



KAMUYU AYDINLATMA PLATFORMU

TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

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

TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş

1 OCAK – 30 HAZİRAN 2025 ARA HESAP DÖNEMİNE

AİT SINIRLI BAĞIMSIZ DENETİM RAPORU

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret A.Ş Yönetim Kurulu'na

Giriş

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret A.Ş'nin ("Şirket") ve Bağlı Ortakları ("Grup") 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına ("TMS 34") 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 sorgulanması 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.

Diğer Husus

Şirketin muhasebe ilke ve standartlarına uygun olarak hazırlanmış 31 Aralık 2024 dönemi bireysel finansal tabloları bir başka bağımsız denetim şirketi tarafından tam kapsamlı denetime tabi tutulmuştur. Söz konusu şirket 11 Mart 2025 tarihli bağımsız denetim raporunda 31 Aralık 2024 tarihi itibarıyla hazırlanan bireysel finansal tablolar üzerinde olumlu görüş beyan etmiştir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin Temapol Polimer Plastik ve İnşaat Sanayi Ticaret A.Ş 'nin 30 Haziran 2025 tarihi itibarıyla finansal durumunun, aynı tarihli finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak doğru ve gerçeğe uygun bir görünüm sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Adil ÖNER, YMM

Sorumlu Denetçi

7 Ağustos 2025

Ankara, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		128.410.635	106.102.768
Financial Investments			95.773.622
Time Deposits			95.773.622
Trade Receivables		351.954.943	358.505.156
Trade Receivables Due From Related Parties		32.034.742	23.035.698
Trade Receivables Due From Unrelated Parties		319.920.201	335.469.458
Other Receivables		5.055.316	16.058.771
Other Receivables Due From Related Parties			10.227.352
Other Receivables Due From Unrelated Parties		5.055.316	5.831.419
Inventories		378.267.007	320.191.609
Prepayments		27.303.636	29.395.066
Prepayments to Unrelated Parties		27.303.636	29.395.066
Current Tax Assets		38.396	
Other current assets		14.697.490	30.240.002
Other Current Assets Due From Unrelated Parties		14.697.490	30.240.002
SUB-TOTAL		905.727.423	956.266.994
Total current assets		905.727.423	956.266.994
NON-CURRENT ASSETS			
Property, plant and equipment		971.899.852	975.826.898
Land and Premises		5.605.172	5.605.172
Buildings		213.930.707	214.615.183
Machinery And Equipments		714.701.004	717.308.481
Vehicles		24.282.201	26.111.195
Fixtures and fittings		4.156.197	3.931.484
Leasehold Improvements		2.389.194	1.420.006
Construction in Progress		6.835.377	6.835.377
Intangible assets and goodwill		30.990.637	31.307.934
Goodwill		30.526.794	30.526.794
Other intangible assets		463.843	781.140
Prepayments		82.072.444	83.103.268
Prepayments to Unrelated Parties		82.072.444	83.103.268
Deferred Tax Asset		96.947.720	86.246.878
Total non-current assets		1.181.910.653	1.176.484.978
Total assets		2.087.638.076	2.132.751.972
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		360.411.067	356.661.924
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		360.411.067	356.661.924
Bank Loans		240.385.103	278.084.592
Lease Liabilities		60.618.048	65.103.058
Other short-term borrowings		59.407.916	13.474.274
Current Portion of Non-current Borrowings		161.927.910	144.480.273
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		161.927.910	144.480.273
Bank Loans		161.927.910	144.480.273
Trade Payables		226.351.457	233.241.180
Trade Payables to Unrelated Parties		226.351.457	233.241.180
Employee Benefit Obligations		7.555.675	7.702.351
Other Payables		223.200	2.027.507
Other Payables to Unrelated Parties		223.200	2.027.507
Deferred Income Other Than Contract Liabilities		48.931.991	67.465.342
Deferred Income Other Than Contract Liabilities from Unrelated Parties		48.931.991	67.465.342
Current provisions		3.585.568	6.615.338
Current provisions for employee benefits		3.479.468	6.491.547

Other current provisions		106.100	123.791
Other Current Liabilities		533.630	1.454.073
Other Current Liabilities to Unrelated Parties		533.630	1.454.073
SUB-TOTAL		809.520.498	819.647.988
Total current liabilities		809.520.498	819.647.988
NON-CURRENT LIABILITIES			
Long Term Borrowings		361.933.919	367.226.501
Long Term Borrowings From Unrelated Parties		361.933.919	367.226.501
Bank Loans		316.363.295	293.590.662
Lease Liabilities		45.570.624	73.635.839
Non-current provisions		6.119.904	7.285.282
Non-current provisions for employee benefits		6.119.904	7.285.282
Deferred Tax Liabilities		103.513.892	142.658.622
Total non-current liabilities		471.567.715	517.170.405
Total liabilities		1.281.088.213	1.336.818.393
EQUITY			
Equity attributable to owners of parent		800.719.938	789.880.349
Issued capital		14.175.000	14.175.000
Inflation Adjustments on Capital		180.060.840	180.060.840
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		274.202.050	273.792.713
Gains (Losses) on Revaluation and Remeasurement		274.202.050	273.792.713
Increases (Decreases) on Revaluation of Property, Plant and Equipment		276.543.861	276.543.861
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.341.811	-2.751.148
Restricted Reserves Appropriated From Profits		16.639.929	16.432.179
Legal Reserves		16.639.929	16.432.179
Prior Years' Profits or Losses		305.211.867	263.864.912
Current Period Net Profit Or Loss		10.430.252	41.554.705
Non-controlling interests		5.829.925	6.053.230
Total equity		806.549.863	795.933.579
Total Liabilities and Equity		2.087.638.076	2.132.751.972



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		471.439.608	482.923.137		
Cost of sales		-342.012.870	-418.462.790		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		129.426.738	64.460.347		
GROSS PROFIT (LOSS)		129.426.738	64.460.347		
General Administrative Expenses		-20.671.576	-19.743.371		
Marketing Expenses		-48.146.429	-57.522.589		
Other Income from Operating Activities		42.286.407	56.268.408		
Other Expenses from Operating Activities		-71.302.445	-36.802.970		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		31.592.695	6.659.825		
Investment Activity Income		9.379.125	90.767.368		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		40.971.820	97.427.193		
Finance income		29.797.347	30.379.498		
Finance costs		-186.199.578	-124.729.846		
Gains (losses) on net monetary position		83.778.808	-3.464.492		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-31.651.603	-387.647		
Tax (Expense) Income, Continuing Operations		41.858.550	29.973.251		
Deferred Tax (Expense) Income		41.858.550	29.973.251		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		10.206.947	29.585.604		
PROFIT (LOSS)		10.206.947	29.585.604		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-223.305	2.557.971		
Owners of Parent		10.430.252	27.027.633		
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		409.337	-2.921.937		
Gains (Losses) on Remeasurements of Defined Benefit Plans		545.783	-3.895.916		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-136.446	973.979		
Taxes Relating to Remeasurements of Defined Benefit Plans		-136.446	973.979		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		409.337	-2.921.937		
TOTAL COMPREHENSIVE INCOME (LOSS)		10.616.284	26.663.667		
Total Comprehensive Income Attributable to					
Non-controlling Interests		-223.305	2.557.971		
Owners of Parent		10.839.589	24.105.696		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		52.221.013	-9.155.156
Profit (Loss)		10.206.947	29.585.604
Profit (Loss) from Continuing Operations		10.206.947	29.585.604
Adjustments to Reconcile Profit (Loss)		86.403.945	238.308.384
Adjustments for depreciation and amortisation expense		16.955.370	37.245.533
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-262.583
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables			-262.583
Adjustments for provisions		1.701.922	285.746
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.701.922	285.746
Adjustments for Interest (Income) Expenses		80.990.900	-27.977.178
Adjustments for Interest Income		-20.668.344	-28.497.075
Adjustments for interest expense		101.659.244	519.897
Adjustments for unrealised foreign exchange losses (gains)			51.045.950
Adjustments for Tax (Income) Expenses		-41.858.550	-29.973.251
Adjustments for losses (gains) on disposal of non-current assets		-975.093	-50.731.351
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-975.093	-50.731.351
Adjustments Related to Gain and Losses on Net Monetary Position		29.589.396	258.675.518
Changes in Working Capital		-43.179.150	-277.064.173
Decrease (Increase) in Financial Investments		82.086.565	-56.254.895
Adjustments for decrease (increase) in trade accounts receivable		-44.683.940	-140.394.349
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-12.291.087	129.646
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-32.392.853	-140.523.995
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		8.708.488	-2.785.007
Decrease (Increase) in Other Related Party Receivables Related with Operations		8.765.756	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-57.268	-2.785.007
Adjustments for decrease (increase) in inventories		-103.834.143	-113.877.040
Decrease (Increase) in Prepaid Expenses		-12.954.940	-118.989.588
Adjustments for increase (decrease) in trade accounts payable		26.442.892	154.327.983
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		26.442.892	154.327.983
Increase (Decrease) in Employee Benefit Liabilities		954.071	6.333.287
Adjustments for increase (decrease) in other operating payables		-1.514.555	-653.303
Increase (Decrease) in Other Operating Payables to Related Parties			-882.151
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.514.555	228.848
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-8.891.845	1.276.842
Other Adjustments for Other Increase (Decrease) in Working Capital		10.508.257	-6.048.103
Decrease (Increase) in Other Assets Related with Operations		11.220.898	-6.115.435
Increase (Decrease) in Other Payables Related with Operations		-712.641	67.332
Cash Flows from (used in) Operations		53.431.742	-9.170.185
Payments Related with Other Provisions		-1.172.333	-15.478
Income taxes refund (paid)		-38.396	30.507
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		8.932.411	-81.663.106
Proceeds from sales of property, plant, equipment and intangible assets		975.093	51.093.105
Proceeds from sales of property, plant and equipment		975.093	51.093.105

Purchase of Property, Plant, Equipment and Intangible Assets		-12.711.026	-161.253.286
Purchase of property, plant and equipment		-12.711.026	-161.253.286
Interest received		20.668.344	28.497.075
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-54.008.757	33.755.868
Proceeds from borrowings		174.525.617	232.234.670
Proceeds from Loans		126.666.360	216.501.781
Proceeds from Other Financial Borrowings		47.859.257	15.732.889
Repayments of borrowings		-133.232.742	-159.497.297
Loan Repayments		-133.232.742	-159.497.297
Interest paid		-95.301.632	-3.412.130
Other inflows (outflows) of cash			-35.569.375
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		7.144.667	-57.062.394
Effect of exchange rate changes on cash and cash equivalents		15.163.200	36.112.788
Net increase (decrease) in cash and cash equivalents		22.307.867	-20.949.606
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		106.102.768	130.887.483
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		128.410.635	109.937.877

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	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			
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	14.175.000	180.060.840	276.543.862	-2.951.999			51.062.668	232.759.198	32.044.603	783.694.172	661.737	784.355.909
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							507.352	31.537.251	-32.044.603			
Total Comprehensive Income (Loss)				-2.921.937						-2.921.937		-2.921.937
Profit (loss)										27.027.633	27.027.633	2.557.911
Other Comprehensive Income (Loss)												29.585.604
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							-35.569.375			-35.569.375		-35.569.375
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	14.175.000	180.060.840	276.543.862	-5.873.936			16.060.645	264.296.449	27.027.633	772.230.493	3.219.708	775.450.201
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	14.175.000	180.060.840	276.543.861	-2.751.148			16.432.179	263.864.912	41.554.705	789.880.349	6.053.230	795.933.579
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							207.750	41.346.955	-41.554.705			
Total Comprehensive Income (Loss)				409.337						409.337		409.337
Profit (loss)										10.430.252	10.430.252	-223.305
Other Comprehensive Income (Loss)												10.206.947
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
01.01.2024 - 30.06.2024

