

TEKNOSA İÇ VE DIŞ TİCARET A.Ş.
Financial Report
Unconsolidated
2021 - 3. 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 Özet 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 2021 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") 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" Standardına ("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 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 vâkıf 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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

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

Ruşen Fikret Selamet, SMMM

Sorumlu Denetçi

1 Kasım 2021

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	118.269	392.201
Trade Receivables	7	123.574	103.297
Trade Receivables Due From Related Parties	4	17.310	14.883
Trade Receivables Due From Unrelated Parties		106.264	88.414
Inventories	8	1.505.534	1.056.528
Prepayments	9	10.739	8.468
Other current assets	17	23.334	4.947
SUB-TOTAL		1.781.450	1.565.441
Total current assets		1.781.450	1.565.441
NON-CURRENT ASSETS			
Other Receivables		499	571
Investment property	10	29.610	29.610
Property, plant and equipment	12	66.530	60.462
Right of Use Assets	11	185.443	219.710
Intangible assets and goodwill	13	39.131	39.642
Prepayments	9	1.407	49
Deferred Tax Asset		39.648	45.165
Total non-current assets		362.268	395.209
Total assets		2.143.718	1.960.650
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	0	370.058
Current Borrowings From Unrelated Parties		0	370.058
Bank Loans		0	370.058
Current Portion of Non-current Borrowings	6	103.825	98.406
Current Portion of Non-current Borrowings from Related Parties		1.859	1.392
Lease Liabilities	4	1.859	1.392
Current Portion of Non-current Borrowings from Unrelated Parties		101.966	97.014
Lease Liabilities		101.966	97.014
Trade Payables	7	1.677.079	1.386.364
Trade Payables to Related Parties	4	3.313	6.578
Trade Payables to Unrelated Parties		1.673.766	1.379.786
Employee Benefit Obligations	14	26.743	14.058
Other Payables		3.618	2.913
Other Payables to Unrelated Parties		3.618	2.913
Deferred Income Other Than Contract Liabilities	9	28.549	23.713
Current provisions		24.002	28.921
Current provisions for employee benefits	14	11.242	18.966
Other current provisions	15	12.760	9.955
Other Current Liabilities	17	822	19.546
SUB-TOTAL		1.864.638	1.943.979
Total current liabilities		1.864.638	1.943.979
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	126.136	168.000
Long Term Borrowings From Related Parties	4	1.269	2.347
Lease Liabilities	4	1.269	2.347
Long Term Borrowings From Unrelated Parties		124.867	165.653
Lease Liabilities		124.867	165.653
Employee Benefit Obligations	14	16.895	14.217
Total non-current liabilities		143.031	182.217
Total liabilities		2.007.669	2.126.196
EQUITY			
Equity attributable to owners of parent		136.049	-165.546
Issued capital	18	201.000	110.000
Inflation Adjustments on Capital	18	6.628	6.628

Share Premium (Discount)	18	184.655	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		24.181	24.877
Gains (Losses) on Revaluation and Remeasurement		24.181	24.877
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	31.121	31.121
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-6.940	-6.244
Restricted Reserves Appropriated From Profits	18	8.704	8.704
Other reserves		3	3
Prior Years' Profits or Losses		-315.758	-401.054
Current Period Net Profit Or Loss		26.636	85.296
Total equity		136.049	-165.546
Total Liabilities and Equity		2.143.718	1.960.650

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	4.951.132	3.674.296	1.967.880	1.670.778
Cost of sales	19	-4.136.787	-3.082.489	-1.638.091	-1.376.136
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		814.345	591.807	329.789	294.642
GROSS PROFIT (LOSS)		814.345	591.807	329.789	294.642
General Administrative Expenses	20	-57.869	-49.910	-21.006	-19.190
Marketing Expenses	20	-438.279	-359.211	-165.788	-134.144
Other Income from Operating Activities	21	44.151	50.611	12.022	12.721
Other Expenses from Operating Activities	21	-144.003	-69.553	-48.692	-28.541
PROFIT (LOSS) FROM OPERATING ACTIVITIES		218.345	163.744	106.325	125.488
Investment Activity Income	22	4.802	5.680	545	3.623
Investment Activity Expenses	22	-195	-2.888	-193	-1.313
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		13	-209	14	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		222.965	166.327	106.691	127.798
Finance income	23	2.231	5.245	165	3.983
Finance costs	23	-192.869	-151.394	-67.440	-53.737
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		32.327	20.178	39.416	78.044
Tax (Expense) Income, Continuing Operations		-5.691	-4.322	-9.961	-15.458
Deferred Tax (Expense) Income		-5.691	-4.322	-9.961	-15.458
PROFIT (LOSS) FROM CONTINUING OPERATIONS		26.636	15.856	29.455	62.586
PROFIT (LOSS)		26.636	15.856	29.455	62.586
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		26.636	15.856	29.455	62.586
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç (1 lot hisse için)</i>	24	0,00180000	0,00140000	0,00150000	0,00570000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sulandırılmış pay başına kazanç (1 lot hisse için) 24 0.0018 0.0015 0.0014 0.0057</i>	24	0,00180000	0,00140000	0,00150000	0,00570000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-696	0	-696	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-870	0	-870	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		174	0	174	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		174	0	174	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	312	18	374
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	400	24	479
Gains (Losses) on Cash Flow Hedges		0	400	24	479
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	-88	-6	-105
OTHER COMPREHENSIVE INCOME (LOSS)		-696	312	-678	374
TOTAL COMPREHENSIVE INCOME (LOSS)		25.940	16.168	28.777	62.960
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		25.940	16.168	28.777	62.960

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		101.786	129.395
Profit (Loss)		26.636	15.856
Profit (Loss) from Continuing Operations		26.636	15.856
Adjustments to Reconcile Profit (Loss)		304.187	254.784
Adjustments for depreciation and amortisation expense	20	102.683	88.852
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.857	6.494
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	13	-209
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	1.941	8.523
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	12	-97	-1.820
Adjustments for provisions		7.925	11.759
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.259	10.390
Adjustments for (Reversal of) Other Provisions		5.666	1.369
Adjustments for Interest (Income) Expenses		186.330	140.510
Adjustments for Interest Income	22	-4.308	-5.639
Adjustments for interest expense	23	190.638	146.149
Adjustments for Tax (Income) Expenses		5.691	4.322
Adjustments for losses (gains) on disposal of non-current assets	22	-299	2.847
Changes in Working Capital		-218.806	-138.238
Adjustments for decrease (increase) in trade accounts receivable		-20.290	-20.634
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4	-2.427	-12.220
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-17.863	-8.414
Adjustments for decrease (increase) in inventories	8	-450.947	-121.908
Adjustments for increase (decrease) in trade accounts payable		290.715	8.620
Increase (Decrease) in Trade Accounts Payables to Related Parties	4,7	-3.265	-1.760
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	293.980	10.380
Other Adjustments for Other Increase (Decrease) in Working Capital		-38.284	-4.316
Decrease (Increase) in Other Assets Related with Operations		-61.817	5.040
Increase (Decrease) in Other Payables Related with Operations		23.533	-9.356
Cash Flows from (used in) Operations		112.017	132.402
Payments Related with Provisions for Employee Benefits		-7.305	-2.173
Payments Related with Other Provisions		-2.926	-834
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-29.505	-16.721
Proceeds from sales of property, plant, equipment and intangible assets		499	41
Purchase of Property, Plant, Equipment and Intangible Assets		-34.312	-22.401
Purchase of property, plant and equipment	12	-20.587	-8.546
Purchase of intangible assets	13	-13.725	-13.855
Interest received	22	4.308	5.639
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-345.980	109.409
Proceeds from Issuing Shares or Other Equity Instruments	18	275.655	0
Proceeds from borrowings		127.500	280.000
Proceeds from Loans	6	127.500	280.000
Repayments of borrowings		-533.359	-24.468
Loan Repayments	6	-533.359	-24.468
Payments of Lease Liabilities	6	-98.167	-73.975
Interest paid		0	0
Other inflows (outflows) of cash		-117.609	-72.148
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-273.699	222.083

Effect of exchange rate changes on cash and cash equivalents		-233	4.913
Net increase (decrease) in cash and cash equivalents		-273.932	226.996
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	392.201	37.267
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	118.269	264.263



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	Accumulated Gains (Losses) from Investments in Equity Instruments	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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