



KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2020 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	844.874	1.861.948
Trade Receivables		76.407.428	69.221.864
Trade Receivables Due From Related Parties	3.1	1.548.089	6.492.430
Trade Receivables Due From Unrelated Parties	7.1	74.859.339	62.729.434
Other Receivables		3.723.383	1.273.432
Other Receivables Due From Related Parties	3.3		332.342
Other Receivables Due From Unrelated Parties	8	3.723.383	941.090
Inventories	10	29.758.967	20.714.630
Prepayments	9.1	2.261.455	1.085.578
Current Tax Assets		1.898	1.725
Other current assets		1.444.284	699.657
SUB-TOTAL		114.442.289	94.858.834
Total current assets		114.442.289	94.858.834
NON-CURRENT ASSETS			
Financial Investments	5	784.888	784.888
Property, plant and equipment	12	63.753.531	62.438.844
Right of Use Assets	11	3.310.412	2.216.983
Intangible assets and goodwill	13	185.424	53.572
Total non-current assets		68.034.255	65.494.287
Total assets		182.476.544	160.353.121
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		38.842.812	31.200.808
Current Borrowings From Unrelated Parties		38.842.812	31.200.808
Bank Loans	6	37.133.973	30.238.941
Lease Liabilities	6.2	1.708.839	961.867
Current Portion of Non-current Borrowings	6	4.278.707	4.659.006
Trade Payables		63.300.201	58.553.459
Trade Payables to Related Parties	3.2	38.914.966	36.159.351
Trade Payables to Unrelated Parties	7.2	24.385.235	22.394.108
Employee Benefit Obligations	16	2.170.494	1.291.178
Other Payables		204.985	151.058
Other Payables to Related Parties		52.150	52.150
Other Payables to Unrelated Parties		152.835	98.908
Deferred Income Other Than Contract Liabilities		1.301.447	1.642.396
Deferred Income Other Than Contract Liabilities From Related Parties	3.4		13.835
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9.2	1.301.447	1.628.561
Current provisions		3.621.287	2.951.700
Current provisions for employee benefits	15	2.898.771	2.918.364
Other current provisions		722.516	33.336
Other Current Liabilities			83.141
SUB-TOTAL		113.719.933	100.532.746
Total current liabilities		113.719.933	100.532.746
NON-CURRENT LIABILITIES			
Long Term Borrowings		6.636.073	5.115.768
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		6.636.073	5.115.768
Bank Loans	6	4.423.328	3.729.771
Lease Liabilities	6.2	2.212.745	1.385.997
Trade Payables		3.025.666	802.859
Trade Payables To Unrelated Parties	7.2	3.025.666	802.859
Deferred Income Other Than Contract Liabilities		208.244	333.196
Non-current provisions		5.358.729	4.392.442
Non-current provisions for employee benefits	15.2	5.358.729	4.392.442
Deferred Tax Liabilities		1.922.093	1.908.626
Total non-current liabilities		17.150.805	12.552.891

Total liabilities		130.870.738	113.085.637
EQUITY			
Equity attributable to owners of parent		51.605.806	47.267.484
Issued capital	17	20.000.000	20.000.000
Inflation Adjustments on Capital	17	10.546.241	10.546.241
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		20.014.474	20.615.195
Gains (Losses) on Revaluation and Remeasurement		20.014.474	20.615.195
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	22.519.351	22.519.351
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-2.504.877	-1.904.156
Prior Years' Profits or Losses		-3.893.952	-611.161
Current Period Net Profit Or Loss	18	4.939.043	-3.282.791
Total equity		51.605.806	47.267.484
Total Liabilities and Equity		182.476.544	160.353.121

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		156.529.421	141.544.485	66.799.557	48.445.590
Cost of sales		-124.933.651	-117.684.633	-54.349.697	-42.044.312
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.595.770	23.859.852	12.449.860	6.401.278
GROSS PROFIT (LOSS)		31.595.770	23.859.852	12.449.860	6.401.278
General Administrative Expenses		-5.171.106	-5.377.300	-1.867.221	-1.715.214
Marketing Expenses		-16.497.393	-12.356.660	-7.076.868	-4.303.122
Other Income from Operating Activities		5.305.840	2.191.666	2.453.307	157.632
Other Expenses from Operating Activities		-5.646.699	-4.168.245	-1.938.829	-2.031.860
PROFIT (LOSS) FROM OPERATING ACTIVITIES		9.586.412	4.149.313	4.020.249	-1.491.286
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.586.412	4.149.313	4.020.249	-1.491.286
Finance income		1.152	8.008	178	2.354
Finance costs		-4.484.874	-9.934.812	-2.060.808	-3.505.940
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.102.690	-5.777.491	1.959.619	-4.994.872
Tax (Expense) Income, Continuing Operations		-163.647		-220.153	42.545
Current Period Tax (Expense) Income					339.769
Deferred Tax (Expense) Income		-163.647		-220.153	-297.224
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.939.043	-5.777.491	1.739.466	-4.952.327
PROFIT (LOSS)	18	4.939.043	-5.777.491	1.739.466	-4.952.327
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.939.043	-5.777.491	1.739.466	-4.952.327
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>	18	0,24695000	-0,28887000	0,08697000	-0,24762000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>1 TL nominal hisseye karşılık</i>	18	0,24695000	0,28887000	0,08697000	-0,24762000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-600.721	-330.851	-206.328	-103.193
Gains (Losses) on Remeasurements of Defined Benefit Plans		-750.901	-413.564	-257.910	-128.992
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		150.180	82.713	51.582	25.799
Taxes Relating to Remeasurements of Defined Benefit Plans		150.180	82.713	51.582	25.799
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-600.721	-330.851	-206.328	-103.193
TOTAL COMPREHENSIVE INCOME (LOSS)		4.338.322	-6.108.342	1.533.138	-5.055.520
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.338.322	-6.108.342	1.533.138	-5.055.520

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		4.939.043	-5.777.491
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11,12,13	4.286.293	3.321.131
Adjustments for Impairment Loss (Reversal of Impairment Loss)		290.734	-155.427
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	290.734	-155.427
Adjustments for provisions		1.149.909	1.529.712
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.149.909	1.529.712
Adjustments for Interest (Income) Expenses		4.394.641	9.926.804
Adjustments for Interest Income		-1.152	9.926.804
Adjustments for interest expense		4.395.793	
Adjustments for Tax (Income) Expenses		163.647	
Other adjustments to reconcile profit (loss)			50.994
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-7.476.298	2.052.377
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.449.951	1.181.604
Adjustments for decrease (increase) in inventories		-9.044.337	1.292.585
Adjustments for increase (decrease) in trade accounts payable		6.969.549	-11.590.520
Adjustments for increase (decrease) in other operating payables		53.927	11.134
Other Adjustments for Other Increase (Decrease) in Working Capital		-723.381	-224.699
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-1.131.958	-1.721.693
Income taxes refund (paid)		0	-1.989.892
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	-4.617.084	-3.640.731
Interest received		1.152	8.008
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		72.175.073	53.711.777
Repayments of borrowings		-64.416.923	-39.192.092
Payments of Lease Liabilities		-635.457	-153.091
Interest paid		-4.945.653	-9.934.812
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-1.017.074	-1.294.322
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
		1.861.948	1.633.893
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
		844.874	339.571

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

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		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	20.000.000	10.546.241	22.519.351	-1.016.985			-7.006.726	6.395.565	51.437.446	51.437.446
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							6.395.565	-6.395.565		0
Total Comprehensive Income (Loss)										
Profit (loss)								-5.777.491		-5.777.491
Other Comprehensive Income (Loss)				-330.851						-330.851
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	10.546.241	22.519.351	-1.347.836			-611.161	-5.777.491	45.329.104	45.329.104
Statement of changes in equity [abstract]										
Statement of changes in equity [line items]										
Equity at beginning of period	20.000.000	10.546.241	22.519.351	-1.904.156			-611.161	-3.282.791	47.267.484	47.267.484
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							-3.282.791	3.282.791		0
Total Comprehensive Income (Loss)										
Profit (loss)								4.939.043		4.939.043
Other Comprehensive Income (Loss)				-600.721						-600.721
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
01.01.2019 - 30.09.2019

