

新商法関連情報 (アニュアルレポート)

February 6, 2013

2012年8月28日に公表されている「アニュアルレポートに最低限記載すべき事項」について、皆様のご参考のために英語要約を作成しましたので共有させていただきます。なお、近日中に KPMG 専門家が作成したアニュアルレポートの標準例（テンプレート）（トルコ語）を公開する予定ですので、そちらは公開次第、ご案内させていただきます。

また、アニュアルレポートの作成に関して KPMG のサポートをご希望の方は、どうぞお気軽にご連絡くださいませ。

（対象）

法定監査対象かどうかにかかわらず、全ての有限会社、株式会社、有限責任組合（支店は対象外）にアニュアルレポート（トルコ語）の作成・提出義務があります。

（期限）

アニュアルレポートは、会計年度終了後、2ヶ月以内に作成し、3ヶ月以内に GA (General Assembly) に**提出**することが義務付けられています。

2012年度は経過措置として、全ての企業はアニュアルレポートを現行のトルコ税務手続法 (Tax Procedural Law) に準拠した財務諸表を基準に作成することとなります。一方で、2013年度以降は、法定監査対象会社については、TFRS（新トルコ財務報告基準＝国際会計基準）に準拠した財務諸表を基準にアニュアルレポートを作成し、3ヶ月以内に外部監査人のレビューを受けた上で GA に提出することが必要になります（法定監査対象会社以外の会社は、2012年度同様）。

（アニュアルレポートに最低限記載すべき内容の英語要約）

Annual Report should consist of sections as shown below;

- 1) General Information
- 2) Financial Benefits that are Provided to BoD and Executive Managers
- 3) Research and Development Activities of the Company
- 4) Company Operations and Significant Developments Regarding Operations
- 5) Financial Situation
- 6) Risks and Assessments of the Governing Body
- 7) Other Subjects

1) General Information

In the general information part of the annual report, statements that are stated below should be included:

- a) Financial period of the report,
- b) Trade name, registration number of the company, contact information of headquarter and branches if exists and website address,
- c) Structure of the organization, equity and partnership and changes related to these in related financial period,
- ç) If exists; privileged shares and explanation of these shares' voting rights,
- d) Information about administrative body, executive managers and number of employees,
- e) If exists; transactions that BoD members made for themselves or any other person regarding the permission that is given by BoD and operations related to prohibition of competition.

2) Financial Benefits that are Provided to BoD and Executive Managers

In the financial benefits that are provided to BoD and Executive Managers part of the annual report, following information should be included:

- a) Total amount of provided attendance fee, salary, bonus and share of profit
- b) Total amount information related to travel, accommodation allowances, benefits in real and in cash, insurance and other similar assurances.

3) Research and Development Activities of the Company

Research and Development activities and results of these activities are included at this section.

4) Company Operations and Significant Developments Regarding Operations

In the Company Operations and Important Improvements Related to Operations part of the annual report, following information have to be included:

- a) Information about investments that are made in related financial period,
- b) Internal control system of the company and information about internal audit activities and opinions of management on this topic,
- c) Information about direct or indirect subsidiaries of the company and share rates,
- ç) Information about acquired shares that the company owns,
- d) Explanations about special and public audit in the related financial period,
- e) Information about lawsuits against the company that may affect the financial position and operations of the company and their probable results,
- f) Explanations about managerial or legal sanctions that imposed to BoD members who breached regulation policies,
- g) Information and evaluations about whether targets are achieved or not, whether General Assembly decisions are applied or not, if targets are not achieved and General Assembly decisions are not applied; reasons behind,
- ğ) Information related to extraordinary General Assembly meeting; if extraordinary General Assembly meeting is held during the year, its date, decisions that are taken in the meeting and related operations to these decisions,
- h) Information related to donation and expenses on social responsibility projects,
- ı) If the company is under a group; relations with the partner company and other subsidiaries, and information about all legal procedures and other measures taken or avoided for the benefit of the controlling company or another subsidiary in the previous operating year,

i) If the company is under a group; if the legal procedures that is mentioned in (i) paragraph is taken, whether counter act is provided or not, whether it creates loss to the company and if it does whether it is balanced or not.

5) Financial Situation

Financial Situation part of the annual report followings have to be included:

- a) Analysis and evaluations of BoD regarding the financial situation and operation results of the company and the degree of realization of defined targets, position of the company regarding strategic targets,
- b) Sales in the year, efficiency, capacity of generating revenue, profitability and debt/equity ratio in comparison to prior years and other information that give idea about the company operations,
- c) Evaluations of detection and management body about whether the company is in debt,
- ç) If exists; measures that are considered to be taken in order to improve the financial structure of the company,
- d) Information about dividend policies.

6) Risks and Assessments of the Governing Body

In Risks and Evaluations of Administrative Body part of the annual report, followings have to be included:

- a) If exists; information about risk management policy for foreseen risks.
- b) If exists; information about works and reporting of the early detection and management committee,
- c) Possible future risks on sales, efficiency, income generation capacity, profitability, debt/equity ratio and similar topics.

7) Other Subjects

In other subject part of the annual report, subsequent events and important occurrences that may affect the interest of shareholders, creditors and other related parties within the company have to be included.

(お問い合わせ先)
KPMG トルコ イスタンブール事務所
Global Japanese Practice
小宮 祐二
ykomiya1@kpmg.com
+90 (530) 527 13 70