



KAMUYU AYDINLATMA PLATFORMU

**TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ 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	3	85.271.656	91.177.125
Financial Investments		183.387.475	68.197.282
Financial Investments Held To Maturity	4	183.387.475	68.197.282
Trade Receivables		160.833.071	78.409.707
Trade Receivables Due From Related Parties	5	10.606.855	17.909.412
Trade Receivables Due From Unrelated Parties	6	150.226.216	60.500.295
Other Receivables		1.506.099	2.971.458
Other Receivables Due From Unrelated Parties	8	1.506.099	2.971.458
Inventories	9	176.650.675	75.500.539
Prepayments		13.706.821	74.219.540
Prepayments to Unrelated Parties	10	13.706.821	74.219.540
Current Tax Assets	22	0	4.736.044
Other current assets		19.865.445	3.805.131
Other Current Assets Due From Unrelated Parties	15	19.865.445	3.805.131
SUB-TOTAL		641.221.242	399.016.826
Total current assets		641.221.242	399.016.826
NON-CURRENT ASSETS			
Property, plant and equipment		244.969.396	245.834.287
Land and Premises	11	1.750.000	1.750.000
Buildings	11	80.173.133	81.000.000
Machinery And Equipments	11	148.102.806	150.238.927
Vehicles	11	12.079.202	10.089.499
Fixtures and fittings	11	362.834	314.440
Construction in Progress	11	2.501.421	2.441.421
Intangible assets and goodwill		3.486.566	3.400.000
Goodwill	12	3.400.000	3.400.000
Other Rights	12	86.566	0
Prepayments		121.132.665	18.144
Prepayments to Unrelated Parties	10	121.132.665	18.144
Deferred Tax Asset	22	8.041.630	3.810.939
Total non-current assets		377.630.257	253.063.370
Total assets		1.018.851.499	652.080.196
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		130.972.707	96.366.448
Current Borrowings From Unrelated Parties		130.972.707	96.366.448
Bank Loans	7	116.012.484	88.799.906
Lease Liabilities	7	14.317.652	7.370.306
Other short-term borrowings	7	642.571	196.236
Current Portion of Non-current Borrowings		180.505.859	59.768.266
Current Portion of Non-current Borrowings from Unrelated Parties		180.505.859	59.768.266
Bank Loans	7	180.505.859	59.768.266
Trade Payables		87.278.239	67.596.746
Trade Payables to Related Parties	5	0	9.853.487
Trade Payables to Unrelated Parties	6	87.278.239	57.743.259
Employee Benefit Obligations	14	5.283.681	1.431.730
Other Payables		19.556.040	4.234.108
Other Payables to Related Parties	5	17.562.352	3.857.684
Other Payables to Unrelated Parties	8	1.993.688	376.424
Deferred Income Other Than Contract Liabilities		28.645.017	19.252.036
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	28.645.017	19.252.036
Current provisions		2.042.426	878.558
Current provisions for employee benefits	14	2.019.626	855.758
Other current provisions	14	22.800	22.800
Other Current Liabilities		750.523	701.203
Other Current Liabilities to Unrelated Parties	15	750.523	701.203

SUB-TOTAL		455.034.492	250.229.095
Total current liabilities		455.034.492	250.229.095
NON-CURRENT LIABILITIES			
Long Term Borrowings		222.081.082	107.977.282
Long Term Borrowings From Unrelated Parties		222.081.082	107.977.282
Bank Loans	7	158.994.378	33.854.464
Lease Liabilities	7	63.086.704	74.122.818
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		2.351.749	1.285.321
Non-current provisions for employee benefits	0	2.351.749	1.285.321
Deferred Tax Liabilities	22	50.351.640	35.501.237
Total non-current liabilities		274.784.471	144.763.840
Total liabilities		729.818.963	394.992.935
EQUITY			
Equity attributable to owners of parent		286.855.284	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		150.082.567	160.796.628
Gains (Losses) on Revaluation and Remeasurement		150.082.567	160.796.628
Increases (Decreases) on Revaluation of Intangible assets	16	151.092.517	161.487.324
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-1.009.950	-690.696
Restricted Reserves Appropriated From Profits	16	3.416.899	2.332.525
Other reserves	16	8.303.163	8.816.579
Prior Years' Profits or Losses		64.013.799	37.917.547
Current Period Net Profit Or Loss		46.863.856	32.967.228
Non-controlling interests		2.177.252	81.754
Total equity		289.032.536	257.087.261
Total Liabilities and Equity		1.018.851.499	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 - 30.09.2023	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	17	368.463.291	241.499.530	179.152.532	76.257.325
Cost of sales	17	-298.698.143	-187.477.556	-153.242.562	-59.615.526
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		69.765.148	54.021.974	25.909.970	16.641.799
GROSS PROFIT (LOSS)		69.765.148	54.021.974	25.909.970	16.641.799
General Administrative Expenses	18	-12.933.598	-6.050.200	-4.904.775	-2.349.014
Marketing Expenses	18	-30.874.092	-13.754.290	-9.491.495	-4.337.940
Other Income from Operating Activities	19	70.335.598	18.563.882	26.440.397	7.483.364
Other Expenses from Operating Activities	19	-28.043.917	-21.949.177	-16.336.396	-8.501.040
PROFIT (LOSS) FROM OPERATING ACTIVITIES		68.249.139	30.832.189	21.617.701	8.937.169
Investment Activity Income	20	50.754.276	162.622	9.813.770	83.899
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		119.003.415	30.994.811	31.431.471	9.021.068
Finance income	21	6.586.590	13.270.081	1.250.096	7.003.739
Finance costs	21	-73.429.741	-19.470.201	-19.021.495	-6.757.407
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		52.160.264	24.794.691	13.660.072	9.267.400
Tax (Expense) Income, Continuing Operations		-3.200.910	-3.415.997	-2.540.297	-485.982
Current Period Tax (Expense) Income	22	-3.180.208	-4.180.293	-665	-653.532
Deferred Tax (Expense) Income	22	-20.702	764.296	-2.539.632	167.550
PROFIT (LOSS) FROM CONTINUING OPERATIONS		48.959.354	21.378.694	11.119.775	8.781.418
PROFIT (LOSS)		48.959.354	21.378.694	11.119.775	8.781.418
Profit (loss), attributable to [abstract]					
Non-controlling Interests		46.863.856	21.330.931	9.082.699	8.737.739
Owners of Parent		2.095.498	47.763	2.037.076	43.679
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		-10.714.062	-560.497	-10.872.142	-469.046
Gains (Losses) on Remeasurements of Defined Benefit Plans		-425.673	-700.621	-623.273	-586.307
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-10.288.389	140.124	-10.248.869	117.261
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		-10.394.807	0	-10.394.807	0
Taxes Relating to Remeasurements of Defined Benefit Plans		106.418	140.124	145.938	117.261
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Exchange Differences on Translation of Foreing Operations		0			
Gains (losses) on exchange differences on translation of Foreign Operations		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-10.714.062	-560.497	-10.872.142	-469.046
TOTAL COMPREHENSIVE INCOME (LOSS)		38.245.292	20.818.197	247.633	8.312.372
Total Comprehensive Income Attributable to					
Non-controlling Interests		2.095.498	47.763	2.037.076	43.679
Owners of Parent		36.149.794	20.770.434	-1.789.443	8.268.693

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		-119.359.662	-31.406.061
Profit (Loss)		46.863.856	21.330.931
Profit (Loss) from Continuing Operations		46.863.856	21.330.931
Adjustments to Reconcile Profit (Loss)		38.478.347	4.571.725
Adjustments for depreciation and amortisation expense	11	9.127.816	2.901.424
Adjustments for Impairment Loss (Reversal of Impairment Loss)		73.436	1.742.643
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	73.436	1.742.643
Adjustments for provisions		2.750.382	829.576
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	2.750.382	829.576
Adjustments for Interest (Income) Expenses		2.924.163	0
Adjustments for interest expense		2.924.163	0
Adjustments for unrealised foreign exchange losses (gains)		75.840.099	0
Adjustments for fair value losses (gains)		-46.869.414	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		-46.869.414	0
Adjustments for Tax (Income) Expenses	22	-3.200.910	-764.296
Adjustments for losses (gains) on disposal of non-current assets		-2.167.225	-162.622
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-2.167.225	-162.622
Other adjustments to reconcile profit (loss)		0	25.000
Changes in Working Capital		-210.485.645	-56.875.756
Adjustments for decrease (increase) in trade accounts receivable		-92.350.287	4.955.454
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-92.350.287	4.955.454
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.465.359	-458.996
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.465.359	-458.996
Adjustments for decrease (increase) in inventories		-101.150.136	-38.407.225
Decrease (Increase) in Prepaid Expenses		-60.601.802	-33.811.113
Adjustments for increase (decrease) in trade accounts payable		44.856.912	10.805.986
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		44.856.912	10.805.986
Increase (Decrease) in Employee Benefit Liabilities		3.851.951	852.133
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		9.392.981	3.572.759
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.950.623	-4.384.754
Decrease (Increase) in Other Assets Related with Operations		-16.060.314	-1.887.358
Increase (Decrease) in Other Payables Related with Operations		109.691	-2.497.396
Cash Flows from (used in) Operations		-125.143.442	-30.973.100
Payments Related with Provisions for Employee Benefits	14	-945.759	-432.961
Income taxes refund (paid)	22	6.729.539	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-6.182.266	-83.926.396
Proceeds from sales of property, plant, equipment and intangible assets		2.447.263	107.334
Proceeds from sales of property, plant and equipment	11	2.447.263	107.334
Purchase of Property, Plant, Equipment and Intangible Assets		-8.629.529	-9.447.257
Purchase of property, plant and equipment	11	-8.629.529	-9.447.257
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0	-74.586.473
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		119.636.459	108.709.498
Proceeds from borrowings		474.402.658	102.716.333
Proceeds from Loans		474.402.658	102.716.333
Repayments of borrowings		-220.244.798	-6.182.076
Loan Repayments		-220.244.798	-6.182.076

Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		-68.320.779	0
Dividends Paid		0	-2.600.000
Interest paid		-63.474.470	14.838.518
Other inflows (outflows) of cash		-2.726.152	-63.277
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.905.469	-6.622.959
Net increase (decrease) in cash and cash equivalents		-5.905.469	-6.622.959
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		91.177.125	44.192.721
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		85.271.656	37.569.762

[illegible]

Current Period 01.01.2023 - 30.09.2023															0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity									-513.416	-5.786.602		-6.300.018		-6.300.018
	Equity at end of period		14.175.000	151.092.517	-1.009.950			3.416.899	8.303.163	64.013.799	46.863.856	286.855.284	2.177.252	289.032.536	