



**KAMUYU AYDINLATMA PLATFORMU**

**TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET  
A.Ş.  
Financial Report  
Consolidated  
2022 - 2. 3 Monthly Notification**

**General Information About Financial Statements**

Independent Audit Company	GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK VE YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

### SINIRLI DENETİM RAPORU

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret Anonim Şirketi Yönetim Kurulu'na

#### Giriş

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret Anonim Şirketi ("Ana Ortaklık") ve Bağlı Ortaklıkları (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2022 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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 bildirmemektediriz.

#### Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK VE YMM A.Ş.

Oğuz ÖZOKUTGEN, SMMM

Sorumlu Denetçi

Ankara, 18 Ağustos 2022



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	34.558.962	44.192.721
Financial Investments		43.732.284	0
Time Deposits	4	43.732.284	0
Trade Receivables		88.685.332	94.290.591
Trade Receivables Due From Related Parties	5	19.733.323	14.078.056
Trade Receivables Due From Unrelated Parties	6	68.952.009	80.212.535
Other Receivables		1.312.628	1.186.428
Other Receivables Due From Related Parties	5	0	282.807
Other Receivables Due From Unrelated Parties	8	1.312.628	903.621
Inventories	9	70.379.133	40.904.377
Prepayments		39.154.594	2.218.501
Prepayments to Unrelated Parties	10	39.154.594	2.218.501
Other current assets		2.283.839	134.001
Other Current Assets Due From Unrelated Parties	15	2.283.839	134.001
SUB-TOTAL		280.106.772	182.926.619
Total current assets		280.106.772	182.926.619
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates		0	25.000
Property, plant and equipment		45.936.442	44.075.663
Land and Premises	11	1.750.000	0
Land Improvements		0	0
Buildings	11	20.516.526	20.736.526
Machinery And Equipments	11	19.274.170	20.025.383
Vehicles	11	1.578.463	529.386
Fixtures and fittings	11	359.614	321.283
Leasehold Improvements	11	66.484	71.900
Construction in Progress	11	2.391.185	2.391.185
Intangible assets and goodwill		3.400.000	3.402.775
Goodwill		3.400.000	3.400.000
Licenses		0	2.775
Prepayments		18.675	18.144
Prepayments to Unrelated Parties	10	18.675	18.144
Deferred Tax Asset	22	1.885.359	1.482.264
Total non-current assets		51.240.476	49.003.846
Total assets		331.347.248	231.930.465
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		97.390.869	28.408.614
Current Borrowings From Related Parties		97.390.869	28.408.614
Bank Loans	7	89.966.953	19.364.136
Lease Liabilities		7.423.916	9.044.478
Current Portion of Non-current Borrowings		26.812.997	45.073.689
Current Portion of Non-current Borrowings from Related Parties		26.812.997	45.073.689
Bank Loans	7	26.812.997	45.073.689
Other Financial Liabilities		228.775	287.936
Other Miscellaneous Financial Liabilities	7	228.775	287.936
Trade Payables		74.993.143	49.248.211
Trade Payables to Unrelated Parties	6	74.993.143	49.248.211
Employee Benefit Obligations	14	1.181.319	751.778
Other Payables		9.948.079	1.156.985
Other Payables to Related Parties	5	9.315.361	0
Other Payables to Unrelated Parties	8	632.718	1.156.985
Deferred Income Other Than Contract Liabilities		13.203.251	7.330.382
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	13.203.251	7.330.382
Current provisions		620.331	380.591

Current provisions for employee benefits	14	597.531	357.791
Other current provisions	14	22.800	22.800
Other Current Liabilities		2.487.565	4.421.546
Other Current Liabilities to Unrelated Parties	15	2.487.565	4.421.546
SUB-TOTAL		226.866.329	137.059.732
Total current liabilities		226.866.329	137.059.732
NON-CURRENT LIABILITIES			
Long Term Borrowings		25.551.385	25.970.584
Long Term Borrowings From Related Parties		25.551.385	25.970.584
Bank Loans	7	20.435.241	18.643.778
Lease Liabilities	7	5.116.144	7.326.806
Non-current provisions		928.789	593.214
Non-current provisions for employee benefits	14	928.789	593.214
Deferred Tax Liabilities		2.121.796	2.339.064
Total non-current liabilities		28.601.970	28.902.862
Total liabilities		255.468.299	165.962.594
EQUITY			
Equity attributable to owners of parent		75.864.200	65.967.871
Issued capital	16	14.175.000	14.175.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-205.062	-114.365
Gains (Losses) on Revaluation and Remeasurement		-205.062	-114.365
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-205.062	-114.365
Restricted Reserves Appropriated From Profits		11.538.098	11.118.133
Legal Reserves	16	2.332.525	1.047.201
Other Restricted Profit Reserves	16	9.205.573	10.070.932
Prior Years' Profits or Losses		37.762.972	15.840.796
Current Period Net Profit Or Loss		12.593.192	24.948.307
Non-controlling interests		14.749	0
Total equity		75.878.949	65.967.871
Total Liabilities and Equity		331.347.248	231.930.465

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue		165.242.205	100.150.238	85.186.513	60.027.787
Cost of sales		-127.862.030	-78.754.220	-65.392.253	-47.939.690
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		37.380.175	21.396.018	19.794.260	12.088.097
GROSS PROFIT (LOSS)		37.380.175	21.396.018	19.794.260	12.088.097
General Administrative Expenses		-3.701.186	-2.360.495	-2.298.584	-1.172.269
Marketing Expenses		-9.416.350	-5.071.235	-4.696.251	-2.618.660
Other Income from Operating Activities		11.080.518	5.554.316	4.708.990	2.486.211
Other Expenses from Operating Activities		-13.448.137	-4.451.665	-7.714.034	-1.777.030
PROFIT (LOSS) FROM OPERATING ACTIVITIES		21.895.020	15.066.939	9.794.381	9.006.349
Investment Activity Income		78.723	83.560	78.723	12.172
Investment Activity Expenses		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		21.973.743	15.150.499	9.873.104	9.018.521
Finance income		6.266.342	69.383	3.871.975	40.348
Finance costs		-12.712.794	-5.220.610	-6.492.874	-2.781.499
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		15.527.291	9.999.272	7.252.205	6.277.370
Tax (Expense) Income, Continuing Operations		-2.930.015	-2.517.527	-1.428.584	-2.295.782
Current Period Tax (Expense) Income		-3.526.761	-2.515.036	-1.621.702	-2.515.036
Deferred Tax (Expense) Income		596.746	-2.491	193.118	219.254
PROFIT (LOSS) FROM CONTINUING OPERATIONS		12.597.276	7.481.745	5.823.621	3.981.588
PROFIT (LOSS)		12.597.276	7.481.745	5.823.621	3.981.588
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		4.084			
Owners of Parent		12.593.192	7.481.745	5.823.621	3.981.588
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-91.451	96.198	-94.877	-29.126
Gains (Losses) on Remeasurements of Defined Benefit Plans		-114.314	124.933	-118.764	-31.722
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		22.863	-28.735	23.887	2.596
Deferred Tax (Expense) Income		22.863	-28.735	23.887	2.596
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-91.451	96.198	-94.877	-29.126
TOTAL COMPREHENSIVE INCOME (LOSS)		12.505.825	7.577.943	5.728.744	3.952.462
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		4.084	0	4.084	0
Owners of Parent		12.501.741	7.577.943	5.724.660	3.952.462

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-35.871.243</b>	<b>-5.511.169</b>
Profit (Loss)		12.593.192	7.481.745
Profit (Loss) from Continuing Operations		12.593.192	7.481.745
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>2.614.153</b>	<b>1.978.116</b>
Adjustments for depreciation and amortisation expense		1.676.571	1.524.270
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.022.509	-9.461
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		1.022.509	-9.461
Adjustments for provisions		591.296	424.649
Adjustments for (Reversal of) Provisions Related with Employee Benefits		591.296	424.649
Adjustments for Interest (Income) Expenses		0	-69.383
Adjustments for Interest Income			-69.383
Adjustments for fair value losses (gains)		0	189.110
Other Adjustments for Fair Value Losses (Gains)		0	189.110
Adjustments for Tax (Income) Expenses		-597.500	2.491
Adjustments for losses (gains) on disposal of non-current assets		-78.723	-83.560
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-78.723	-83.560
<b>Changes in Working Capital</b>		<b>-50.945.145</b>	<b>-15.252.496</b>
Adjustments for decrease (increase) in trade accounts receivable		4.582.750	-4.881.398
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.582.750	-4.881.398
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-126.200	312.202
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-126.200	312.202
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-29.474.756	-13.763.109
Decrease (Increase) in Prepaid Expenses		-36.936.624	-1.421.315
Adjustments for increase (decrease) in trade accounts payable		8.791.094	2.967.121
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		8.791.094	2.967.121
Increase (Decrease) in Employee Benefit Liabilities		429.541	130.942
Adjustments for Increase (Decrease) in Contract Liabilities		-1.933.981	-174.174
Increase (Decrease) In Other Contract Liabilities		-1.933.981	-174.174
Adjustments for increase (decrease) in other operating payables		0	-54.249
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	-54.249
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		5.872.869	2.049.718
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.149.838	-418.234
Decrease (Increase) in Other Assets Related with Operations		-2.149.838	-418.234
<b>Cash Flows from (used in) Operations</b>		<b>-35.737.800</b>	<b>-5.792.635</b>
Dividends paid		-2.600.000	0
Interest received		0	69.383
Payments Related with Provisions for Employee Benefits		-130.295	-94.516
Income taxes refund (paid)		0	306.599
Other inflows (outflows) of cash		2.596.852	0
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-3.455.852</b>	<b>187.288</b>
Proceeds from sales of property, plant, equipment and intangible assets		100.440	855.760
Proceeds from sales of property, plant and equipment		100.440	855.760
Purchase of Property, Plant, Equipment and Intangible Assets		-3.556.292	-668.472
Purchase of property, plant and equipment		-3.556.292	-668.472
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>29.693.786</b>	<b>1.947.291</b>

Proceeds from borrowings		87.838.555	8.231.705
Proceeds from Loans		87.838.555	8.231.705
Repayments of borrowings		-3.831.224	-1.067.401
Loan Repayments		-3.831.224	-1.067.401
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		-43.732.284	
Interest paid		-8.019.196	-4.877.258
Other inflows (outflows) of cash		-2.562.065	-339.755
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.633.309	-3.376.590
Net increase (decrease) in cash and cash equivalents		-9.633.309	-3.376.590
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		44.192.271	10.109.125
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		34.558.962	6.732.535

[illegible]

[illegible]