

KAMUYU AYDINLATMA PLATFORMU

KAPLAMİN AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2020 - 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 31.03.2020	Previous Period 31.12.2019
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	2.546.723	1.861.9
Trade Receivables		62.531.980	69.221.8
Trade Receivables Due From Related Parties	3.1	4.553.990	6.492.
Trade Receivables Due From Unrelated Parties	7.1	57.977.990	62.729.
Other Receivables		914.995	1.273.
Other Receivables Due From Related Parties	3.3		332.
Other Receivables Due From Unrelated Parties	8	914.995	941.
Contract Assets	10	10.572.002	20.714
Inventories	10	18.572.962	20.714.
Prepayments Current Tax Assets	9.1	1.422.640 1.861	1.085.
Other current assets		418.099	699.
SUB-TOTAL		86.409.260	94.858.
Total current assets		86.409.260	94.858
		00.403.200	3-1.000
NON-CURRENT ASSETS			
Financial Investments	5	784.888	784.
Property, plant and equipment	12	62.543.845	62.438.
Right of Use Assets	11	3.584.823	2.216
Intangible assets and goodwill	13	60.190	53
Total assets		66.973.746	65.494
Total assets		153.383.006	160.353
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		23.906.260	31.200
Current Borrowings From Unrelated Parties		23.906.260	31.200
Bank Loans	6	22.500.220	30.238
Lease Liabilities	6.2	1.406.040	961
Current Portion of Non-current Borrowings	6	4.044.002	4.659
Trade Payables		53.789.836	58.553
Trade Payables to Related Parties	3.2	33.729.186	36.159
Trade Payables to Unrelated Parties	7.2	20.060.650	22.394
Employee Benefit Obligations Other Payables	16	1.435.946 180.869	1.291 151
Other Payables Other Payables to Related Parties		52.150	52
Other Payables to Unrelated Parties		128.719	98
Deferred Income Other Than Contract Liabilities		431.658	1.642
Deferred Income Other Than Contract Liabilities From	3.4	451.050	13
Related Parties Deferred Income Other Than Contract Liabilities from	5.1		10
Unrelated Parties	9.2	431.658	1.628
Current provisions		4.485.147	2.951
Current provisions for employee benefits	15	4.209.831	2.918
Other current provisions		275.316	33
Other Current Liabilities			83.
SUB-TOTAL		88.273.718	100.532
Total current liabilities		88.273.718	100.532
NON-CURRENT LIABILITIES			
Long Term Borrowings		7.711.025	5.115
Long Term Borrowings From Unrelated Parties		7.711.025	5.115
Bank Loans	6	5.287.970	3.729
Lease Liabilities	6.2	2.423.055	1.385
Trade Payables		757.806	802
Trade Payables To Unrelated Parties	7.2	757.806	802
Deferred Income Other Than Contract Liabilities		291.544	333
Non-current provisions Non-current provisions for employee benefits	15.2	4.734.797	4.392
NOTI-CHITCHIT PROVISIONS FOR AMPLOVAG PANALITS	15.2	4.734.797	4.392
Deferred Tax Liabilities		1.873.158	1.908.

Total liabilities		103.642.048	113.085.637
EQUITY			
Equity attributable to owners of parent		49.740.958	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		20.303.487	20.615.195
Gains (Losses) on Revaluation and Remeasurement		20.303.487	20.615.195
Increases (Decreases) on Revaluation of Property, Plant and Equipment		22.519.351	22.519.351
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-2.215.864	-1.904.156
Prior Years' Profits or Losses		-3.893.952	-611.161
Current Period Net Profit Or Loss		2.785.182	-3.282.791
Total equity		49.740.958	47.267.484
Total Liabilities and Equity		153.383.006	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 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
atement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		45.533.506	47.116.3
Cost of sales		-34.611.778	-37.661.0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		10.921.728	9.455.2
GROSS PROFIT (LOSS)		10.921.728	9.455.2
General Administrative Expenses		-1.840.504	-2.323.8
Marketing Expenses		-4.652.210	-3.732.8
Other Income from Operating Activities		1.963.334	1.299.9
Other Expenses from Operating Activities		-2.205.594	-1.988.8
PROFIT (LOSS) FROM OPERATING ACTIVITIES		4.186.754	2.709.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		4.186.754	2.709.
Finance income		906	3.
Finance costs		-1.360.019	-3.172.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.827.641	-459.
Tax (Expense) Income, Continuing Operations		-42.459	14.
Current Period Tax (Expense) Income			-336.
Deferred Tax (Expense) Income		-42.459	351.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.785.182	-444.
PROFIT (LOSS)	18	2.785.182	-444.
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		2.785.182	-444.
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
1 TL nominal hisseye karşılık	18	0,13926000	-0,02223
Diluted Earnings Per Share			
Diluted Earnings (Loss) per Share from Continuing Operations			
1 TL nominal hisseye karşılık	18	0,13926000	-0,02223
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-311.708	-83.
Gains (Losses) on Remeasurements of Defined Benefit Plans		-389.635	-104.
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		77.927	20.
Taxes Relating to Remeasurements of Defined Benefit Plans		77.927	20.
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		-311.708	-83.
TOTAL COMPREHENSIVE INCOME (LOSS)		2.473.474	-528.
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		2.473.474	-528.3



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		10.228.559	3.455.788
Profit (Loss)		2.785.182	-444.673
Adjustments to Reconcile Profit (Loss)		5.186.767	4.447.261
Adjustments for depreciation and amortisation expense	11,12,13	1.426.009	1.115.649
Adjustments for Impairment Loss (Reversal of Impairment Loss)		119.849	318.356
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	119.849	318.356
Adjustments for provisions		2.274.429	873.108
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.274.429	873.108
Adjustments for Interest (Income) Expenses		1.324.021	2.155.009
Adjustments for Interest Income		-906	-3.596
Adjustments for interest expense		1.324.927	2.158.605
Adjustments for Tax (Income) Expenses		42.459	-14.861
Changes in Working Capital		3.286.852	1.032.539
Adjustments for decrease (increase) in trade accounts receivable		6.570.035	3.120.528
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		358.437	224.207
Adjustments for decrease (increase) in inventories		2.141.668	2.102.916
Adjustments for increase (decrease) in trade accounts payable		-4.808.676	-6.185.502
Increase (Decrease) in Employee Benefit Liabilities		144.768	1.346.650
Adjustments for increase (decrease) in other operating payables		29.811	-3.012
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.149.191	426.752
Cash Flows from (used in) Operations		11.258.801	5.035.127
Payments Related with Provisions for Employee Benefits		-1.030.242	-1.579.339
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.210.119	-820.414
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	-1.211.025	-820.414
Interest received		906	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-8.333.665	-2.232.719
Proceeds from borrowings		17.126.306	13.572.890
Repayments of borrowings		-23.476.737	-12.632.811
Payments of Lease Liabilities		-213.212	
Interest paid		-1.770.022	-3.172.798
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		684.775	402.655
Net increase (decrease) in cash and cash equivalents		684.775	402.655
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.861.948	1.633.893
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	2.546.723	2.036.548



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

TL

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						Equity attributable to owners of parent [memb	er]					
		Footnote Reference			Other Accumulated Comprehensive Income That V	Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss	Retained Earnings			
				-							Non-controlling interests [member	1
			Issued Capital	Inflation Adjustments on Capital	Gains/Losses on Revaluation and Re	measurement [member]						
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses Net Pro	fit or Loss		
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		20.000.000	10.546.241	22.519.351	-1.016.985			-7.006.726	6.395.565 51.	.437. 44 6	51.437.446
	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)					22.02				-444.673		-444.673
	Other Comprehensive Income (Loss) Issue of equity					-83.627						-83.627
	Capital Decrease											
	Capital Advance											
	Effect of Merger or Liquidation or Division											
	Effects of Business Combinations Under Common Control											
	Advance Dividend Payments											
riod 03.2019	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 Forugad Elements of Forugad Contracts and											
	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	-1.100.612			-611.161	-444.673 50.	.909.146	50.909.146
	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)								-3.282.191	2.202.191		0
	Profit (loss)									2.785.182		2.785.182
	Other Comprehensive Income (Loss)					-311.708						-311.708
	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 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 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

22.519.351

-3.893.952 2.785.182 49.740.958

Increase (decrease) through other changes, equity

Equity at end of period