KAMUYU AYDINLATMA PLATFORMU

MEGA POLİETİLEN KÖPÜK SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	12.995.864	20.496.624
Trade Receivables		4.842.302.554	2.336.474.869
Trade Receivables Due From Unrelated Parties	7	4.842.302.554	2.336.474.869
Other Receivables		1.714.896	2.345.358
Other Receivables Due From Unrelated Parties	9	1.714.896	2.345.358
Inventories	10	536.235.587	1.073.875.319
Prepayments		2.005.732.852	449.821.170
Prepayments to Unrelated Parties	12	2.005.732.852	449.821.170
Current Tax Assets	40	433.770	445.462
Other current assets		42.861.726	62.396.284
Other Current Assets Due From Unrelated Parties	29	42.861.726	62.396.284
SUB-TOTAL		**7.442.277.249**	**3.945.855.086**
Total current assets		**7.442.277.249**	**3.945.855.086**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	4	100.000	135.860
Property, plant and equipment	14	994.430.843	1.012.731.930
Right of Use Assets	20	24.783.760	27.265.288
Intangible assets and goodwill		5.776.792	5.603.154
Other intangible assets	17	5.776.792	5.603.154
Prepayments		709.017	8.591.523
Prepayments to Related Parties	12	709.017	8.591.523
Deferred Tax Asset	40	25.850.182	78.038.231
Total non-current assets		**1.051.650.594**	**1.132.365.986**
Total assets		**8.493.927.843**	**5.078.221.072**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		847.814.474	908.068.191
Current Borrowings From Related Parties	47	847.814.474	908.068.191
Current Portion of Non-current Borrowings		21.673.951	34.411.558
Current Portion of Non-current Borrowings from Unrelated Parties	47	21.673.951	34.411.558
Trade Payables		3.277.516.400	1.758.295.115
Trade Payables to Unrelated Parties	7	3.277.516.400	1.758.295.115
Employee Benefit Obligations	27	50.029.793	40.145.809
Other Payables		103.334.866	148.427.251
Other Payables to Related Parties	6-9	87.128.530	131.434.158
Other Payables to Unrelated Parties		16.206.336	16.993.093
Deferred Income Other Than Contract Liabilities		2.247.400.972	416.256.911
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	2.247.400.972	416.256.911
Current tax liabilities, current	40	571.061	298.556
Current provisions		239.765	244.647
Current provisions for employee benefits	25	239.765	244.647
Other current provisions	25	0	0
Other Current Liabilities		13.807.851	21.993.598
Other Current Liabilities to Unrelated Parties		13.807.851	21.993.598
SUB-TOTAL		**6.562.389.133**	**3.328.141.636**
Total current liabilities		**6.562.389.133**	**3.328.141.636**
NON-CURRENT LIABILITIES			
Long Term Borrowings		25.007.609	47.027.856
Long Term Borrowings From Unrelated Parties		25.007.609	47.027.856
Bank Loans	47	25.007.609	47.027.856
Employee Benefit Obligations	25	4.821.609	6.110.573
Total non-current liabilities		**29.829.218**	**53.138.429**
Total liabilities		**6.592.218.351**	**3.381.280.065**
EQUITY			
Equity attributable to owners of parent		1.901.709.492	1.696.941.007

Issued capital	30	275.000.000	250.000.000
Inflation Adjustments on Capital	30	564.550.595	558.429.990
Share Premium (Discount)	30	156.312.666	84.922.558
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-264.807	-194.937
Gains (Losses) on Revaluation and Remeasurement		-264.807	-194.937
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-264.807	-194.937
Restricted Reserves Appropriated From Profits		12.374.127	12.374.126
Legal Reserves	30	12.374.127	12.374.126
Prior Years' Profits or Losses	30	791.409.270	455.807.958
Current Period Net Profit Or Loss		102.327.641	335.601.312
Total equity		**1.901.709.492**	**1.696.941.007**
Total Liabilities and Equity		**8.493.927.843**	**5.078.221.072**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	31	6.860.037.470	3.741.542.919	3.542.158.827	1.668.258.820
Cost of sales	31	-6.472.450.133	-3.200.399.087	-3.293.681.531	-1.504.155.695
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		387.587.337	541.143.832	248.477.296	164.103.125
GROSS PROFIT (LOSS)		387.587.337	541.143.832	248.477.296	164.103.125
General Administrative Expenses	28-33	-69.866.690	-57.235.727	-13.711.715	-21.315.151
Marketing Expenses	28-33	-5.500.957	-12.030.817	-1.675.459	-3.795.958
Other Income from Operating Activities	34	417.553.477	153.032.351	30.259.463	27.815.734
Other Expenses from Operating Activities	34	-317.467.702	-172.216.680	-74.903.459	9.741.644
PROFIT (LOSS) FROM OPERATING ACTIVITIES		412.305.465	452.692.959	188.446.126	176.549.394
Investment Activity Income	35	78.532	1.441.095	11.836	
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	35	-178.524	-8.088.521	-35.990	-675.578
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		412.205.473	446.045.533	188.421.972	175.873.816
Finance income	37	83.143	121.108	19.868	18.830
Finance costs	37	-162.562.240	-145.078.575	-25.040.394	-51.631.647
Gains (losses) on net monetary position		-176.523.521	-45.510.716	-56.988.840	-11.554.609
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		73.202.855	255.577.350	106.412.606	112.706.390
Tax (Expense) Income, Continuing Operations		29.124.786	18.659.195	-13.650.850	-1.180.171
Current Period Tax (Expense) Income	40	0	-400.823	0	-206.864
Deferred Tax (Expense) Income	40	29.124.786	19.060.018	-13.650.850	-973.307
PROFIT (LOSS) FROM CONTINUING OPERATIONS		102.327.641	274.236.545	92.761.756	111.526.219
PROFIT (LOSS)		102.327.641	274.236.545	92.761.756	111.526.219
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		102.327.641	274.236.545	92.761.756	111.526.219
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 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		102.327.641	274.236.545	92.761.756	111.526.219
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**102.327.641**	**274.236.545**	**92.761.756**	**111.526.219**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		102.327.641	274.236.545	92.761.756	111.526.219

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-4.958.903**	**-111.811.903**
Profit (Loss)		102.327.641	274.236.545
Profit (Loss) from Continuing Operations	29	102.327.641	274.236.545
Adjustments to Reconcile Profit (Loss)		**72.573.830**	**47.686.989**
Adjustments for depreciation and amortisation expense	14,17,20	21.452.354	26.516.658
Adjustments for provisions	25	-1.339.078	-74.301
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	-45.232	-35.018
Adjustments for (Reversal of) Other Provisions		-1.293.846	-39.283
Adjustments for Tax (Income) Expenses	38	52.460.554	21.244.632
Changes in Working Capital		**-179.736.139**	**-433.480.464**
Adjustments for decrease (increase) in trade accounts receivable	6,7	-2.495.827.685	1.016.129.783
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	0	577.245.862
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-2.495.827.685	438.883.921
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	17.165.020	482.892
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	17.165.020	482.892
Adjustments for decrease (increase) in inventories	10	537.639.732	-214.104.949
Decrease (Increase) in Prepaid Expenses	12	-1.548.029.176	190.474.769
Adjustments for increase (decrease) in trade accounts payable	6,7	1.539.221.285	-1.537.430.265
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	0	-754.881.650
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	1.539.221.285	-782.548.615
Increase (Decrease) in Employee Benefit Liabilities	27	9.883.984	5.585.755
Adjustments for increase (decrease) in other operating payables	9	-45.092.385	18.107.479
Increase (Decrease) in Other Operating Payables to Related Parties	6	-44.305.613	16.222.849
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-786.772	1.884.630
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	1.813.477.141	98.362.072
Other Adjustments for Other Increase (Decrease) in Working Capital	28	-8.174.055	-11.088.000
Decrease (Increase) in Other Assets Related with Operations	28	-8.185.747	-11.095.633
Increase (Decrease) in Other Payables Related with Operations		11.692	7.633
Cash Flows from (used in) Operations		**-4.834.668**	**-111.556.930**
Income taxes refund (paid)	38	-124.235	-254.973
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.438.865**	**-9.670.900**
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		35.860	22.871
Purchase of Property, Plant, Equipment and Intangible Assets	14	-1.474.725	-9.693.771
Purchase of property, plant and equipment	14	-1.301.087	-9.596.013
Purchase of intangible assets		-173.638	-97.758
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.102.991**	**67.548.436**
Proceeds from Issuing Shares or Other Equity Instruments	29	96.390.108	8.394.536
Proceeds from issuing shares	29	96.390.108	8.394.536
Proceeds from borrowings	45	-95.011.571	62.266.822
Proceeds from Loans	45	-95.011.571	62.266.822
Payments of Lease Liabilities	20	-2.481.528	-3.112.922
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-7.500.759	-53.934.367
Net increase (decrease) in cash and cash equivalents		-7.500.759	-53.934.367
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**20.496.623**	**119.587.652**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**12.995.864**	**65.653.285**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	29	**250.000.000**	**558.429.990**	**76.894.536**	**-20.307**			**12.374.126**	**330.096.448**	**125.711.509**	**1.353.486.303**		**1.353.486.303**
	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									125.711.509	-125.711.509			
	Total Comprehensive Income (Loss)	29				-174.630					274.236.545	274.061.915		274.061.915
	Profit (loss)										274.236.545	274.236.545		274.236.545
	Other Comprehensive Income (Loss)	29				-174.630						-174.630		-174.630
	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				8.028.022							8.028.022		8.028.022
	Equity at end of period		**250.000.000**	**558.429.990**	**84.922.558**	**-194.937**			**12.374.126**	**455.807.958**	**274.236.545**	**1.635.576.239**		**1.635.576.239**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	29	**25.000.000**	**55.842.990**	**84.922.558**	**-264.807**			**12.374.126**	**455.807.958**	**335.601.312**	**1.696.871.138**		**1.696.871.138**
	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									335.601.312	-335.601.312			
	Total Comprehensive Income (Loss)	29									102.327.641	102.327.641		102.327.641
	Profit (loss)										102.327.641	102.327.641		102.327.641
	Other Comprehensive Income (Loss)													
	Issue of equity		25.000.000	6.120.605								31.120.605		31.120.605
	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 - 30.09.2024														
	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				71.390.108							71.390.108		71.390.108
	Equity at end of period		**275.000.000**	**564.550.595**	**156.312.666**	**-264.807**			**12.374.127**	**791.409.270**	**102.327.641**	**1.901.709.492**		**1.901.709.492**