

**TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET
A.Ş.
Financial Report
Consolidated
2018 - 2. 3 Monthly Notification**

General Information About Financial Statements

Independent Audit Company	AKT BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

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

Giriş

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret A.Ş. ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2018 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve özet konsolide kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

AKT BAĞIMSIZ DENETİM A.Ş.

Murat ÇAĞLAYAN

Sorumlu Denetçi

17 Ağustos 2018

İzmir-TÜRKİYE



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	1.089.845	469.988
Trade Receivables	9	53.948.312	48.686.579
Trade Receivables Due From Related Parties	6-9	108.835	0
Trade Receivables Due From Unrelated Parties	9	53.839.477	48.686.579
Other Receivables	10	975.979	15.000
Other Receivables Due From Unrelated Parties	10	975.979	15.000
Inventories	11	18.624.191	15.426.196
Prepayments	13	3.558.830	1.962.097
Prepayments to Unrelated Parties	13	3.558.830	1.962.097
Current Tax Assets	35	57.537	
Other current assets		878.007	1.191.764
Other Current Assets Due From Unrelated Parties	26	878.007	1.191.764
SUB-TOTAL		79.132.701	67.751.624
Non-current Assets or Disposal Groups Classified as Held for Sale	18	405.354	
Total current assets		79.538.055	67.751.624
NON-CURRENT ASSETS			
Property, plant and equipment		14.917.571	12.688.002
Buildings	15	0	403.142
Machinery And Equipments	15	6.956.626	7.272.376
Vehicles	15	33.844	54.363
Fixtures and fittings	15	145.928	151.138
Leasehold Improvements	15	49.734	35.502
Construction in Progress	15	7.731.439	4.771.481
Intangible assets and goodwill		2.776.476	2.789.797
Goodwill	16	2.750.000	2.750.000
Computer Softwares	16	26.476	39.797
Prepayments	13	52.743	4.062.268
Deferred Tax Asset	35	601.999	317.613
Total non-current assets		18.348.789	19.857.680
Total assets		97.886.844	87.609.304
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		24.913.904	13.472.685
Current Borrowings From Unrelated Parties		24.913.904	13.472.685
Bank Loans	37	23.812.455	13.472.685
Leasing Debts	37	1.101.449	
Current Portion of Non-current Borrowings	37	12.796.215	13.797.340
Current Portion of Non-current Borrowings from Related Parties		0	
Current Portion of Non-current Borrowings from Unrelated Parties		12.796.215	13.797.340
Bank Loans	37	12.796.215	12.732.570
Leasing Debts	37		1.064.770
Trade Payables	9	24.273.543	24.442.723
Trade Payables to Unrelated Parties	9	24.273.543	24.442.723
Employee Benefit Obligations	24	941.153	724.086
Other Payables	10	29.292	62.298
Other Payables to Unrelated Parties	10	29.292	62.298
Deferred Income	13	0	1.157.964
Deferred Income from Unrelated Parties	13		1.157.964
Current tax liabilities, current	35	0	417.730
Current provisions	25	77.971	
Current provisions for employee benefits	25	77.971	
Other Current Liabilities	26	5.421	0
Other Current Liabilities to Unrelated Parties	26	5.421	
SUB-TOTAL		63.037.499	54.074.826
Total current liabilities		63.037.499	54.074.826

NON-CURRENT LIABILITIES			
Long Term Borrowings		15.118.997	12.619.294
Long Term Borrowings From Unrelated Parties	37	15.118.997	12.619.294
Bank Loans	37	13.368.046	10.330.140
Leasing Debts	37	1.750.951	2.289.154
Trade Payables	10	27.086	51.914
Trade Payables To Unrelated Parties	10	27.086	51.914
Non-current provisions	25	443.317	438.890
Non-current provisions for employee benefits	25	443.317	438.890
Other non-current liabilities	26	4.063	0
Other Non-current Liabilities to Unrelated Parties		4.063	
Total non-current liabilities		15.593.463	13.110.098
Total liabilities		78.630.962	67.184.924
EQUITY			
Equity attributable to owners of parent		18.070.301	19.228.565
Issued capital	27	14.175.000	14.175.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	22.209	
Gains (Losses) on Revaluation and Remeasurement	27	22.209	
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	22.209	
Restricted Reserves Appropriated From Profits		709.980	330.293
Legal Reserves	27	709.980	330.293
Prior Years' Profits or Losses	27	4.343.585	2.800.407
Current Period Net Profit Or Loss		-1.180.473	1.922.865
Non-controlling interests	27	1.185.581	1.195.815
Total equity		19.255.882	20.424.380
Total Liabilities and Equity		97.886.844	87.609.304

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	44.478.468	36.586.806	19.839.367	19.368.130
Cost of sales	28	-37.231.448	-31.153.419	-16.529.752	-16.478.096
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.247.020	5.433.387	3.309.615	2.890.034
GROSS PROFIT (LOSS)		7.247.020	5.433.387	3.309.615	2.890.034
General Administrative Expenses	30	-1.000.355	-854.831	-525.521	-451.822
Marketing Expenses	30	-1.537.546	-1.692.986	-796.755	-862.307
Other Income from Operating Activities	31	3.923.420	1.445.681	3.637.243	1.046.675
Other Expenses from Operating Activities	31	-5.033.188	-1.332.471	-4.990.042	-1.149.627
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.599.351	2.998.780	634.540	1.472.953
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.599.351	2.998.780	634.540	1.472.953
Finance income	34	688.195	739.796	-316.458	-217.799
Finance costs	34	-5.676.238	-2.930.592	-1.998.629	-483.745
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.388.692	807.984	-1.680.547	771.409
Tax (Expense) Income, Continuing Operations	35	208.219	-174.282	123.257	-180.834
Current Period Tax (Expense) Income	35	-82.431	-165.741	-307.361	-161.944
Deferred Tax (Expense) Income	35	290.650	-8.541	430.618	-18.890
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.180.473	633.702	-1.557.290	590.575
PROFIT (LOSS)		-1.180.473	633.702	-1.557.290	590.575
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-226.868	62.186	-202.520	77.020
Owners of Parent		-953.605	571.516	-1.354.770	513.555
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		22.209			
Gains (Losses) on Remeasurements of Defined Benefit Plans		28.473			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-6.264			
Deferred Tax (Expense) Income	35	-6.264			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		22.209			
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.158.264	633.702	-1.557.290	590.575
Total Comprehensive Income Attributable to					
Non-controlling Interests		-226.869	62.186	-202.520	77.020
Owners of Parent		-931.395	571.516	-1.354.770	513.555

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-9.218.507	188.262
Profit (Loss)		-1.180.473	633.702
Profit (Loss) from Continuing Operations		-1.180.473	633.702
Adjustments to Reconcile Profit (Loss)		1.261.169	579.542
Adjustments for depreciation and amortisation expense	15-16	479.831	476.969
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	239.934
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	239.934
Adjustments for provisions		146.118	32.568
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	151.118	32.568
Adjustments for (Reversal of) Other Provisions	38	-5.000	0
Adjustments for Interest (Income) Expenses		853.673	-161.388
Adjustments for Interest Income			-161.388
Adjustments for interest expense		853.673	
Adjustments for fair value losses (gains)			0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	35	-208.219	-8.541
Adjustments for losses (gains) on disposal of non-current assets			0
Other adjustments to reconcile profit (loss)		-10.234	
Changes in Working Capital		-8.701.258	-1.024.982
Adjustments for decrease (increase) in trade accounts receivable		-6.162.730	-386.099
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-108.835	1.535.535
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-6.053.895	-1.921.634
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-960.979	-206.822
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-960.979	-206.822
Adjustments for decrease (increase) in inventories		-3.197.995	-1.085.698
Decrease (Increase) in Prepaid Expenses		2.412.792	
Adjustments for increase (decrease) in trade accounts payable		-116.856	1.089.211
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	-20.330
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-116.856	1.109.541
Increase (Decrease) in Employee Benefit Liabilities		217.067	
Adjustments for increase (decrease) in other operating payables		-48.350	-435.574
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-48.350	-435.574
Increase (Decrease) in Deferred Income		-1.157.964	
Other Adjustments for Other Increase (Decrease) in Working Capital		313.757	0
Decrease (Increase) in Other Assets Related with Operations		313.757	
Cash Flows from (used in) Operations		-8.620.562	188.262
Payments Related with Provisions for Employee Benefits		-40.247	
Income taxes refund (paid)		-557.698	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.101.433	-522.614
Proceeds from sales of property, plant, equipment and intangible assets		15.269	0
Proceeds from sales of property, plant and equipment	15-16	15.269	
Purchase of Property, Plant, Equipment and Intangible Assets		-3.116.702	-522.614
Purchase of property, plant and equipment	15-16	-3.116.702	-522.614
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		12.939.797	363.495
Proceeds from Issuing Shares or Other Equity Instruments			0
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings	37	12.939.797	363.495

Proceeds from Loans	37	12.939.797	363.495
Repayments of borrowings			0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		619.857	29.143
Net increase (decrease) in cash and cash equivalents		619.857	29.143
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		469.988	757.444
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.089.845	786.587

Previous Period
01.01.2017 - 30.06.2017

100%

[illegible]