19.568 -19.568	0 0	0
	Profit (loss)															0					0	237	0							237			0.088 -9.846	-9.846 0
	Other Comprehensive Income (Loss)															0					0		0							0			0 0	0
	Issue of equity															0					0		0							0			0 0	0
	Capital Decrease 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
Current Period 01.01.2018 - 30.09.2018	Dividends Paid			0		0	0				0 0	0
	Decrease through Other Distributions to Owners			0		0	0				0 0	0
	Increase (Decrease) through Treasury Share Transactions			0		0	0				0 0	0
	Increase (Decrease) through Share-Based Payment Transactions			0		0	0				0 0	0
	Acquisition or Disposal of a Subsidiary			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
	Transactions with noncontrolling shareholders			0		0	0				0 0	0
	Increase through Other Contributions by Owners			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
	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
	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
	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
	Increase (decrease) through other changes, equity			0		0	0				0 0	0
	Equity at end of period 110.00	0 6.628 0 0 0 0	0 0 0	0 0 0 -2.562 21.908 19.346	0 0 0 0	19.346 0 0 0	0 0	0 0 0 0	0 0 0	8.704 0 3 0 187.812	-10.088 197.900 53.219	0 53.219