

KAMUYU AYDINLATMA PLATFORMU

TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2024 - 1. 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 31.03.2024	Previous Period 31.12.2023
tement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	121.465.163	113.897.
Financial Investments		213.680.486	225.162.
Financial Investments Held To Maturity	4	213.680.486	225.162
Trade Receivables		179.178.371	209.902
Trade Receivables Due From Related Parties	3	8.204.425	8.590
Trade Receivables Due From Unrelated Parties	6	170.973.946	201.311
Other Receivables		5.956.333	3.693
Other Receivables Due From Unrelated Parties Inventories	8 9	5.956.333 159.551.330	3.693 181.414
	9	174.553.947	181.414
Prepayments Prepayments to Unrelated Parties	10	174.553.947	182.140
Current Tax Assets	22	4.826	36
Other current assets		10.301.440	16.710
Other Current Assets Due From Unrelated Parties	15	10.301.440	16.710
SUB-TOTAL		864.691.896	932.958
Total current assets		864.691.896	932.958
NON-CURRENT ASSETS			
Financial Investments		0	
Other Receivables		0	
Property, plant and equipment		534.693.041	462.628
Land and Premises	11	3.828.687	3.828
Buildings	11	150.074.349	151.233
Machinery And Equipments	11	350.541.251	279.778
Vehicles	11	21.938.261	19.820
Fixtures and fittings	11	2.738.832	2.36
Leasehold Improvements	11	942.881	969
Construction in Progress	11	4.628.780	4.628
Intangible assets and goodwill		21.447.373	21.452
Goodwill	12	20.851.729	20.85
Other Rights	12	595.644	600
Prepayments		50.382.121	58.148
Prepayments to Unrelated Parties	10	50.382.121	58.148
Deferred Tax Asset	22	7.311.808	30.559
Total non-current assets		613.834.343	572.78
Total assets		1.478.526.239	1.505.74
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		233.039.183	298.536
Current Borrowings From Unrelated Parties		233.039.183	298.530
Bank Loans	7	209.603.787	281.079
Lease Liabilities	7	23.435.396	17.456
Current Portion of Non-current Borrowings		120.374.820	153.82
Current Portion of Non-current Borrowings from		120.374.820	153.82
Unrelated Parties			
Bank Loans	7	120.374.820	153.82
Other Financial Liabilities	-	23.645.067	10.60
Other Miscellaneuous Financial Liabilities	7	23.645.067	10.60
Trade Payables	C	114.849.074	102.81
Trade Payables to Unrelated Parties	6	114.849.074	102.81
Employee Benefit Obligations Other Payables	14	7.053.943 2.172.580	4.13° 4.00°
Other Payables Other Payables to Related Parties	3	2.172.580	1.06
Other Payables to Related Parties Other Payables to Unrelated Parties	8	2.172.580	2.94
•	<u> </u>	43.209.144	41.214
Deterred Income Other Luan Contract Francisco		75,209,144	41.21
Deferred Income Other Than Contract Liabilities Deferred Income Other Than Contract Liabilities from	10	43 209 144	∆ 1 71,
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	43.209.144	41.214
Deferred Income Other Than Contract Liabilities from	10	43.209.144 2.092.122 2.041.122	41.214 3.085 3.027

Other current provisions	14	51.000	58.682
Other Current Liabilities		1.103.474	924.639
Other Current Liabilities to Unrelated Parties	15	1.103.474	924.639
SUB-TOTAL SUB-TOTAL		547.539.407	619.153.100
Total current liabilities		547.539.407	619.153.100
NON-CURRENT LIABILITIES			
Long Term Borrowings		331.948.464	253.363.536
Long Term Borrowings From Unrelated Parties		331.948.464	253.363.536
Bank Loans	7	246.721.156	185.531.798
Lease Liabilities	7	85.227.308	67.831.738
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		4.865.085	1.246.049
Non-current provisions for employee benefits	14	4.865.085	1.246.049
Deferred Tax Liabilities	22	71.029.688	96.220.085
Total non-current liabilities		407.843.237	350.829.670
Total liabilities		955.382.644	969.982.770
EQUITY			
Equity attributable to owners of parent		524.396.034	535.312.634
Issued capital	16	14.175.000	14.175.000
Inflation Adjustments on Capital	16	118.500.350	118.500.350
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		186.065.730	186.880.529
Gains (Losses) on Revaluation and Remeasurement		186.065.730	186.880.529
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	188.896.930	188.896.930
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.831.200	-2.016.401
Restricted Reserves Appropriated From Profits		10.582.895	10.582.895
Other Restricted Profit Reserves	16	10.582.895	10.582.895
Other reserves		0	24.296.133
Prior Years' Profits or Losses		180.877.727	158.989.238
Current Period Net Profit Or Loss		14.194.332	21.888.489
Non-controlling interests		-1.252.439	452.010
Total equity		523.143.595	535.764.644
Total Liabilities and Equity		1.478.526.239	1.505.747.414



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
tatement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	17	170.213.471	160.199.09
Cost of sales	17	-150.038.807	-142.427.39
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		20.174.664	17.771.7
GROSS PROFIT (LOSS)		20.174.664	17.771.7
General Administrative Expenses	18	-5.787.831	-6.106.9
Marketing Expenses	18	-20.185.966	-12.601.1
Research and development expense		0	
Other Income from Operating Activities	19	29.913.911	10.824.0
Other Expenses from Operating Activities	19	-21.850.278	-4.837.9
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.264.500	5.049.6
Investment Activity Income	20	39.344.118	9.783.4
Investment Activity Expenses	20	0	-4.262.7
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		41.608.618	10.570.3
Finance income	21	10.717.212	9.162.4
Finance costs	21	-43.956.166	-23.733.8
Gains (losses) on net monetary position		-4.776.937	21.131.9
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.592.727	17.130.8
Tax (Expense) Income, Continuing Operations		8.954.489	-9.281.
Current Period Tax (Expense) Income	22	0	-390.6
Deferred Tax (Expense) Income	22	8.954.489	-8.890.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		12.547.216	7.849.
PROFIT (LOSS)		12.547.216	7.849.4
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-1.647.116	21.0
Owners of Parent		14.194.332	7.828.3
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		-2.072.264	-875.0
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.763.019	-1.166.7
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		690.755	291.0
Deferred Tax (Expense) Income		690.755	291.6
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		-2.072.264	-875.0
TOTAL COMPREHENSIVE INCOME (LOSS)		10.474.952	6.974.3
Total Comprehensive Income Attributable to			
Non-controlling Interests		77.098	67.0
Owners of Parent		10.397.854	6.907.3



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		89.563.080	-68.287.66
Profit (Loss)		14.194.332	7.828.34
Adjustments to Reconcile Profit (Loss)		-11.914.898	-52.931.31
Adjustments for depreciation and amortisation expense	11	12.265.796	6.601.14
Adjustments for Impairment Loss (Reversal of Impairment Loss)		110.445	66.24
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	110.445	66.24
Adjustments for provisions		1.620.349	2.112.78
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	1.620.349	2.112.78
Adjustments for Interest (Income) Expenses		0	
Adjustments for Tax (Income) Expenses	22	-1.252.383	-13.168.98
Other adjustments for non-cash items		0	36.15
Adjustments for losses (gains) on disposal of non-current assets		-24.169.968	-3.744.76
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-24.169.968	-3.744.76
Adjustments Related to Gain and Losses on Net Monetary Position		-489.137	-44.833.90
Changes in Working Capital		87.263.270	-31.339.97
Adjustments for decrease (increase) in trade accounts receivable		30.613.335	-70.815.22
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		30.613.335	-70.815.22
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.146.338	2.749.93
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		4.146.338	2.749.9
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories		21.863.151	-8.324.45
Decrease (Increase) in Prepaid Expenses		15.353.642	37.639.54
Adjustments for increase (decrease) in trade accounts payable		10.196.522	11.797.39
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		10.196.522	11.797.3
Increase (Decrease) in Employee Benefit Liabilities		2.916.886	1.877.0
Adjustments for increase (decrease) in other operating payables		178.837	-290.67
Increase (Decrease) in Other Operating Payables to Unrelated Parties		178.837	-290.6
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		1.994.559	-5.973.56
Cash Flows from (used in) Operations		89.542.704	-76.442.94
Payments Related with Provisions for Employee Benefits	14	-11.461	-561.83
Income taxes refund (paid)	22	31.837	8.717.11
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and		-48.673.432 24.169.969	20.512.3 ! 4.209.66
intangible assets Proceeds from sales of property, plant and equipment		24.169.969	4.209.60
Purchase of Property, Plant, Equipment and Intangible Assets		-84.325.157	-115.94
Purchase of property, plant and equipment Cash payments for futures contracts, forward contracts,		-84.325.157	-115.94
option contracts and swap contracts		11.481.756	16.418.63
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-33.322.421	30.352.69
Proceeds from borrowings		124.013.386	90.254.64
Proceeds from Loans		124.013.386	90.254.64
Repayments of borrowings		-50.703.814	-28.769.6
Loan Repayments		-50.703.814	-28.769.6
Interest paid	21	-45.029.736	-24.442.03
Other inflows (outflows) of cash		-61.602.257	-6.690.26
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		7.567.227	-17.422.63
Net increase (decrease) in cash and cash equivalents		7.567.227	-17.422.63

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		113.897.936	172.866.080
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	121.465.163	155.443.467



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

																	Equity												
			Equity attributable to owners of parent [member]																										
												Other Accun	mulated Comprehensive	Income That Will Not B	3e Reclassified In	Profit Or Loss				Other Accu	umulated Comprehensive Inco	ne That Will Be Reclassifi	ed In Profit Or Loss				Retained Earning	7	
		Footnote Reference		Ralancing	g. Additional			Effects of 1	Put Option						se rectassified iff	Profit of Eoss			Dacania Of Caine av Lace				ed III Front Of Loss		Postrice	tod Other	Retained Larriing	Non-co	ontrolling erests [
			Issued Adju Capital on	nflation Account justments for n Capital Merger	Capital Contribution of	Capital Treasury A Advance Shares	Capital Sha Adjustments due premi to or Cross-Ownership disco	Effects of I re Combinations F ums of Entities or F Businesses unts Under Common No Control	evaluation und Related with n-controlling	Accumulated Gains (Losses)	Gains/Losses	s on Revaluation and Re	emeasurement (member	Gains (Loss	ses) Due Gain: e in Fair on I inancial Instru lity H	s (Losses) Hedging ments that Hedge Share Of Othe Comprehensive incoments that Associates And Journal Sedge	ome Of	Other Exchange	Reserve Of Gains or Loss Hedge Gains or		s (Losses) on Revaluation and R Gains (Losses) fror	Cha in V	Change in Value of	Change in Value of Foreign Share of Other Comprehensive Incom- of Associates and Joint	Reserve Approprient Gains From Pro	equity other reserves [member]	Advance Dividend Payments (Net) Prior Years' Net Pr	me fit	ember]
				Capital	Shareholders			Control	Interests	Investments in Equity Instruments	Decreases (Inc Decreases) on Dec Revaluation of Property, Plant Rev and of Ir	creases (creases) on valuation valuation of	Gains (Losses) on Remeasurements Rev of Defined Ind Benefit Plans De	aluation Change in	able to inves	Hedge Ventures Accounte tments in Using Equity Metho equity will not be Reclassifuruments Profit or Loss	od that ified to	Of Other Gains (Losses) Translation	Losses on Cash Hedges of Flow Net Hedges Investment	Gains Remease or or Reclast Losses	of Value through	Reserve of of T Other Valu Remeasuring Opt or Reclassification	range Value of Forward Elements of Forward Contracts	Change in Comprehensive Incomo f Associates and Joining Currency Basis Spreads Ventures Accounted to Using Equity Method th will be Reclassified to Profit or Loss	or ((Net) Prior Years' Net Pr Profits or Losses or Lo	5	
	Statement of changes in equity [abstract]										Equipment	Assets Right-of-use Assets	Benefit Plans De	reases)					in Foreign Operations		le-for-sale ial Assets Comprehensive Income	Adjustments							
	Statement of changes in equity [line items]																												
	Equity at beginning of period		14.175.000 118	18.500.350							163.965.966		-1.418.851												9.07	1.929 20.427.648	122.989.826 37.510	78 485.222.247	0 485.222.247
	Adjustments Related to Accounting Policy Changes																												0
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																												0
	Adjustments Related to Errors																												0
	Other Restatements																									3.792.193		3.792.193	3.792.193
	Restated Balances Transfers																								151/	0.055	25 000 412	-	0
	Total Comprehensive Income (Loss)																								1.510	0.966	35.999.412	78	0 0
	Profit (loss)																										7.828	7.828.344	0 7.828.344
	Other Comprehensive Income (Loss)												665.125															665.125	665.125
	Issue of equity																												0
	Capital Decrease																												0
	Capital Advance Effect of Merger or Liquidation or Division																												0
	Effects of Business Combinations Under Common Control																												0
	Advance Dividend Payments																												0
Previous Period 01.01.2023 - 31.03.2023	Dividends Paid																												0
01.01.2023 31.03.2023	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share																												0
	Transactions Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment																												0
	Transactions Acquisition or Disposal of a Subsidiary																												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																												0
	control, equity Transactions with noncontrolling shareholders																												208.607 208.607
	Increase through Other Contributions by Owners																												208.607
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability)																												0
	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																												0
	Cost or Unier Carrying Amount or Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value																												0
	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																												0
	Accounting is Applied Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in																												
	or roteign 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																												0
	Equity at end of period		14.175.000 118	18.500.350 0	0 0	0 0	0	0 0	0	0 0	163.965.966	0 0	0 -753.726	0 0	0	0	0 0	0 0 0	0 0	0 0	0	0 0	0 0	0	0 0 0 10.582	2.895 0 24.219.84	0 158.989.238 7.828	44 0 497.507.909	208.607 497.716.516
	Statement of changes in equity [abstract]																												
	Statement of changes in equity [line items]																												
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		14.175.000 118	18.500.350 0	0 0	0 0	0	0 0	0	0 0	188.896.930	0 0	-2.016.401	0 0	0	0	0 0	0 0 0	0 0	0 0	0	0 0	0 0	0	0 0 0 10.582	2.895 0 24.296.133	0 158.989.238 21.888	89 0 535.312.634	452.010 535.764.644
	Adjustments Related to Required Changes in																												
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																												
	Adjustments Related to Errors																												
	Other Restatements																									24.296.133		-24.296.134	-24.296.134
	Restated Balances																												
	Transfers Total Comprehensive Income (Loss)																										21.888.489 21.888	89	0 0
	Profit (loss)																										14.194	32 14.194.332	14.194.332
	Other Comprehensive Income (Loss)												-814.799															-814.798	-814.798
	Issue of equity																												
	Capital Decrease																												
	Capital Advance Effect of Merger or Liquidation or Division																												
	Effects of Business Combinations Under Common																												
	Control																												

	Advance Dividend Payments								
Current Period 01.01.2024 - 31.03.2024	Dividends Paid								
01.01.2024 - 31.03.2024	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							-1.704.449 -1.704.	4.449
	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	14.175.000 118.500.350	188.896.930	-2.831.200			10.582.895	180.877.727 14.194.332 0 524.396.034 -1.252.439 523.143.	3.595