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KAMUYU AYDINLATMA PLATFORMU

MEGA POLİETİLEN KÖPÜK SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	AG YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

MEGA POLİETİLEN KÖPÜK SANAYİ VE TİCARET A.Ş.

1 OCAK – 30 HAZİRAN 2024 HESAP DÖNEMİNE AİT

FİNANSAL TABLOLARI HAKKINDA SINIRLI BAĞIMSIZ DENETİM RAPORU

Mega Polietilen Köpük Sanayi Ticaret A.Ş.

Genel Kurulu'na

Giriş

Mega Polietilen Köpük Sanayi Ticaret A.Ş.'nin ("Grup") 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar tablosunun, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartlarına uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanmasından ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Mega Polietilen Köpük Sanayi Ticaret A.Ş.'nin ("Grup") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Ahmet Gündüz'dür.

İstanbul, 30 Eylül 2024

AG YMM VE BAĞIMSIZ DENETİM A.Ş.

AHMET GÜNDÜZ

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	15.696.126	18.818.242
Trade Receivables		2.931.174.178	2.145.150.837
Trade Receivables Due From Unrelated Parties	7	2.931.174.178	2.145.150.837
Other Receivables		1.714.896	2.153.307
Other Receivables Due From Unrelated Parties	8	1.714.896	2.153.307
Inventories	10	1.108.703.240	985.940.217
Prepayments		1.438.686.313	412.987.220
Prepayments to Unrelated Parties	12	1.438.686.313	412.987.220
Current Tax Assets		307.667	408.985
Other current assets	29	79.807.370	57.286.917
SUB-TOTAL		**5.576.089.790**	**3.622.745.725**
Total current assets		**5.576.089.790**	**3.622.745.725**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	4	100.000	124.735
Property, plant and equipment	14	926.205.880	929.803.601
Right of Use Assets	20	23.639.363	25.032.649
Intangible assets and goodwill		5.432.653	5.144.336
Other intangible assets	17	5.432.653	5.144.336
Prepayments		691.276	7.887.999
Prepayments to Unrelated Parties	12	691.276	7.887.999
Deferred Tax Asset	40	36.238.758	71.648.011
Total non-current assets		**992.307.930**	**1.039.641.331**
Total assets		**6.568.397.720**	**4.662.387.056**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		847.730.534	833.710.333
Current Borrowings From Unrelated Parties	47	847.730.534	833.710.333
Current Portion of Non-current Borrowings		20.063.653	31.593.741
Current Portion of Non-current Borrowings from Unrelated Parties	47	20.063.653	31.593.741
Trade Payables		2.345.641.326	1.614.315.775
Trade Payables to Unrelated Parties	7	2.345.641.326	1.614.315.775
Employee Benefit Obligations	27	42.060.794	36.858.439
Other Payables		98.786.424	136.273.172
Other Payables to Related Parties	6-9	86.723.630	120.671.572
Other Payables to Unrelated Parties	9	12.062.794	15.601.600
Deferred Income Other Than Contract Liabilities		1.489.153.693	382.171.395
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	1.489.153.693	382.171.395
Current tax liabilities, current	40	446.449	274.109
Current provisions		204.141	224.614
Current provisions for employee benefits	25	204.141	224.614
Other Current Liabilities	29	35.254.028	20.192.636
SUB-TOTAL		**4.879.341.042**	**3.055.614.214**
Total current liabilities		**4.879.341.042**	**3.055.614.214**
NON-CURRENT LIABILITIES			
Long Term Borrowings		25.364.123	43.176.944
Long Term Borrowings From Unrelated Parties	47	25.364.123	43.176.944
Non-current provisions		4.643.047	5.610.204
Non-current provisions for employee benefits	25	4.643.047	5.610.204
Total non-current liabilities		**30.007.170**	**48.787.148**
Total liabilities		**4.909.348.212**	**3.104.401.362**
EQUITY			
Equity attributable to owners of parent		1.659.049.508	1.557.985.694
Issued capital	30	275.000.000	250.000.000
Inflation Adjustments on Capital		495.797.830	492.231.082
Share Premium (Discount)		162.812.420	77.968.609

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-250.080	-178.975
Gains (Losses) on Revaluation and Remeasurement		-250.080	-178.975
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-250.080	-178.975
Restricted Reserves Appropriated From Profits	30	11.360.861	11.360.861
Prior Years' Profits or Losses	30	726.604.117	418.483.775
Current Period Net Profit Or Loss		-12.275.640	308.120.342
Total equity		**1.659.049.508**	**1.557.985.694**
Total Liabilities and Equity		**6.568.397.720**	**4.662.387.056**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	31	3.046.161.075	1.490.514.415	1.500.781.246	716.593.184
Cost of sales	31	-2.918.443.447	-1.176.341.272	-1.423.645.815	-545.159.547
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		127.717.628	314.173.143	77.135.431	171.433.637
GROSS PROFIT (LOSS)		127.717.628	314.173.143	77.135.431	171.433.637
General Administrative Expenses	28-33	-51.556.165	-26.314.548	-26.302.505	-13.065.823
Marketing Expenses	28-33	-3.512.209	-6.177.932	-1.603.814	-3.703.040
Other Income from Operating Activities	34	355.576.583	97.923.172	148.077.393	32.564.364
Other Expenses from Operating Activities	34	-222.699.452	-130.570.509	-92.960.168	-83.085.458
PROFIT (LOSS) FROM OPERATING ACTIVITIES		205.526.385	249.033.326	104.346.337	104.143.680
Investment Activity Income	35	61.234	1.229.360	19.354	542.321
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-142.534	-11.126.383	-142.534	-5.178.343
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		205.445.085	239.136.303	104.223.157	99.507.658
Finance income	37	63.275	85.524	27.511	39.038
Finance costs	37	-137.521.846	-74.979.584	-66.528.766	-37.666.341
Gains (losses) on net monetary position		-119.534.681	-53.713.467	-57.842.324	-13.237.416
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-51.548.167	110.528.776	-20.120.422	48.642.939
Tax (Expense) Income, Continuing Operations		39.272.527	29.777.698	-1.752.324	17.068.819
Current Period Tax (Expense) Income	40		-291.121		
Deferred Tax (Expense) Income	40	39.272.527	30.068.819	-1.752.324	17.068.819
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.275.640	140.306.474	-21.872.746	65.711.758
PROFIT (LOSS)		-12.275.640	140.306.474	-21.872.746	65.711.758
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.275.640	140.306.474	-21.872.746	65.711.758
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-12.275.640	140.306.474	-21.872.746	65.711.758
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-283.964**	**853.214**	**-121.982**	**379.532**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-283.964	853.214	-121.982	379.532
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-283.964**	**853.214**	**-121.982**	**379.532**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.559.604**	**141.159.688**	**-21.994.728**	**66.091.290**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.559.604	141.159.688	-21.994.728	66.091.290

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**109.446.328**	**-80.451.221**
Profit (Loss)		-12.275.640	140.306.474
Profit (Loss) from Continuing Operations	29	-12.275.640	140.306.474
Adjustments to Reconcile Profit (Loss)		**92.344.213**	**43.874.191**
Adjustments for depreciation and amortisation expense	14,17,20	15.412.289	24.396.527
Adjustments for provisions		336.604	-68.360
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	336.604	-32.218
Adjustments for (Reversal of) Other Provisions		0	-36.142
Adjustments for Tax (Income) Expenses	38	76.595.320	19.546.024
Changes in Working Capital		**29.075.902**	**-264.397.299**
Adjustments for decrease (increase) in trade accounts receivable	6,7	-459.300.089	1.066.549.665
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	0	625.954.763
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-459.300.089	440.594.902
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	295.375	444.283
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	295.375	444.283
Adjustments for decrease (increase) in inventories	10	358.528.365	-196.986.253
Decrease (Increase) in Prepaid Expenses	12	-84.168.503	175.245.416
Adjustments for increase (decrease) in trade accounts payable	6,7	37.165.349	-1.414.505.494
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	0	-694.525.316
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	37.165.349	-719.980.178
Increase (Decrease) in Employee Benefit Liabilities	27	23.244.235	5.139.148
Adjustments for increase (decrease) in other operating payables	9	11.794.822	16.659.701
Increase (Decrease) in Other Operating Payables to Related Parties	6	14.227.751	14.925.756
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-2.432.929	1.733.945
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	105.156.804	93.257.698
Other Adjustments for Other Increase (Decrease) in Working Capital		36.359.544	-10.201.463
Decrease (Increase) in Other Assets Related with Operations	28	41.583.747	-10.208.485
Increase (Decrease) in Other Payables Related with Operations	28	-5.224.203	7.022
Cash Flows from (used in) Operations		**109.144.475**	**-80.216.634**
Income taxes refund (paid)	38	301.853	-234.587
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-9.987.994**	**-8.895.838**
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		16.330	22.871
Purchase of Property, Plant, Equipment and Intangible Assets		-10.004.324	-8.918.709
Purchase of property, plant and equipment	14	-9.368.043	-8.828.767
Purchase of intangible assets		-636.281	-89.942
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	29	**-102.580.450**	**71.348.073**
Proceeds from Issuing Shares or Other Equity Instruments		0	7.723.353
Proceeds from issuing shares	29	0	7.723.353
Proceeds from borrowings	45	-103.706.573	66.488.750
Proceeds from Loans	45	-103.706.573	66.488.750
Payments of Lease Liabilities	20	1.126.123	-2.864.030
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.122.116	-17.998.986
Net increase (decrease) in cash and cash equivalents		-3.122.116	-17.998.986
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**18.818.242**	**88.643.406**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**15.696.126**	**70.644.420**

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	Share premiums or discounts	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]	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			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	29	**250.000.000**	**451.923.982**	**73.976.173**	**-16.395**			**11.360.861**	**316.989.754**	**101.494.021**	**1.205.728.395**	**0**	**1.205.728.395**
	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													
	Restated Balances													
	Transfers		0	0	0	0			0	101.494.021	-101.494.021	0	0	0
	Total Comprehensive Income (Loss)	29	0	0	0	907.685			0	0	140.306.474	141.214.159	0	141.214.159
	Profit (loss)		0	0	0	0			0	0	140.306.474	140.306.474	0	140.306.474
	Other Comprehensive Income (Loss)	29	0	0	0	907.685			0	0	0	983.976	0	983.976
	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													
	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		0	0	7.723.336	0			0	0	0	7.723.336	0	7.723.336
	Equity at end of period		**250.000.000**	**451.923.982**	**81.699.508**	**891.290**			**11.360.861**	**418.483.775**	**140.306.474**	**1.354.665.890**	**0**	**1.354.665.890**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	29	**250.000**	**492.231.082**	**77.968.435**	**-250.080**			**11.360.861**	**418.483.775**	**308.120.342**	**1.557.914.415**	**0**	**1.557.914.415**
	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													
	Restated Balances													
	Transfers		0	0	0	0			0	308.120.342	-308.120.342	0		0
	Total Comprehensive Income (Loss)	29	0	0	0	0			0	0	-12.275.640	-12.275.640	0	-12.275.640
	Profit (loss)		0	0	0	0			0	0	-12.275.640	-12.275.640	0	-12.275.640
	Other Comprehensive Income (Loss)													
	Issue of equity		25.000.000	3.566.748	0	0			0	0	0	28.566.748	0	28.566.748
	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 01.01.2024 - 30.06.2024	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																
	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		0	0	84.843.985	0					0	0	0		84.843.985	0	84.843.985
	Equity at end of period		**275.000.000**	**495.797.830**	**162.812.420**	**-250.080**					**11.360.861**	**726.604.117**	**-12.275.640**		**1.659.049.508**	**0**	**1.659.049.508**