



KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2021 - 1. 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 31.03.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	7.823.214	3.432.900
Trade Receivables		103.538.379	88.130.678
Trade Receivables Due From Related Parties	3.1	2.478.847	2.840.628
Trade Receivables Due From Unrelated Parties	7.1	101.059.532	85.290.050
Other Receivables		3.121.026	3.372.356
Other Receivables Due From Related Parties	3.3	736.736	509.066
Other Receivables Due From Unrelated Parties	8	2.384.290	2.863.290
Inventories	10	30.296.847	32.132.997
Prepayments	9.1	1.677.391	1.427.712
Current Tax Assets		213	191
Other current assets		1.437.695	1.670.381
SUB-TOTAL		147.894.765	130.167.215
Total current assets		147.894.765	130.167.215
NON-CURRENT ASSETS			
Financial Investments	5	784.888	784.888
Property, plant and equipment	12	72.530.101	70.832.261
Right of Use Assets	11	3.205.033	3.037.936
Intangible assets and goodwill	13	331.985	221.060
Total non-current assets		76.852.007	74.876.145
Total assets		224.746.772	205.043.360
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		35.621.191	35.579.125
Current Borrowings From Unrelated Parties		35.621.191	35.579.125
Bank Loans	6	33.666.861	33.818.973
Lease Liabilities	6.2	1.954.330	1.760.152
Current Portion of Non-current Borrowings	6	4.268.956	5.004.583
Trade Payables	3.2	100.583.601	84.762.953
Trade Payables to Related Parties	3.2	59.768.234	56.939.284
Trade Payables to Unrelated Parties	7.2	40.815.367	27.823.669
Employee Benefit Obligations	16	2.367.424	1.769.550
Other Payables		1.703.025	1.706.190
Other Payables to Related Parties		1.177.150	1.552.150
Other Payables to Unrelated Parties		525.875	154.040
Deferred Income Other Than Contract Liabilities		1.060.148	4.455.670
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9.2	1.060.148	4.455.670
Current tax liabilities, current		2.750.987	1.546.564
Current provisions		4.206.669	3.523.817
Current provisions for employee benefits	15	3.490.071	3.424.601
Other current provisions		716.598	99.216
Other Current Liabilities			59.900
SUB-TOTAL		152.562.001	138.408.352
Total current liabilities		152.562.001	138.408.352
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.388.045	4.533.960
Long Term Borrowings From Unrelated Parties		4.388.045	4.533.960
Bank Loans	6	2.363.180	2.665.143
Lease Liabilities	6.2	2.024.865	1.868.817
Deferred Income Other Than Contract Liabilities		291.544	166.594
Non-current provisions		6.293.377	6.014.464
Non-current provisions for employee benefits	15.2	6.293.377	6.014.464
Deferred Tax Liabilities		1.856.660	1.900.904
Total non-current liabilities		12.829.626	12.615.922
Total liabilities		165.391.627	151.024.274
EQUITY			
Equity attributable to owners of parent		59.355.145	54.019.086

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		19.459.414	19.603.414
Gains (Losses) on Revaluation and Remeasurement		19.459.414	19.603.414
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	-3.059.937	-2.915.937
Prior Years' Profits or Losses		3.869.431	-3.893.952
Current Period Net Profit Or Loss	18	5.480.059	7.763.383
Total equity		59.355.145	54.019.086
Total Liabilities and Equity		224.746.772	205.043.360

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		88.879.871	45.533.506
Cost of sales		-72.063.354	-34.611.778
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.816.517	10.921.728
GROSS PROFIT (LOSS)		16.816.517	10.921.728
General Administrative Expenses		-1.976.248	-1.840.504
Marketing Expenses		-6.701.940	-4.652.210
Other Income from Operating Activities		5.270.093	1.963.334
Other Expenses from Operating Activities		-4.315.326	-2.205.594
PROFIT (LOSS) FROM OPERATING ACTIVITIES		9.093.096	4.186.754
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		9.093.096	4.186.754
Finance income		452	906
Finance costs		-2.417.310	-1.360.019
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.676.238	2.827.641
Tax (Expense) Income, Continuing Operations		-1.196.179	-42.459
Current Period Tax (Expense) Income		-1.204.423	0
Deferred Tax (Expense) Income		8.244	-42.459
PROFIT (LOSS) FROM CONTINUING OPERATIONS		5.480.059	2.785.182
PROFIT (LOSS)	18	5.480.059	2.785.182
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent	18	5.480.059	2.785.182
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	0,27400000	0,13926000
Diluted Earnings Per Share			
Diluted Earnings (Loss) per Share from Continuing Operations			
<i>1 TL nominal hisseye karşılık</i>	18	0,27400000	0,13926000
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-144.000	-311.708
Gains (Losses) on Remeasurements of Defined Benefit Plans		-180.000	-389.635
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		36.000	77.927
Taxes Relating to Remeasurements of Defined Benefit Plans		36.000	77.927
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-144.000	-311.708
TOTAL COMPREHENSIVE INCOME (LOSS)		5.336.059	2.473.474
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		5.336.059	2.473.474

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		5.480.059	2.785.182
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11,12,13	1.593.614	1.426.009
Adjustments for Impairment Loss (Reversal of Impairment Loss)		365.983	119.849
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	365.983	119.849
Adjustments for provisions		1.393.644	2.274.429
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.393.644	2.274.429
Adjustments for Interest (Income) Expenses		2.295.818	1.324.021
Adjustments for Interest Income		-452	-906
Adjustments for interest expense		2.296.270	1.324.927
Adjustments for Tax (Income) Expenses		1.196.179	42.459
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-15.773.684	6.570.035
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.165	29.811
Adjustments for decrease (increase) in inventories		1.836.150	2.141.668
Adjustments for increase (decrease) in trade accounts payable		15.820.648	-4.808.676
Increase (Decrease) in Employee Benefit Liabilities		597.874	144.768
Adjustments for increase (decrease) in other operating payables		251.330	358.437
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.327.507	-1.149.191
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-1.229.261	-1.030.242
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	-3.334.626	-1.211.025
Interest received		452	906
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		3.013.000	17.126.306
Repayments of borrowings		-4.296.249	-23.476.737
Payments of Lease Liabilities		-287.222	-213.212
Interest paid		-2.202.723	-1.770.022
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		4.390.314	684.775
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	4	3.432.900	1.861.948
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	4	7.823.214	2.546.723

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	-1.904.156				-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												
Total Comprehensive Income (Loss)												
Profit (loss)												
Other Comprehensive Income (Loss)												
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	-2.215.664						-3.893.952	2.785.182	49.740.958
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	-2.915.937						-3.893.952	7.763.383	54.019.086
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												
Total Comprehensive Income (Loss)												
Profit (loss)												
Other Comprehensive Income (Loss)												
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
01.01.2020 - 31.03.2020

Current Period

01.01.2021 - 31.03.2021

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

20.000.000

10.546.241

22.519.351

-3.059.937

3.869.431

5.480.059

59.355.145

59.355.145

Equity at end of period