



إشارة رقم: CEO/EX/148/18

الكويت في: 29 أكتوبر 2018

المحترمين

الساده / شركة بورصة الكويت

دولة الكويت

السلام عليكم ورحمة الله وبركاته،،،

الموضوع: النتائج المالية المرحليه للربع الثالث لشركة ياكو الطبية

ش.م.ك.ع عن الفترة المنتهية في 2018/09/3

بالإشارة الى الموضوع أعلاه ، تجدون مرفق طيه نموذج الإفصاح عن البيانات المالية المرحليه للربع الثالث للفترة المالية المنتهية في 2018/09/30 بعد موافقة مجلس الادارة في اجتماعه المنعقد بتاريخ 2018-10-29.

وتفضلوا بقبول فائق الاحترام و التقدير،،،

أحمد سالم العلي الصباح

نائب رئيس مجلس الادارة



Quarterly Financial Statement Results Form (Q3)
Kuwaiti Company (KWD)

نموذج نتائج البيانات المالية المرحلية (الربع الثالث)
الشركات الكويتية (د.ك.)


Financial Quarter Ended on	30-09-2018	الفترة المرحلية المنتهية في
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Company Name	اسم الشركة
Yiaco Medical Company	شركة ياكو الطبية ش.م.ك.ع
Board of Directors Meeting Date	تاريخ اجتماع مجلس الإدارة
Monday 29 Oct 2018 -PM 01:00	الاثنين 29 أكتوبر 2018 -الساعة 01 ظهرا

التغيير (%)	فترة التسعة أشهر المقارنة	فترة التسعة أشهر الحالية	البيان
Change (%)	9-Month Comparative Period	Current 9-Month Period	Statement
	30/09/2017	30/09/2018	
-85%	(8,945,335)	(1,366,232)	صافي الربح/الخسارة الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
-85%	(49.21)	(7.51)	ربحية/خسارة السهم الأساسية والمخفضة (فلس) Basic & Diluted Earnings per Share (fils)
-10%	68,960,614	61,847,282	الموجودات المتداولة Current Assets
-11%	73,248,154	65,556,816	إجمالي الموجودات Total Assets
-9%	60,135,869	54,963,977	المطلوبات المتداولة Current Liabilities
-9%	64,004,907	58,321,973	إجمالي المطلوبات Total Liabilities
-22%	9,275,778	7,267,374	إجمالي حقوق الملكية الخاصة بمساهمي الشركة الأم Total Equity attributable to the owners of the Parent Company
-22%	56,419,896	44,223,681	إجمالي الإيرادات التشغيلية Total Operating Revenue
-95%	(8,336,843)	(428,933)	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)
-85%	(.492)	(0.075)	أرباح (خسائر) مرحلة / رأس المال المدفوع Retained Profit (Loss) / Paid-Up Share Capital

التغيير (%) Change (%)	الربع الثالث المقارن	الربع الثالث الحالي	البيان Statement
	Third Quarter	Third Quarter	
	Comparative Period 30/09/2017	Current Period 30/09/2018	
-62%	(482,540)	(1,275,000)	صافي الربح/الخسارة الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
-62%	(2.65)	(7.01)	ربحية/خسارة السهم الأساسية والمخفضة (فلس) Basic & Diluted Earnings per Share (fils)
-82%	20,437,415	11,214,246	إجمالي الإيرادات التشغيلية Total Operating Revenue
-75%	(237,305)	(934,964)	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)

Increase/Decrease in Net Profit/(Loss) is due to	سبب ارتفاع/انخفاض صافي الربح/الخسارة
-The main reason for total losses for the first nine months of 2018 compared with the first nine months of 2017 because of decreasing in total revenues and calculation of the required provision.	- يعود السبب الرئيسي في خسارة الشركة للتسعة أشهر الأولى من عام 2018 لإنخفاض قيمة إجمالي الإيرادات الخاصة بالفترة مقارنة مع نفس الفترة لعام 2017 واحتساب المخصصات اللازمة.
Total Revenue realized from dealing with related parties (value, KWD)	بلغ إجمالي الإيرادات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)
NA	لا يوجد
Total Expenditures incurred from dealing with related parties (value, KWD)	بلغ إجمالي المصروفات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)
189,923	189,923

ختم الشركة Company Seal	التوقيع Signature	المسمى الوظيفي Title	الاسم Name
		نائب رئيس مجلس الإدارة	أحمد سالم العلي الصباح

- Auditor Report Attached

- مرفق تقرير مراقب الحسابات

YIACO Medical Company K.S.C.P
And its Subsidiaries
State of Kuwait
Interim condensed consolidated financial information
For the nine month period ended September 30, 2018
(Unaudited)
With
Report on review of interim condensed consolidated financial information

AL- WAHA AUDITING OFFICE
MEMBER OF NEXIA INTERNATIONAL (ENGLAND)

Report on review of interim condensed consolidated financial information

**M.S / Chairman and Board of Directors
YIACO Medical Company K.S.C.P
And its Subsidiaries
State of Kuwait**

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of YIACO Medical Company - K.S.C.P (the Parent Company) And its Subsidiaries (the Group) as of September 30, 2018 and the related interim condensed consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the nine month period then ended and notes to the condensed consolidated interim financial information. Management of the Parent Company is responsible for the preparation and presentation of this interim consolidated financial information in accordance with International Accounting Standard 34, "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of interim financial information performed by the Independent Auditor of the Entity". A review of interim condensed consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information for the nine month period ended as of September 30, 2018 is not prepared, in all material respects, in accordance with International Accounting Standard 34 "Interim Financial Reporting".

Material Uncertainty Related To Going Concern

We draw attention to Note (11) in the interim condensed consolidated financial information, With respect to the Group's ability to going concern, our Conclusion is not modified in respect of this matter.

Report on other Legal and Regulatory Requirements

Furthermore, the interim condensed consolidated financial information is in agreement with the books of account of the Parent Company. We further report that, to the best of our knowledge and belief, we have not become aware of any violations of the Companies Law No. 1 of 2016 and it's amendments, Executive regulations or the Parent company's Articles of incorporation and it's Articles of Association during the nine month period ended September 30, 2018 that might have had a material effect on the Group's financial position or results of its operations.

Dr. ALI Owaid Rukheyas
Public Accountant – 72 A
Member of NEXIA international – (England)
AL- Waha Auditing Office

Kuwait on October , 2018