



KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ 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	4	10.358.850	8.633.436
Trade Receivables		472.287.049	498.327.213
Trade Receivables Due From Related Parties	3.1	29.224.353	29.912.987
Trade Receivables Due From Unrelated Parties	7.1	443.062.696	468.414.226
Other Receivables		11.715.186	7.725.497
Other Receivables Due From Unrelated Parties	8	11.715.186	7.725.497
Inventories	10	146.791.573	177.567.778
Prepayments	9.1	23.896.407	15.171.091
Current Tax Assets		26.423	165.866
Other current assets	17	3.352.016	9.893.976
SUB-TOTAL		668.427.504	717.484.857
Total current assets		668.427.504	717.484.857
NON-CURRENT ASSETS			
Financial Investments	5	44.872.358	44.872.358
Property, plant and equipment	12	977.122.779	1.019.214.225
Right of Use Assets	11	9.691.211	14.141.537
Intangible assets and goodwill	13	32.010	880.185
Total non-current assets		1.031.718.358	1.079.108.305
Total assets		1.700.145.862	1.796.593.162
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		192.459.169	146.067.415
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		192.459.169	146.067.415
Bank Loans	6.1	188.796.976	140.848.566
Lease Liabilities	6.2	3.662.193	5.218.849
Current Portion of Non-current Borrowings	6.1		1.414.712
Trade Payables		476.500.836	521.437.124
Trade Payables to Related Parties	3.2	311.488.928	359.190.626
Trade Payables to Unrelated Parties	7.2	165.011.908	162.246.498
Employee Benefit Obligations	16	21.469.671	13.581.738
Other Payables		990.239	1.292.850
Other Payables to Related Parties		668.039	907.600
Other Payables to Unrelated Parties		322.200	385.250
Deferred Income Other Than Contract Liabilities		3.522.064	20.257.615
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9.2	3.522.064	20.257.615
Current provisions		19.791.814	18.039.131
Current provisions for employee benefits	15	12.777.992	17.424.040
Other current provisions		7.013.822	615.091
Other Current Liabilities			2.678.717
SUB-TOTAL		714.733.793	724.769.302
Total current liabilities		714.733.793	724.769.302
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.753.031	6.704.323
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		2.753.031	6.704.323
Lease Liabilities	6.2	2.753.031	6.704.323
Non-current provisions		24.217.802	23.228.620
Non-current provisions for employee benefits	15.2	24.217.802	23.228.620
Deferred Tax Liabilities		111.535.432	97.501.158
Total non-current liabilities		138.506.265	127.434.101
Total liabilities		853.240.058	852.203.403
EQUITY			
Equity attributable to owners of parent		804.437.847	897.807.969
Issued capital	18	20.000.000	20.000.000
Inflation Adjustments on Capital	18	493.100.246	493.100.246

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		296.513.223	306.632.972
Gains (Losses) on Revaluation and Remeasurement		296.513.223	306.632.972
Increases (Decreases) on Revaluation of Property, Plant and Equipment		340.313.106	340.313.106
Gains (Losses) on Remeasurements of Defined Benefit Plans		-43.799.883	-33.680.134
Restricted Reserves Appropriated From Profits		33.339.941	33.339.941
Prior Years' Profits or Losses		44.734.810	127.248.164
Current Period Net Profit Or Loss		-83.250.373	-82.513.354
Non-controlling interests		42.467.957	46.581.790
Total equity		846.905.804	944.389.759
Total Liabilities and Equity		1.700.145.862	1.796.593.162

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		1.234.698.775	1.428.979.932	415.258.819	503.237.664
Cost of sales		-1.054.871.934	-1.266.065.364	-353.601.903	-431.784.552
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		179.826.841	162.914.568	61.656.916	71.453.112
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		179.826.841	162.914.568	61.656.916	71.453.112
General Administrative Expenses		-49.999.929	-71.396.275	-16.987.744	-24.201.157
Marketing Expenses		-126.474.155	-114.554.677	-44.238.133	-39.220.216
Other Income from Operating Activities		46.588.787	35.259.745	-396.695	7.965.124
Other Expenses from Operating Activities		-57.205.436	-21.102.136	-1.699.874	-11.940.183
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-7.263.892	-8.878.775	-1.665.530	4.056.680
Investment Activity Income		4.159.144	14.327.990	1.210.293	3.819.070
Investment Activity Expenses		-2.122.284	-11.458.364	-260.251	-2.471.971
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-5.227.032	-6.009.149	-715.488	5.403.779
Finance income		291.828	442.423	107.033	333.406
Finance costs		-86.482.651	-54.860.202	-32.290.720	-19.881.830
Gains (losses) on net monetary position		21.339.249	7.677.760	6.750.975	58.513.017
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-70.078.606	-52.749.168	-26.148.200	44.368.372
Tax (Expense) Income, Continuing Operations		-17.377.044	-74.554.850	-5.268.809	-61.791.254
Current Period Tax (Expense) Income			-174.169		-174.169
Deferred Tax (Expense) Income		-17.377.044	-74.380.681	-5.268.809	-61.617.085
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-87.455.650	-127.304.018	-31.417.009	-17.422.882
PROFIT (LOSS)		-87.455.650	-127.304.018	-31.417.009	-17.422.882
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-4.205.277	-5.388.616	-787.043	-2.995.342
Owners of Parent		-83.250.373	-121.915.402	-30.629.966	-14.427.540
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>		-4,16252000	-6,09577000	-1,53150000	-0,72138000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>1 TL nominal hisseye karşılık</i>		-4,16252000	-6,09577000	-1,53150000	-0,72138000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-10.028.305	-17.699.025	-44.073	-11.613.876
Gains (Losses) on Remeasurements of Defined Benefit Plans		-13.371.074	-22.123.782	-58.764	-14.517.347
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.342.769	4.424.757	14.691	2.903.471
Taxes Relating to Remeasurements of Defined Benefit Plans		3.342.769	4.424.757	14.691	2.903.471
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				0	
OTHER COMPREHENSIVE INCOME (LOSS)		-10.028.305	-17.699.025	-44.073	-11.613.876
TOTAL COMPREHENSIVE INCOME (LOSS)		-97.483.955	-145.003.043	-31.461.082	-29.036.758
Total Comprehensive Income Attributable to					
Non-controlling Interests		-4.113.833	-5.696.661	-361.587	-3.074.165
Owners of Parent		-93.370.122	-139.306.382	-31.099.495	-25.962.593

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		-58.891.681	59.583.226
Profit (Loss)		-87.455.650	-127.304.018
Adjustments to Reconcile Profit (Loss)		66.624.807	-70.337.709
Adjustments for depreciation and amortisation expense	11, 12, 13	59.956.354	55.585.520
Adjustments for Impairment Loss (Reversal of Impairment Loss)		262.993	-13.378.046
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		262.993	-13.378.046
Adjustments for provisions		-2.203.507	2.107.099
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-2.203.507	2.107.099
Adjustments for Interest (Income) Expenses		85.917.884	18.151.073
Adjustments for Interest Income		-291.828	-442.423
Adjustments for interest expense		86.209.712	18.593.496
Adjustments for Tax (Income) Expenses		-17.377.045	-74.554.852
Adjustments for losses (gains) on disposal of non-current assets		-1.821.624	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.821.624	
Adjustments Related to Gain and Losses on Net Monetary Position		-58.110.248	-58.248.503
Changes in Working Capital		-29.367.623	279.852.003
Decrease (Increase) in Financial Investments			223.853
Adjustments for decrease (increase) in trade accounts receivable		25.777.171	96.491.454
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-9.767.147	60.316.844
Adjustments for decrease (increase) in inventories		30.776.205	169.572.219
Adjustments for increase (decrease) in trade accounts payable		-44.936.288	-194.417.359
Increase (Decrease) in Employee Benefit Liabilities		7.887.933	11.418.123
Adjustments for increase (decrease) in other operating payables		15.559.568	139.567.300
Other Adjustments for Other Increase (Decrease) in Working Capital		-54.665.065	-3.320.431
Cash Flows from (used in) Operations		-50.198.466	82.210.276
Payments Related with Provisions for Employee Benefits		-8.693.215	-22.552.785
Income taxes refund (paid)			-74.265
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-6.719.410	-94.114.123
Proceeds from sales of property, plant, equipment and intangible assets		6.626.838	11.463.108
Purchase of Property, Plant, Equipment and Intangible Assets	12, 13	-13.638.076	-106.019.654
Interest received		291.828	442.423
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		69.615.301	38.044.380
Proceeds from borrowings		143.115.496	314.106.636
Repayments of borrowings		-66.723.977	-255.900.553
Payments of Lease Liabilities		-3.312.470	-2.224.677
Interest paid		-3.463.748	-17.937.026
INFLATION EFFECT		-2.278.796	-5.135.285
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.725.414	-1.621.802
Net increase (decrease) in cash and cash equivalents		1.725.414	-1.621.802
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	8.633.436	15.435.752
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	10.358.850	13.813.950



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	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		Non-controlling interests (member)
			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	493.100.246	340.313.106	-13.128.174			33.169.135	1.163.364	126.255.606	1.000.873.283	45.865.521	1.046.738.804
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							170.806	126.084.800	-126.255.606	0		0
Total Comprehensive Income (Loss)												
Profit (loss)									-121.915.403	-121.915.403	-5.388.616	-127.304.019
Other Comprehensive Income (Loss)				-17.390.999						-17.390.999	-308.045	-17.699.044
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												
Equity at end of period	20.000.000	493.100.246	340.313.106	-30.519.173			33.339.941	127.248.164	-121.915.403	861.566.881	40.168.860	901.735.741
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	20.000.000	493.100.246	340.313.106	-33.680.134			33.399.941	127.248.164	-82.513.354	897.807.969	46.581.790	944.389.759
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								-82.513.354	82.513.354	0		0
Total Comprehensive Income (Loss)												
Profit (loss)									-83.250.373	-83.250.373	-4.205.277	-87.455.650
Other Comprehensive Income (Loss)				-10.119.749						-10.119.749	91.444	-10.028.305
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
01.01.2023 - 30.09.2023

