

**TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET  
A.Ş.  
Financial Report  
Consolidated  
2021 - 2. 3 Monthly Notification**

**General Information About Financial Statements**



**MERKEZİ KAYIT  
İSTANBUL**

Independent Audit Company	GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK VE YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

### SINIRLI DENETİM RAPORU

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret Anonim Şirketi Genel Kurulu'na

#### Giriş

Temapol Polimer Plastik ve İnşaat Sanayi Ticaret Anonim Şirketi ("Ana Ortaklık") ve Bağlı Ortaklıkları (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2021 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet 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'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet konsolide 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 özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf 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.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK VE YMM A.Ş.

Oğuz ÖZOKUTGEN, SMMM

Sorumlu Denetçi

Ankara, 13 Ağustos 2021

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	6.732.535	10.109.125
Trade Receivables		63.538.077	59.032.013
Trade Receivables Due From Related Parties	3	10.510.687	12.417.599
Trade Receivables Due From Unrelated Parties	5	53.027.390	46.614.414
Other Receivables		404.472	716.674
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	7	404.472	716.674
Inventories	8	41.296.186	27.533.077
Prepayments		4.049.846	2.331.784
Prepayments to Unrelated Parties	9	4.049.846	2.331.784
Other current assets		853.321	435.087
Other Current Assets Due From Unrelated Parties	14	853.321	435.087
<b>SUB-TOTAL</b>		<b>116.874.437</b>	<b>100.157.760</b>
<b>Total current assets</b>		<b>116.874.437</b>	<b>100.157.760</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		44.570.862	46.192.803
Buildings	10	20.956.526	21.952.626
Machinery And Equipments	10	20.316.882	21.027.712
Vehicles	10	632.326	618.988
Fixtures and fittings	10	264.965	236.266
Leasehold Improvements	10	84.575	97.961
Construction in Progress	10	2.315.588	2.259.250
Intangible assets and goodwill		3.578.375	3.584.432
Goodwill	11	3.400.000	3.400.000
Other Rights	11	178.375	184.432
Prepayments		18.144	314.891
Prepayments to Unrelated Parties	9	18.144	314.891
Deferred Tax Asset	21	1.931.731	1.615.763
<b>Total non-current assets</b>		<b>50.099.112</b>	<b>51.707.889</b>
<b>Total assets</b>		<b>166.973.549</b>	<b>151.865.649</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		30.496.619	25.082.801
Current Borrowings From Unrelated Parties		30.496.619	25.082.801
Bank Loans	6	21.916.737	17.398.942
Lease Liabilities	6	8.456.610	7.658.364
Other short-term borrowings	6	123.272	25.495
Current Portion of Non-current Borrowings		17.983.380	19.944.974
Current Portion of Non-current Borrowings from Unrelated Parties		17.983.380	19.944.974
Bank Loans	6	17.983.380	19.944.974
Trade Payables		34.439.248	31.667.812
Trade Payables to Related Parties	3	3.732	962
Trade Payables to Unrelated Parties	5	34.435.516	31.666.850
Employee Benefit Obligations	13	719.319	588.377
Other Payables		569.532	623.781
Other Payables to Related Parties		0	
Other Payables to Unrelated Parties	7	569.532	623.781
Deferred Income Other Than Contract Liabilities		7.008.767	4.959.049
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	7.008.767	4.959.049
Current tax liabilities, current	21	1.670.004	1.363.405
Current provisions		361.070	248.109
Current provisions for employee benefits	13	338.270	225.309
Other current provisions	13	22.800	22.800
Other Current Liabilities		193.232	367.406
Other Current Liabilities to Unrelated Parties	14	193.232	367.406
<b>SUB-TOTAL</b>		<b>93.441.171</b>	<b>84.845.714</b>

Total current liabilities		93.441.171	84.845.714
NON-CURRENT LIABILITIES			
Long Term Borrowings		21.955.315	23.022.716
Long Term Borrowings From Unrelated Parties		21.955.315	23.022.716
Bank Loans	6	10.307.036	6.999.924
Lease Liabilities	6	11.648.279	16.022.792
Non-current provisions		469.996	377.757
Non-current provisions for employee benefits	13	469.996	377.757
Deferred Tax Liabilities	21	2.008.348	1.661.154
Total non-current liabilities		24.433.659	25.061.627
Total liabilities		117.874.830	109.907.341
EQUITY			
Equity attributable to owners of parent		49.098.719	41.958.308
Issued capital	15	14.175.000	14.175.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		60.086	-36.113
Gains (Losses) on Revaluation and Remeasurement		60.086	-36.113
Gains (Losses) on Remeasurements of Defined Benefit Plans		60.086	-36.113
Restricted Reserves Appropriated From Profits		11.541.092	11.595.672
Legal Reserves	15	11.541.092	11.595.672
Prior Years' Profits or Losses		15.840.796	6.591.122
Current Period Net Profit Or Loss		7.481.745	9.632.627
Non-controlling interests		0	0
Total equity		49.098.719	41.958.308
Total Liabilities and Equity		166.973.549	151.865.649

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	16	100.150.238	34.832.233	60.027.787	19.663.226
Cost of sales	16	-78.754.220	-23.562.368	-47.939.690	-13.611.717
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		21.396.018	11.269.865	12.088.097	6.051.509
GROSS PROFIT (LOSS)		21.396.018	11.269.865	12.088.097	6.051.509
General Administrative Expenses	17	-2.360.495	-1.682.347	-1.172.269	-816.329
Marketing Expenses	17	-5.071.235	-2.334.626	-2.618.660	-1.457.434
Research and development expense		0		0	0
Other Income from Operating Activities	18	5.554.316	3.278.297	2.486.211	1.698.330
Other Expenses from Operating Activities	18	-4.451.665	-2.845.632	-1.777.030	-938.558
PROFIT (LOSS) FROM OPERATING ACTIVITIES		15.066.939	7.685.557	9.006.349	4.537.518
Investment Activity Income	19	83.560	64.170	12.172	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		15.150.499	7.749.727	9.018.521	4.537.518
Finance income	20	69.383	25.654	40.348	8.641
Finance costs	20	-5.220.610	-5.743.779	-2.781.499	-2.770.036
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		9.999.272	2.031.602	6.277.370	1.776.123
Tax (Expense) Income, Continuing Operations		-2.517.527	382.437	-2.295.782	46.057
Current Period Tax (Expense) Income	21	-2.515.036	0	-2.515.036	0
Deferred Tax (Expense) Income	21	-2.491	382.437	219.254	46.057
PROFIT (LOSS) FROM CONTINUING OPERATIONS		7.481.745	2.414.039	3.981.588	1.822.180
PROFIT (LOSS)		7.481.745	2.414.039	3.981.588	1.822.180
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		7.481.745	2.414.039	3.981.588	1.822.180
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		96.198	35.210	-29.126	-79.161
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	124.933	44.012	-31.722	-102.617
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-28.735	-8.802	2.596	23.456
Taxes Relating to Remeasurements of Defined Benefit Plans	21	-28.735	-8.802	2.596	23.456
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>96.198</b>	<b>35.210</b>	<b>-29.126</b>	<b>-79.161</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>7.577.943</b>	<b>2.449.249</b>	<b>3.952.462</b>	<b>1.743.019</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		7.577.943	2.449.249	3.952.462	1.743.019

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-5.511.169</b>	<b>-569.205</b>
Profit (Loss)		7.481.745	2.414.039
Profit (Loss) from Continuing Operations		7.481.745	2.414.039
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>1.978.116</b>	<b>1.084.484</b>
Adjustments for depreciation and amortisation expense	11	1.524.270	921.152
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-9.461	-191.228
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5	-9.461	-191.228
Adjustments for provisions		424.649	274.470
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	424.649	274.470
Adjustments for Interest (Income) Expenses		119.727	479.470
Adjustments for Interest Income	20	-69.383	-25.654
Deferred Financial Expense from Credit Purchases	18	189.110	505.124
Adjustments for Tax (Income) Expenses	21	2.491	-382.437
Adjustments for losses (gains) on disposal of non-current assets		-83.560	-64.170
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	-83.560	-64.170
Other adjustments to reconcile profit (loss)		0	47.227
<b>Changes in Working Capital</b>		<b>-15.252.496</b>	<b>-3.835.908</b>
Adjustments for decrease (increase) in trade accounts receivable		-4.881.398	3.427.184
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.594.987	-1.684.912
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-6.476.385	5.112.096
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		312.202	-183.666
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		312.202	-183.666
Adjustments for Decrease (Increase) in Contract Assets		-418.234	-265.274
Decrease (Increase) In Other Contract Assets		-418.234	-265.274
Adjustments for decrease (increase) in inventories		-13.763.109	-5.997.674
Decrease (Increase) in Prepaid Expenses		-1.421.315	-324.987
Adjustments for increase (decrease) in trade accounts payable		2.967.121	-1.197.878
Increase (Decrease) in Trade Accounts Payables to Related Parties		2.770	-92.407
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.964.351	-1.105.471
Increase (Decrease) in Employee Benefit Liabilities		130.942	128.444
Adjustments for Increase (Decrease) in Contract Liabilities		-174.174	-205.331
Increase (Decrease) In Other Contract Liabilities		-174.174	-205.331
Adjustments for increase (decrease) in other operating payables		-54.249	127.458
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-54.249	127.458
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.049.718	655.816
<b>Cash Flows from (used in) Operations</b>		<b>-5.792.635</b>	<b>-337.385</b>
Interest received	20	69.383	25.654
Payments Related with Provisions for Employee Benefits	13	-94.516	-111.356
Income taxes refund (paid)	21	306.599	-146.118
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>187.288</b>	<b>-782.191</b>
Proceeds from sales of property, plant, equipment and intangible assets		855.760	330.826
Proceeds from sales of property, plant and equipment		855.760	330.826
Purchase of Property, Plant, Equipment and Intangible Assets		-668.472	-1.113.017
Purchase of property, plant and equipment		-668.472	-1.113.017
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>1.947.291</b>	<b>6.836.313</b>
Proceeds from borrowings		8.231.705	13.778.635

Proceeds from Loans		8.231.705	13.778.635
Repayments of borrowings		-1.067.401	-2.457.370
Loan Repayments		-1.067.401	-2.457.370
Interest paid	20	-4.877.258	-3.198.744
Other inflows (outflows) of cash		-339.755	-1.286.208
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.376.590	5.484.917
Net increase (decrease) in cash and cash equivalents		-3.376.590	5.484.917
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		10.109.125	3.949.454
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		6.732.535	9.434.371



Current Period 01.01.2021 - 30.06.2021												
	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											
	Equity at end of period		14,175,000		60,086			11,541,092	15,840,796	7,481,745	49,098,719	49,098,719