



KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	2.535.777	3.432.900
Trade Receivables		133.144.594	88.130.678
Trade Receivables Due From Related Parties	3.1, 7.1	3.356.255	2.840.628
Trade Receivables Due From Unrelated Parties	7.1	129.788.339	85.290.050
Other Receivables		4.577.325	3.372.356
Other Receivables Due From Related Parties	3.3, 8	834.837	509.066
Other Receivables Due From Unrelated Parties	8	3.742.488	2.863.290
Inventories	10	49.846.068	32.132.997
Prepayments	9.1	4.308.515	1.427.712
Current Tax Assets		3.798.349	191
Other current assets		3.589.982	1.670.381
SUB-TOTAL		201.800.610	130.167.215
Total current assets		201.800.610	130.167.215
NON-CURRENT ASSETS			
Financial Investments	5	784.888	784.888
Property, plant and equipment	12	73.624.764	70.832.261
Right of Use Assets	11	2.757.646	3.037.936
Intangible assets and goodwill	13	297.634	221.060
Total non-current assets		77.464.932	74.876.145
Total assets		279.265.542	205.043.360
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		35.101.090	35.579.125
Current Borrowings From Unrelated Parties		35.101.090	35.579.125
Bank Loans	6.1	32.873.987	33.818.973
Lease Liabilities	6.2	2.227.103	1.760.152
Current Portion of Non-current Borrowings	6.1	4.339.086	5.004.583
Trade Payables		143.976.266	84.762.953
Trade Payables to Related Parties	3.2, 7.2	106.307.864	56.939.284
Trade Payables to Unrelated Parties	7.2	37.668.402	27.823.669
Employee Benefit Obligations	16	2.655.740	1.769.550
Other Payables		359.384	1.706.190
Other Payables to Related Parties		202.150	1.552.150
Other Payables to Unrelated Parties		157.234	154.040
Deferred Income Other Than Contract Liabilities		2.579.716	4.455.670
Deferred Income Other Than Contract Liabilities From Related Parties	9.2	2.579.716	4.455.670
Current tax liabilities, current		1.195.546	1.546.564
Current provisions		5.726.999	3.523.817
Current provisions for employee benefits	15.1	4.874.717	3.424.601
Other current provisions		852.282	99.216
Other Current Liabilities			59.900
SUB-TOTAL		195.933.827	138.408.352
Total current liabilities		195.933.827	138.408.352
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.372.914	4.533.960
Long Term Borrowings From Unrelated Parties		2.372.914	4.533.960
Bank Loans	6.1	1.084.670	2.665.143
Lease Liabilities	6.2	1.288.244	1.868.817
Deferred Income Other Than Contract Liabilities		41.644	166.594
Non-current provisions		6.767.932	6.014.464
Non-current provisions for employee benefits	15.2	6.767.932	6.014.464
Deferred Tax Liabilities		2.021.871	1.900.904
Total non-current liabilities		11.204.361	12.615.922
Total liabilities		207.138.188	151.024.274
EQUITY			
Equity attributable to owners of parent	17	72.127.354	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		20.312.146	19.603.414
Gains (Losses) on Revaluation and Remeasurement		20.312.146	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	-2.207.205	-2.915.937
Prior Years' Profits or Losses		3.869.431	-3.893.952
Current Period Net Profit Or Loss	18	17.399.536	7.763.383
Total equity		72.127.354	54.019.086
Total Liabilities and Equity		279.265.542	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 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		298.731.611	156.529.421	104.686.988	66.799.557
Cost of sales		-241.876.377	-124.933.651	-86.816.869	-54.349.697
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		56.855.234	31.595.770	17.870.119	12.449.860
GROSS PROFIT (LOSS)		56.855.234	31.595.770	17.870.119	12.449.860
General Administrative Expenses		-4.984.077	-5.171.106	-772.754	-1.867.221
Marketing Expenses		-29.604.422	-16.497.393	-12.044.458	-7.076.868
Other Income from Operating Activities		10.470.592	5.305.840	1.439.332	2.453.307
Other Expenses from Operating Activities		-6.648.846	-5.646.699	-1.555.764	-1.938.829
PROFIT (LOSS) FROM OPERATING ACTIVITIES		26.088.481	9.586.412	4.936.475	4.020.249
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		26.088.481	9.586.412	4.936.475	4.020.249
Finance income		452	1.152	0	178
Finance costs		-7.550.067	-4.484.874	-2.184.223	-2.060.808
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		18.538.866	5.102.690	2.752.252	1.959.619
Tax (Expense) Income, Continuing Operations		-1.139.330	-163.647	1.581.824	-220.153
Current Period Tax (Expense) Income		-1.195.546		1.355.166	
Deferred Tax (Expense) Income		56.216	-163.647	226.658	-220.153
PROFIT (LOSS) FROM CONTINUING OPERATIONS	18	17.399.536	4.939.043	4.334.076	1.739.466
PROFIT (LOSS)	18	17.399.536	4.939.043	4.334.076	1.739.466
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	18	17.399.536	4.939.043	4.334.076	1.739.466
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	0,87000000	0,24695000	0,21671000	0,08697000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>1 TL nominal hisseye karşılık</i>	18	0,87000000	0,24695000	0,21671000	0,08697000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		708.732	-600.721	870.801	-206.328
Gains (Losses) on Remeasurements of Defined Benefit Plans		885.915	-750.901	1.088.501	-257.910
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-177.183	150.180	-217.700	51.582
Taxes Relating to Remeasurements of Defined Benefit Plans		-177.183	150.180	-217.700	51.582
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		708.732	-600.721	870.801	-206.328
TOTAL COMPREHENSIVE INCOME (LOSS)		18.108.268	4.338.322	5.204.877	1.533.138
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		18.108.268	4.338.322	5.204.877	1.533.138

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		17.399.536	4.939.043
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11,12,13	7.099.844	4.286.293
Adjustments for Impairment Loss (Reversal of Impairment Loss)		456.472	290.734
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	456.472	290.734
Adjustments for provisions		481.520	1.149.909
Adjustments for (Reversal of) Provisions Related with Employee Benefits		481.520	1.149.909
Adjustments for Interest (Income) Expenses		7.153.514	4.394.641
Adjustments for Interest Income		-452	-1.152
Adjustments for interest expense		7.153.966	4.395.793
Adjustments for Tax (Income) Expenses		1.139.330	163.647
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-45.470.388	-7.476.298
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.204.969	-2.449.951
Adjustments for decrease (increase) in inventories		-17.713.071	-9.044.337
Adjustments for increase (decrease) in trade accounts payable		55.546.691	6.969.549
Increase (Decrease) in Employee Benefit Liabilities		886.190	0
Adjustments for increase (decrease) in other operating payables		-1.346.806	53.927
Other Adjustments for Other Increase (Decrease) in Working Capital		-4.546.521	-723.381
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits		-607.053	-1.131.958
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	-8.166.990	-4.617.084
Interest received		452	1.152
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		54.850.373	72.175.073
Repayments of borrowings		-58.083.439	-64.416.923
Payments of Lease Liabilities		-1.685.184	-635.457
Interest paid		-7.086.624	-4.945.653
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-897.123	-1.017.074
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
		3.432.900	1.861.948
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
		2.535.777	844.874

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)										4.939.043
Other Comprehensive Income (Loss)										-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										
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	-2.594.877			-3.893.952	4.939.043	51.605.806	51.605.806
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	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)										17.399.536
Other Comprehensive Income (Loss)										708.732
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 - 30.09.2020

