



KAMUYU AYDINLATMA PLATFORMU

TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	GÜNCCEL BAĞIMSIZ DENETİM DANIŞMANLIK 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 ve Bağlı Ortaklıkları Genel Kurulu'na

Giriş

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret Anonim Şirketi ("Ana Ortaklık") ve Bağlı Ortaklıkları (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2023 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 bildirmemekteyiz.

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.

Muzaffer BAYAZIT, YMM

Sorumlu Denetçi

Ankara, 21 Ağustos 2023

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	59.021.433	91.177.125
Financial Investments	4	146.314.641	68.197.282
Trade Receivables		146.243.825	78.409.707
Trade Receivables Due From Related Parties	5	23.816.881	17.909.412
Trade Receivables Due From Unrelated Parties	6	122.426.944	60.500.295
Other Receivables		1.463.399	2.971.458
Other Receivables Due From Unrelated Parties	8	1.463.399	2.971.458
Inventories	9	142.183.124	75.500.539
Prepayments	10	15.327.656	74.219.540
Current Tax Assets	22	0	4.736.044
Other current assets		14.664.266	3.805.131
Other Current Assets Due From Unrelated Parties	15	14.664.266	3.805.131
SUB-TOTAL		525.218.344	399.016.826
Total current assets		525.218.344	399.016.826
NON-CURRENT ASSETS			
Property, plant and equipment		237.691.013	245.834.287
Land and Premises		1.750.000	1.750.000
Buildings	11	80.173.133	81.000.000
Machinery And Equipments	11	143.842.158	150.238.927
Vehicles	11	9.125.401	10.089.499
Fixtures and fittings	11	298.900	314.440
Construction in Progress	11	2.501.421	2.441.421
Intangible assets and goodwill		3.422.432	3.400.000
Goodwill	12	3.400.000	3.400.000
Other Rights	12	22.432	0
Prepayments		107.231.343	18.144
Prepayments to Unrelated Parties	10	107.231.343	18.144
Deferred Tax Asset	22	7.191.062	3.810.939
Total non-current assets		355.535.850	253.063.370
Total assets		880.754.194	652.080.196
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		141.859.107	96.170.212
Current Borrowings From Unrelated Parties		141.859.107	96.170.212
Bank Loans	7	128.737.998	88.799.906
Lease Liabilities	7	13.121.109	7.370.306
Current Portion of Non-current Borrowings		90.788.092	59.768.266
Current Portion of Non-current Borrowings from Unrelated Parties		90.788.092	59.768.266
Bank Loans	7	90.788.092	59.768.266
Other Financial Liabilities		455.348	196.236
Other Miscellaneous Financial Liabilities	7	455.348	196.236
Trade Payables		54.484.956	67.596.746
Trade Payables to Related Parties	5	0	9.853.487
Trade Payables to Unrelated Parties	6	54.484.956	57.743.259
Employee Benefit Obligations	14	2.589.029	1.431.730
Other Payables		18.941.909	4.234.108
Other Payables to Related Parties	5	17.321.603	3.857.684
Other Payables to Unrelated Parties	8	1.620.306	376.424
Deferred Income Other Than Contract Liabilities		22.713.433	19.252.036
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	22.713.433	19.252.036
Current tax liabilities, current	22	2.863.717	0
Current provisions	14	880.688	878.558
Current provisions for employee benefits	14	857.888	855.758
Other current provisions	14	22.800	22.800
Other Current Liabilities	15	3.639.280	701.203
Other Current Liabilities to Unrelated Parties	15	3.639.280	701.203

SUB-TOTAL		339.215.559	250.229.095
Total current liabilities		339.215.559	250.229.095
NON-CURRENT LIABILITIES			
Long Term Borrowings		214.016.073	107.977.282
Long Term Borrowings From Unrelated Parties		214.016.073	107.977.282
Bank Loans	7	147.021.039	33.854.464
Lease Liabilities	7	66.995.034	74.122.818
Non-current provisions	14	1.544.807	1.285.321
Non-current provisions for employee benefits	14	1.544.807	1.285.321
Deferred Tax Liabilities	22	36.712.572	35.501.237
Total non-current liabilities		252.273.452	144.763.840
Total liabilities		591.489.011	394.992.935
EQUITY			
Equity attributable to owners of parent		289.125.007	257.005.507
Issued capital	16	14.175.000	14.175.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		160.954.708	160.796.628
Gains (Losses) on Revaluation and Remeasurement		160.954.708	160.796.628
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	161.487.324	161.487.324
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-532.616	-690.696
Restricted Reserves Appropriated From Profits		3.416.899	2.332.525
Legal Reserves	16	3.416.899	2.332.525
Other reserves	16	8.474.302	8.816.579
Prior Years' Profits or Losses		64.322.941	37.917.547
Current Period Net Profit Or Loss		37.781.157	32.967.228
Non-controlling interests		140.176	81.754
Total equity		289.265.183	257.087.261
Total Liabilities and Equity		880.754.194	652.080.196

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	189.310.759	165.242.205	96.692.518	85.186.513
Cost of sales	17	-145.455.581	-127.862.030	-66.256.791	-65.392.253
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		43.855.178	37.380.175	30.435.727	19.794.260
GROSS PROFIT (LOSS)		43.855.178	37.380.175	30.435.727	19.794.260
General Administrative Expenses	18	-8.028.823	-3.701.186	-4.468.424	-2.298.584
Marketing Expenses	18	-21.382.597	-9.416.350	-14.155.387	-4.696.251
Other Income from Operating Activities	19	43.895.201	11.080.518	36.990.201	4.708.990
Other Expenses from Operating Activities	19	-11.707.521	-13.448.137	-8.789.482	-7.714.034
PROFIT (LOSS) FROM OPERATING ACTIVITIES		46.631.438	21.895.020	40.012.635	9.794.381
Investment Activity Income	20	40.940.506	2.522.673	37.868.423	1.932.045
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		87.571.944	24.417.693	77.881.058	11.726.426
Finance income	21	5.336.494	3.822.392	0	2.018.653
Finance costs	21	-54.408.246	-12.712.794	-40.489.465	-6.492.874
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		38.500.192	15.527.291	37.391.593	7.252.205
Tax (Expense) Income, Continuing Operations		-660.613	-2.930.015	-2.695.102	-1.428.584
Current Period Tax (Expense) Income	22	-3.179.543	-3.526.761	-2.947.682	-1.621.702
Deferred Tax (Expense) Income	22	2.518.930	596.746	252.580	193.118
PROFIT (LOSS) FROM CONTINUING OPERATIONS		37.839.579	12.597.276	34.696.491	5.823.621
PROFIT (LOSS)		37.839.579	12.597.276	34.696.491	5.823.621
Profit (loss), attributable to [abstract]					
Non-controlling Interests		58.422	4.084	45.912	0
Owners of Parent		37.781.157	12.593.192	34.650.579	5.823.621
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		158.080	-91.451	-180.310	-94.877
Gains (Losses) on Remeasurements of Defined Benefit Plans		197.600	-114.314	-225.387	-118.764
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-39.520	22.863	45.077	23.887
Deferred Tax (Expense) Income		-39.520	22.863	45.077	23.887
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		158.080	-91.451	-180.310	-94.877
TOTAL COMPREHENSIVE INCOME (LOSS)		37.997.659	12.505.825	34.516.181	5.728.744
Total Comprehensive Income Attributable to					
Non-controlling Interests		58.422	4.084	45.912	0
Owners of Parent		37.939.237	12.501.741	34.470.269	5.728.744

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-104.536.014	-33.192.520
Profit (Loss)		37.781.157	12.593.192
Profit (Loss) from Continuing Operations		37.781.157	12.593.192
Adjustments to Reconcile Profit (Loss)		35.987.239	5.289.728
Adjustments for depreciation and amortisation expense	11	8.053.769	1.676.571
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-286.597	1.022.509
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-286.597	1.022.509
Adjustments for provisions		1.065.784	591.296
Adjustments for (Reversal of) Other Provisions		1.065.784	591.296
Adjustments for Interest (Income) Expenses		410.995	0
Adjustments for interest expense		410.995	0
Adjustments for unrealised foreign exchange losses (gains)		66.102.118	0
Adjustments for fair value losses (gains)		-37.771.288	0
Other Adjustments for Fair Value Losses (Gains)		-37.771.288	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	22	-660.613	-597.500
Other adjustments for non-cash items		1.240.296	2.675.575
Adjustments for losses (gains) on disposal of non-current assets		-2.167.225	-78.723
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-2.167.225	-78.723
Changes in Working Capital		-182.749.712	-50.945.145
Adjustments for decrease (increase) in trade accounts receivable		-77.401.007	4.582.750
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-77.401.007	4.582.750
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.508.059	-126.200
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.508.059	-126.200
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-66.682.585	-29.474.756
Decrease (Increase) in Prepaid Expenses		-48.321.315	-36.936.624
Adjustments for increase (decrease) in trade accounts payable		11.449.498	8.791.094
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		11.449.498	8.791.094
Increase (Decrease) in Employee Benefit Liabilities		1.157.299	429.541
Adjustments for Increase (Decrease) in Contract Liabilities		-10.859.135	-2.149.838
Increase (Decrease) In Other Contract Liabilities		-10.859.135	-2.149.838
Adjustments for increase (decrease) in other operating payables		0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		3.461.397	5.872.869
Other Adjustments for Other Increase (Decrease) in Working Capital		2.938.077	-1.933.981
Increase (Decrease) in Other Payables Related with Operations		2.938.077	-1.933.981
Cash Flows from (used in) Operations		-108.981.316	-33.062.225
Payments Related with Provisions for Employee Benefits	14	-606.568	-130.295
Income taxes refund (paid)	22	5.051.870	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		2.234.298	-3.534.575
Proceeds from sales of property, plant, equipment and intangible assets		2.443.143	100.440
Proceeds from sales of property, plant and equipment	11,12	2.443.143	100.440
Purchase of Property, Plant, Equipment and Intangible Assets		-208.845	-3.635.015
Purchase of property, plant and equipment	11	-208.845	-3.635.015
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		70.146.024	27.093.786
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		236.703.377	87.838.555
Proceeds from Loans		236.703.377	87.838.555
Repayments of borrowings		-73.096.631	-3.831.224
Cash Outflows from Other Financial Liabilities		-73.096.631	-3.831.224
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		-40.346.071	-43.732.284
Proceeds from government grants			0
Dividends Paid		0	-2.600.000
Interest paid		-47.113.235	-8.019.196
Other inflows (outflows) of cash		-6.001.416	-2.562.065
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-32.155.692	-9.633.309
Net increase (decrease) in cash and cash equivalents		-32.155.692	-9.633.309
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		91.177.125	44.192.271
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		59.021.433	34.558.962

Footnote Reference		Equity													
		Equity attributable to owners of parent [member]											Non-controlling interests [member]		
		Issued Capital	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 reserves [member]	Retained Earnings					
			Gains/(Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses			Net Profit or Loss					
			Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans											
Previous Period 01.01.2022 - 30.06.2022	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		14,175,000		-114,365				1,047,201	10,070,932	15,840,796	24,948,307	65,967,871	0	65,967,871
	Adjustments Related to Accounting Policy Changes														
	Adjustments Related to Required Changes in Accounting Policies														
	Adjustments Related to Voluntary Changes in Accounting Policies														
	Adjustments Related to Errors														
	Other Restatements										100,800		100,800	0	100,800
	Restated Balances														
	Transfers							1,285,324		23,662,983	-24,948,307				
	Total Comprehensive Income (Loss)														
	Profit (loss)											12,593,192	12,593,192	4,084	12,597,276
	Other Comprehensive Income (Loss)				-90,697					-865,359	758,393		-197,663	0	-197,663
	Issue of equity														
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid											-2,600,000	-2,600,000	0	-2,600,000
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions														
	Acquisition or Disposal of a Subsidiary														
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
Transactions with noncontrolling shareholders															
Increase through Other Contributions by Owners													10,665	10,665	
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Increase (decrease) through other changes, equity															
Equity at end of period		14,175,000		-205,062				2,332,525	9,205,573	37,762,972	12,593,192	75,864,200	14,749	75,878,949	
	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		14,175,000	161,487,324	-690,696				2,332,525	8,816,579	37,917,547	32,967,228	257,005,507	81,754	257,087,261
	Adjustments Related to Accounting Policy Changes														
	Adjustments Related to Required Changes in Accounting Policies														
	Adjustments Related to Voluntary Changes in Accounting Policies														
	Adjustments Related to Errors														
	Other Restatements										-5,477,460	-5,477,460		-5,477,460	
	Restated Balances														
	Transfers							1,084,374		31,882,854	-32,967,228	0		0	
	Total Comprehensive Income (Loss)														
	Profit (loss)										37,781,157	37,781,157	58,422	37,839,579	
	Other Comprehensive Income (Loss)				158,080					-342,277		-184,197		-184,197	
	Issue of equity														
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														

Current Period 01.01.2023 - 30.06.2023															
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions														
	Acquisition or Disposal of a Subsidiary														
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
	Transactions with noncontrolling shareholders														
	Increase through Other Contributions by Owners														
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
	Increase (decrease) through other changes, equity														
	Equity at end of period		14,175,000	161,487,324	-532,616		3,416,899	8,474,302	64,322,941	37,781,157	289,125,007	140,176	289,265,183		