



KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2023 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	9.247.214	6.895.249
Financial Investments	5		99.997
Trade Receivables		353.548.464	280.196.878
Trade Receivables Due From Related Parties	3.1, 7.1	7.409.783	12.389.192
Trade Receivables Due From Unrelated Parties	7.1	346.138.681	267.807.686
Other Receivables		6.129.381	7.681.027
Other Receivables Due From Unrelated Parties	8	6.129.381	7.681.027
Inventories	10	102.685.989	136.117.537
Prepayments	9.1	15.005.908	19.142.828
Current Tax Assets		53.039	815.508
Other current assets	14	10.936.187	23.329.583
SUB-TOTAL		497.606.182	474.278.607
Total current assets		497.606.182	474.278.607
NON-CURRENT ASSETS			
Financial Investments	5	784.888	784.888
Property, plant and equipment	12	405.636.948	362.465.881
Right of Use Assets	11	1.560.011	2.280.478
Intangible assets and goodwill	13	1.086.356	735.456
Total non-current assets		409.068.203	366.266.703
Total assets		906.674.385	840.545.310
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		113.472.639	73.256.050
Current Borrowings From Unrelated Parties		113.472.639	73.256.050
Bank Loans	6.1	111.120.960	71.107.496
Lease Liabilities	6.2	2.351.679	2.148.554
Current Portion of Non-current Borrowings	6.1	416.540	1.209.480
Trade Payables		373.069.081	330.489.369
Trade Payables to Related Parties	3.2, 7.2	269.422.536	249.419.406
Trade Payables to Unrelated Parties	7.2	103.646.545	81.069.963
Employee Benefit Obligations	17	15.357.912	5.263.146
Other Payables		931.436	776.818
Other Payables to Related Parties	3.3	678.807	717.393
Other Payables to Unrelated Parties		252.629	59.425
Deferred Income Other Than Contract Liabilities		6.854.757	8.447.075
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9.2	6.854.757	8.447.075
Current tax liabilities, current		116.591	0
Current provisions		11.646.697	8.938.907
Current provisions for employee benefits	16.1	7.261.421	8.753.766
Other current provisions		4.385.276	185.141
Other Current Liabilities			292.427
SUB-TOTAL		521.865.653	428.673.272
Total current liabilities		521.865.653	428.673.272
NON-CURRENT LIABILITIES			
Long Term Borrowings		812.383	1.363.236
Long Term Borrowings From Related Parties			0
Long Term Borrowings From Unrelated Parties		812.383	1.363.236
Bank Loans	6.1		256.716
Lease Liabilities	6.2	812.383	1.106.520
Non-current provisions		13.299.336	12.039.543
Non-current provisions for employee benefits	16.2	13.299.336	12.039.543
Deferred Tax Liabilities		43.971.722	18.505.096
Total non-current liabilities		58.083.441	31.907.875
Total liabilities		579.949.094	460.581.147
EQUITY			
Equity attributable to owners of parent		313.274.840	366.848.897

Issued capital	18	20.000.000	20.000.000
Inflation Adjustments on Capital	18	10.546.241	10.546.241
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		197.696.316	232.756.797
Gains (Losses) on Revaluation and Remeasurement		197.696.316	232.756.797
Increases (Decreases) on Revaluation of Property, Plant and Equipment		218.047.259	241.529.271
Gains (Losses) on Remeasurements of Defined Benefit Plans		-20.350.943	-8.772.474
Prior Years' Profits or Losses		104.438.462	29.155.991
Current Period Net Profit Or Loss		-19.406.179	74.389.868
Non-controlling interests		13.450.451	13.115.266
Total equity		326.725.291	379.964.163
Total Liabilities and Equity		906.674.385	840.545.310

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		781.385.580	751.141.976	314.589.992	221.642.063
Cost of sales		-668.132.436	-595.202.357	-263.754.573	-190.434.538
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		113.253.144	155.939.619	50.835.419	31.207.525
GROSS PROFIT (LOSS)		113.253.144	155.939.619	50.835.419	31.207.525
General Administrative Expenses		-38.242.353	-17.088.150	-14.616.228	-8.304.774
Marketing Expenses		-61.264.890	-53.392.898	-24.017.211	-18.753.088
Other Income from Operating Activities		21.864.991	17.261.721	6.865.962	2.911.386
Other Expenses from Operating Activities		-23.562.206	-15.795.524	-6.205.978	-5.769.302
PROFIT (LOSS) FROM OPERATING ACTIVITIES		12.048.686	86.924.768	12.861.964	1.291.747
Investment Activity Income		3.703.147	24.307	2.450.000	9.828
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		15.751.833	86.949.075	15.311.964	1.301.575
Finance income		265.379	321.128	210.519	299.853
Finance costs		-29.608.829	-10.589.749	-12.593.959	-4.326.754
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-13.591.617	76.680.454	2.928.524	-2.725.326
Tax (Expense) Income, Continuing Operations		-5.209.919	-18.190.233	-1.484.589	369.846
Current Period Tax (Expense) Income		-116.591	-19.454.909	-116.591	-183.951
Deferred Tax (Expense) Income		-5.093.328	1.264.676	-1.367.998	553.797
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-18.801.536	58.490.221	1.443.935	-2.355.480
PROFIT (LOSS)	19	-18.801.536	58.490.221	1.443.935	-2.355.480
Profit (loss), attributable to [abstract]					
Non-controlling Interests	19	604.643	0	852.831	0
Owners of Parent		-19.406.179	58.490.221	591.104	-2.355.480
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>1 TL nominal hisseye karşılık</i>	19	-0,97030000	2,92450000	0,02960000	-0,11778000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>1 TL nominal hisseye karşılık</i>	19	-0,97030000	2,92450000	0,02960000	-0,11778000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-35.329.939	2.645.999	-32.074.157	593.577
Gains (Losses) on Remeasurements of Defined Benefit Plans		-14.809.909	3.307.499	-10.740.182	741.972
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-20.520.030	-661.500	-21.333.975	-148.395
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		-23.482.012		-23.482.012	
Taxes Relating to Remeasurements of Defined Benefit Plans		2.961.982	-661.500	2.148.037	-148.395
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-35.329.939	2.645.999	-32.074.157	593.577
TOTAL COMPREHENSIVE INCOME (LOSS)		-54.131.475	61.136.220	-30.630.222	-1.761.903
Total Comprehensive Income Attributable to					
Non-controlling Interests		335.184	0	769.266	0
Owners of Parent		-54.466.659	61.136.220	-31.399.488	-1.761.903

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-18.801.536	58.490.221
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11, 12, 13	14.124.499	9.876.187
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-9.555.943	1.399.397
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7.1	-9.555.943	1.399.397
Adjustments for provisions		2.508.053	3.803.963
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16.1, 16.2	2.508.053	3.803.963
Adjustments for Interest (Income) Expenses		11.273.693	9.762.544
Adjustments for Interest Income		-265.379	-310.657
Adjustments for interest expense	23	11.539.072	10.073.201
Adjustments for Tax (Income) Expenses	26	5.209.919	18.190.233
Adjustments for losses (gains) on disposal of non-current assets			-17.964
Changes in Working Capital			
Decrease (Increase) in Financial Investments		99.997	0
Adjustments for decrease (increase) in trade accounts receivable		-63.795.643	-74.698.925
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		17.971.823	-9.244.487
Adjustments for decrease (increase) in inventories		33.431.548	-73.398.943
Adjustments for increase (decrease) in trade accounts payable		42.579.712	155.267.054
Increase (Decrease) in Employee Benefit Liabilities		10.094.766	2.325.241
Adjustments for increase (decrease) in other operating payables		-923.999	2.698.541
Other Adjustments for Other Increase (Decrease) in Working Capital		5.374.497	-31.673.855
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	16	-17.550.515	-3.685.795
Income taxes refund (paid)		-49.714	-18.553.632
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	12, 13	1.431.549	17.964
Purchase of Property, Plant, Equipment and Intangible Assets	12, 13	-57.484.939	-28.822.490
Interest received		265.379	310.657
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		210.266.525	94.552.095
Repayments of borrowings		-171.302.717	-88.750.616
Payments of Lease Liabilities		-1.489.224	-2.354.754
Dividends Paid			-9.305.962
Interest paid		-11.325.765	-10.073.201
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		2.351.965	6.113.473
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	4	6.895.249	4.315.770
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	4	9.247.214	10.429.243

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent (member)									Non-controlling interests (member)
	Issued Capital	Inflation Adjustments on 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		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							
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	20.000.000	10.546.241	22.519.351	-2.908.035			3.869.431	34.531.791	88.558.779	88.558.779
Adjustments Related to Accounting Policy Changes										
Adjustments Related to Required Changes in Accounting Policies							509.267	509.267		509.267
Adjustments Related to Voluntary Changes in Accounting Policies										
Adjustments Related to Errors										
Other Restatements										
Restated Balances										
Transfers							34.531.791	-34.531.791		
Total Comprehensive Income (Loss)										
Profit (loss)								58.490.221	58.490.221	58.490.221
Other Comprehensive Income (Loss)				2.645.999					2.645.999	2.645.999
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							-9.305.962	-9.305.962		-9.305.962
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	20.000.000	10.546.241	22.519.351	-262.036			29.604.527	58.490.221	140.898.304	140.898.304
Statement of changes in equity (abstract)										
Statement of changes in equity (line items)										
Equity at beginning of period	20.000.000	10.546.241	241.529.271	-8.772.474			29.155.991	74.389.868	366.848.897	13.115.266 379.964.163
Adjustments Related to Accounting Policy Changes										
Adjustments Related to Required Changes in Accounting Policies							892.603	892.603		892.603
Adjustments Related to Voluntary Changes in Accounting Policies										
Adjustments Related to Errors										
Other Restatements										
Restated Balances										
Transfers							74.389.868	-74.389.868		
Total Comprehensive Income (Loss)										
Profit (loss)								-19.406.179	-19.406.179	604.643 -18.801.536
Other Comprehensive Income (Loss)			-21.482.012	-11.578.469					-35.060.481	-260.458 -35.320.939
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										

Previous Period
01.01.2022 - 30.09.2022

Current Period

01.01.2023 - 30.09.2023

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		20.000.000	10.546.241	218.047.259	-20.350.943					104.438.462	-19.406.179	313.274.840	13.450.451	326.725.291