

### KAMUYU AYDINLATMA PLATFORMU

# TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2016 - 2. 3 Monthly Notification

**General Information About Financial Statements** 





### **Independet Audit Comment**

Independent Audit Company	AKT BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A. Ş.

Yönetim Kurulu'na

G iriş

Temapol Polimer Plastik Ve İnşaat Sanayi Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup") 30 Haziran 2016 tarihli ilişikteki konsolide finansal durum tablosunun (konsolide bilanço) ve aynı tarihte sona eren altı aylık döneme ait ilgili konsolide kar veya zarar ve diğer kapsamlı gelir tablosu, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akım tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem 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 konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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.

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Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul , 18 Ağustos 2016

AKT BAĞIMSIZ DENETİM A.Ş.

İmat Mehmet ÖZSOY SMMM

Sorumlu Denetçi



# **Statement of Financial Position (Balance Sheet)**

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 30.06.2016	Previous Period 31.12.2015
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	1.164.762	806.3
Trade Receivables		36.317.425	33.221.8
Trade Receivables Due From Unrelated Parties	9	36.317.425	33.221.8
Inventories	12	11.362.065	10.349.0
Prepayments  Prepayments to Unrelated Parties	13	62.993 62.993	576.1 576.1
Other current assets	13	8.131	352.2
Other Current Assets Due From Unrelated Parties	24	8.131	352.2
SUB-TOTAL		48.915.376	45.305. <sup>-</sup>
Total current assets		48.915.376	45.305.
NON-CURRENT ASSETS			
Property, plant and equipment	17	12.471.854	6.923.
Buildings	17	237.108	239.0
Machinery And Equipments	17	7.887.165	3.386.
Vehicles	17	174.449	230.
Fixtures and fittings	17	147.572	139.
Leasehold Improvements	17	69.824	65.
Construction in Progress	17	71.256	51.
Other property, plant and equipment	17	3.884.480	2.810.
Intangible assets and goodwill		2.787.720	2.773.
Goodwill	19	2.750.000	2.750.
Computer Softwares	18	37.720	23.
Deferred Tax Asset	33	141.737	
Total non-current assets		15.401.311	9.696.
Total assets		64.316.687	55.002.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		10.482.552	13.328.
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		10.482.552	13.328.
Bank Loans	8	10.482.552	13.328.
Leasing Debts	8	0 5.432.414	2.942
Current Portion of Non-current Borrowings  Current Portion of Non-current Borrowings from	8	5.432.414	2.843.
Unrelated Parties		5.432.414	2.843.
Bank Loans	8	4.651.490	2.777.
Leasing Debts	8	780.924	65.
Trade Payables	9	22.412.780	14.959.
Trade Payables to Unrelated Parties	9	22.412.780	14.959.
Employee Benefit Obligations	11	217.891	170.
Deferred Income  Deferred Income from Unrelated Parties	10	656.053 656.053	567. 567.
Current tax liabilities, current	33	236.910	357.
Other Current Liabilities	33	219.821	178.
Other Current Liabilities to Unrelated Parties	24	219.821	178.
SUB-TOTAL		39.658.421	32.402.
Total current liabilities		39.658.421	32.402.
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.527.968	3.845.
Long Term Borrowings From Unrelated Parties		4.527.968	3.845.
Bank Loans	8	1.086.855	3.569.
Leasing Debts	8	3.441.113	275.
Non-current provisions		307.800	245.
Non-current provisions for employee benefits	22	307.800	245.
Deferred Tax Liabilities	33	0	21.
Total non-current liabilities		4.835.768	4.112.0
Total liabilities		44.494.189	36.514.

EQUITY			
Equity attributable to owners of parent		18.465.256	17.099.305
Issued capital	25	14.175.000	14.175.000
Restricted Reserves Appropriated From Profits		302.245	173.123
Legal Reserves	25	302.245	173.123
Prior Years' Profits or Losses	25	2.622.060	682.592
Current Period Net Profit Or Loss	34	1.365.951	2.068.590
Non-controlling interests		1.357.242	1.388.429
Total equity		19.822.498	18.487.734
Total Liabilities and Equity		64.316.687	55.002.117



# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2016 - 30.06.2016	Previous Period 01.01.2015 - 30.06.2015	Current Period 3 Months 01.04.2016 - 30.06.2016	Previous Period 3 Months 01.04.2015 - 30.06.2015
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	26	26.260.147	22.026.055	15.104.923	12.177.343
Cost of sales	26	-21.590.172	-17.516.246	-12.454.875	-9.494.463
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.669.975	4.509.809	2.650.048	2.682.880
GROSS PROFIT (LOSS)		4.669.975	4.509.809	2.650.048	2.682.880
General Administrative Expenses	27	-906.445	-700.980	-542.824	-345.899
Marketing Expenses	27	-1.094.395	-697.674	-626.361	-368.134
Other Income from Operating Activities	29	116.237	169.734	50.271	69.137
Other Expenses from Operating Activities	29	-128.666	-231.718	-70.044	-211.04
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.656.706	3.049.171	1.461.090	1.826.943
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.656.706	3.049.171	1.461.090	1.826.94
Finance income	30	1.482.702	1.207.838	360.302	383.93
Finance costs	31	-2.607.370	-2.896.184	-1.399.889	-1.578.65
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.532.038	1.360.825	421.503	632.22
Tax (Expense) Income, Continuing Operations		-213.018	-301.470	-88.656	-157.51
Current Period Tax (Expense) Income	33	-376.456	-371.255	-155.930	-223.66
Deferred Tax (Expense) Income	33	163.438	69.785	67.274	66.15
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.319.020	1.059.355	332.847	474.70
PROFIT (LOSS)		1.319.020	1.059.355	332.847	474.70
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-46.931	132.057	-58.654	58.15
Owners of Parent	34	1.365.951	927.298	391.501	416.55
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		1.319.020	1.059.355	332.847	474.70
Total Comprehensive Income Attributable to					
Non-controlling Interests		-46.931	132.057	-58.654	58.15
Owners of Parent		1.365.951	927.298	391.501	416.552



# Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2016 - 30.06.2016	Previous Period 01.01.2015 - 30.06.2015
ratement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		6.009.762	-8.382.12
Profit (Loss)		1.319.020	1.059.35
Profit (Loss) from Continuing Operations		1.319.020	1.059.35
Adjustments to Reconcile Profit (Loss)		619.388	866.39
Adjustments for depreciation and amortisation expense	17-18	514.557	182.90
Adjustments for Impairment Loss (Reversal of Impairment Loss)		78.946	90.62
Adjustments for Impairement Loss (Reversal of Impairment Loss ) of Receivables	9	78.946	90.62
Adjustments for provisions		62.771	44.16
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22	62.771	44.16
Adjustments for Interest (Income) Expenses		-200.324	618.49
Deferred Financial Expense from Credit Purchases	30	-110.413	-83.21
Unearned Financial Income from Credit Sales	30	-89.911	701.70
Adjustments for Tax (Income) Expenses	34	163.438	-69.78
Changes in Working Capital		4.071.354	-10.307.87
Adjustments for decrease (increase) in trade accounts receivable		-3.095.567	-4.132.96
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-3.095.567	-4.132.96
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		857.311	-894.43
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		857.311	-894.43
Adjustments for decrease (increase) in inventories		-1.012.998	-3.043.56
Adjustments for increase (decrease) in trade accounts payable		7.453.137	-1.330.8
Increase (Decrease) in Trade Accounts Payables to Related Parties			379.96
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		7.453.137	-1.710.83
Adjustments for increase (decrease) in other operating payables		-130.529	-906.06
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-130.529	-906.06
Cash Flows from (used in) Operations		6.009.762	-8.382.12
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-6.077.760	-176.48
Purchase of Property, Plant, Equipment and Intangible Assets		-6.077.760	-176.48
Purchase of property, plant and equipment	17	-6.077.760	-176.48
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		426.376	8.847.76
Proceeds from borrowings		426.376	8.847.76
Proceeds from Loans	8	426.376	8.847.76
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		358.378	289.1
Net increase (decrease) in cash and cash equivalents		358.378	289.15
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		806.385	669.31
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	1.164.763	958.47

# Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

																Equity	,											
															Equity at	tributable to owners of parent [m	nember]											
		Footnote Reference										Other Accumulated (	Comprehensive In	come That Will Not Be	e Reclassified In Profit	Or Loss				Other Accumulated C	Comprehensive Income	That Will Be Reclassifie	d In Profit Or Loss			Retained Earr	ngs	
			Issued	Balanci Inflation Accoun Adjustments for on Capital Merger Capita	ng Additional nt Capital Contribution	Capital Treas	Capital S	Effects of Share Combinations of emiums Entities or or Businesses scounts Under Common Control	Put Option Revaluation Fund Related with Share Based	Accumulated Gains (Losses)	Gains/Losses on Revaluation	ion and Remeasuremen	G	ains (Losses) Due to		Share Of Other Comprehensive	Other	Re	Reserve Of Gains or Losses on Hedge	Gains (Losses) on R	Revaluation and Reclas	sification Change	e Change in Change in	Share of Other	Restricted Reserves Appropriated Appropriated Reserves Ir [	Advance Dividend	Non-controlling interests [ member]	
			Сарна	on Capital Merger Capita	r of al Shareholders	s Silan	Cross-Ownership dis	scounts Under Common Control	Non-controlling Interests	from	Increases ( Increase Decreases) on Decreases Revaluation of Revaluati Property, Plant of Intangi and Equipment Assets	es ( ss) on Remeasurements of Defined		nange in Fair Value of Financial Liability tributable to Change in Credit Risk of Liability		ncome Of State Office of State Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office Office	Differences Of Other On Gains (Losses)	Differences on Franslation Floor	Gains or Other Losses on Gains Hedges of Net Investment in Losses Foreign on Operations Hedge	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale	Gains (Losses) from Financial Assets Measured at Fair Value through Other	Reserve of Other Cemeasuring Option	Change in Change in Value of Cange in Value of Cange in Cange in Value of Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in Cange in C	Comprenensive Income of ssociates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Gains From Profits [member]   member	er (Net) Prior N Years' Profits or Losses	et t or ss	
	Statement of changes in equity [abstract]										and Equipment Assets	Benefit Plans	Decreases)					11.5	Foreign on Operations Hedge	Financial Assets	Comprehensive R Income	eclassification Adjustments						
	Statement of changes in equity [line items]																											
	Equity at beginning of period		5.250.000				7.	.025.000																	76.402	2.679.313	15.030.715 1.275.826	16.306.541
	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																								96.721	-96.721		
	Total Comprehensive Income (Loss)  Profit (loss)																									92	7.299 927.299 131.031	1 1.058.330
	Other Comprehensive Income (Loss)																											
	Issue of equity		8.925.000				7.	.025.000																		1.900.000		
	Capital Decrease																											
	Capital Advance																											
	Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common																											
	Control  Advance Dividend Payments																											
Previous Period	Dividends Paid																											
01.01.2015 - 30.06.2015	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																						173.123	682.592 92	7.299 15.958.014 1.406.857	17.364.871
	Statement of changes in equity [abstract]																											
	Statement of changes in equity [line items]																											
	Equity at beginning of period  Adjustments Related to Accounting Policy Changes		14.175.000																						173.123	2.751.182	0 17.099.305 1.388.429	18.487.734
	Adjustments Related to Required Changes in																											
	Accounting Policies  Adjustments Related to Voluntary Changes in Accounting Policies																											
	Adjustments Related to Errors																											
	Other Restatements																										15.746	6 15.746
	Restated Balances																											
	Transfers  Total Comprehensive Income (Loss)																											
	Profit (loss)																								129.122	-129.122 1.36	5.951 1.365.952 -46.931	1 1.319.021
	Other Comprehensive Income (Loss)																											
	Issue of equity																											
	Capital Advance																											
	Capital Advance  Effect of Merger or Liquidation or Division																											
	Effects of Business Combinations Under Common Control																											
	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	14.175.000					302.245	2.622.060 1.365.951	1 18.465.256 1.357.242 19