



KAMUYU AYDINLATMA PLATFORMU

TEKNOSA İÇ VE DIŐ TİCARET A.Ő.
Financial Report
Unconsolidated
2017 - 3. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	AKİS 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 2017 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık ara dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 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 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 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2016 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Eylül 2016 tarihinde sona eren dokuz aylık ara hesap dönemine ait özet finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 13 Şubat 2017 tarihli bağımsız denetçi raporunda ve 31 Ekim 2016 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve sonuç bildirilmiştir.

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

A member of KPMG International Cooperative

Ruşen Fikret Selamet, SMMM

Sorumlu Denetçi

30 Ekim 2017

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2017	Previous Period 31.12.2016
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	30.261	156.094
Trade Receivables	7	51.557	56.449
Trade Receivables Due From Related Parties	4	1.479	1.701
Trade Receivables Due From Unrelated Parties	7	50.078	54.748
Inventories	8	446.076	352.687
Prepayments	9	9.696	11.077
Other current assets	16	3.425	3.390
SUB-TOTAL		541.015	579.697
Total current assets		541.015	579.697
NON-CURRENT ASSETS			
Other Receivables		501	556
Investment property	10	10.052	10.196
Property, plant and equipment	11	91.205	98.744
Intangible assets and goodwill	12	21.017	22.287
Prepayments	9	482	577
Deferred Tax Asset		51.482	56.361
Total non-current assets		174.739	188.721
Total assets		715.754	768.418
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	24.600	0
Trade Payables	7	651.799	716.783
Trade Payables to Related Parties	4	448	4.201
Trade Payables to Unrelated Parties	7	651.351	712.582
Employee Benefit Obligations	13	19.362	13.462
Other Payables		1.505	1.198
Other Payables to Unrelated Parties		1.505	1.198
Deferred Income	9	17.046	23.135
Current provisions		22.934	48.411
Current provisions for employee benefits	13	6.137	7.545
Other current provisions	14	16.797	40.866
Other Current Liabilities	16	17.165	22.753
SUB-TOTAL		754.411	825.742
Total current liabilities		754.411	825.742
NON-CURRENT LIABILITIES			
Non-current provisions		5.588	4.591
Non-current provisions for employee benefits	13	5.588	4.591
Total non-current liabilities		5.588	4.591
Total liabilities		759.999	830.333
EQUITY			
Equity attributable to owners of parent		-44.245	-61.915
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		20.135	20.130
Gains (Losses) on Revaluation and Remeasurement		20.135	20.130
Increases (Decreases) on Revaluation of Property, Plant and Equipment		21.908	21.908
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.773	-1.778
Restricted Reserves Appropriated From Profits		8.704	8.704
Other reserves		3	3
Prior Years' Profits or Losses		-207.380	-46.767
Current Period Net Profit Or Loss		17.665	-160.613
Total equity		-44.245	-61.915
Total Liabilities and Equity		715.754	768.418

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period 01.01.2016 - 30.09.2016	Current Period 3 Months 01.07.2017 - 30.09.2017	Previous Period 3 Months 01.07.2016 - 30.09.2016
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	2.413.491	2.296.401	882.183	699.138
Cost of sales	17	-1.964.539	-1.937.306	-722.336	-624.038
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		448.952	359.095	159.847	75.100
GROSS PROFIT (LOSS)		448.952	359.095	159.847	75.100
General Administrative Expenses	18	-34.556	-36.101	-11.362	-10.865
Marketing Expenses	18	-322.170	-356.239	-111.399	-109.845
Other Income from Operating Activities	19	23.761	11.838	5.230	3.652
Other Expenses from Operating Activities	19	-48.432	-125.972	-16.021	-81.965
PROFIT (LOSS) FROM OPERATING ACTIVITIES		67.555	-147.379	26.295	-123.923
Investment Activity Income	20	408	1.211	8	23
Investment Activity Expenses	20	0	-15.643	0	-13.254
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		67.963	-161.811	26.303	-137.154
Finance costs	21	-45.419	-49.512	-15.470	-16.017
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		22.544	-211.323	10.833	-153.171
Tax (Expense) Income, Continuing Operations		-4.879	40.549	-2.240	30.454
Deferred Tax (Expense) Income		-4.879	40.549	-2.240	30.454
PROFIT (LOSS) FROM CONTINUING OPERATIONS		17.665	-170.774	8.593	-122.717
PROFIT (LOSS)		17.665	-170.774	8.593	-122.717
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		17.665	-170.774	8.593	-122.717
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/(Kayıp)</i>		0,00160000	-0,01550000	0,00080000	-0,01120000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		5	21.850	0	41
Gains (Losses) on Revaluation of Property, Plant and Equipment	11	0	23.061	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		6	-73	0	51
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1	-1.138	0	-10
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	-998	55	3.040
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	-1.248	69	3.799
Gains (Losses) on Cash Flow Hedges		0	-1.248	69	3.799
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	250	-14	-759
OTHER COMPREHENSIVE INCOME (LOSS)		5	20.852	55	3.081
TOTAL COMPREHENSIVE INCOME (LOSS)		17.670	-149.922	8.648	-119.636
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		17.670	-149.922	8.648	-119.636

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2017 - 30.09.2017	Previous Period 01.01.2016 - 30.09.2016
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		17.665	-170.774
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	18	25.479	28.010
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-3.317	9.658
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-1.023	626
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	-1.312	6.928
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	11	-982	2.104
Adjustments for provisions		-4.561	69.586
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.742	5.464
Adjustments for (Reversal of) Other Provisions		-7.303	64.122
Adjustments for Interest (Income) Expenses		45.258	48.684
Adjustments for Interest Income	20	-161	-828
Adjustments for interest expense	21	45.419	49.512
Adjustments for Tax (Income) Expenses		4.879	-40.549
Adjustments for losses (gains) on disposal of non-current assets	20	-247	15.260
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		5.915	-10.449
Decrease (Increase) in Trade Accounts Receivables from Related Parties		222	368
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		5.693	-10.817
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.501	6.455
Adjustments for decrease (increase) in inventories		-92.077	133.244
Adjustments for increase (decrease) in trade accounts payable		-60.524	-357.972
Increase (Decrease) in Trade Accounts Payables to Related Parties		-3.753	-2.694
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-56.771	-355.278
Other Adjustments for Other Increase (Decrease) in Working Capital		-9.930	-15.008
Increase (Decrease) in Other Payables Related with Operations		-9.930	-15.008
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-3.153	-6.058
Payments Related with Other Provisions		-16.766	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		1.465	1.185
Purchase of Property, Plant, Equipment and Intangible Assets		-16.762	-27.801
Purchase of property, plant and equipment	11	-9.551	-20.931
Purchase of intangible assets	12	-7.211	-6.870
Interest received	20	161	828
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		24.600	68.800
Proceeds from Loans		24.600	68.800
Interest paid	21	-45.419	-49.512
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-125.833	-296.413
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	5	156.094	305.285
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	5	30.261	8.872

