

KAMUYU AYDINLATMA PLATFORMU

# TEMAPOL POLİMER PLASTİK VE İNŞAAT SANAYİ TİCARET A.Ş. Financial Report Consolidated 2018 - 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 Özet Finansal Tablola	ra İlişkin Sınırlı Denetim Raporu
Temapol Polimer Plastik ve İnşaa	t Sanayi Ticaret A.Ş. Yönetim Kurulu'na;
Giriş	
birlikte "Grup" olarak anılacaktır finansal durum tablosunun ve ay özet konsolide kar veya zarar ve konsolide özkaynak değişim tabl sınırlı denetimini yürütmüş bulur konsolide finansal bilgilerin Tür Dönem Finansal Raporlama" uygu biçimde sunumundan sorumludu	aat Sanayi Ticaret A.Ş. ve bağlı ortaklığının (hep ) 30 Haziran 2018 tarihli ilişikteki özet konsolide ynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kapsamlı gelir tablosunun, özet losunun ve özet konsolide nakit akış tablosunun nuyoruz. Grup yönetimi, söz konusu ara dönem kiye Muhasebe Standardı 34'e ("TMS 34") "Ara un olarak hazırlanmasından ve gerçeğe uygun bir ur. Sorumluluğumuz, yaptığımız sınırlı denetime n özet konsolide finansal bilgilere ilişkin bir sonuç
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 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 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 finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf 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.

#### AKT BAĞIMSIZ DENETİM A.Ş.

Murat ÇAĞLAYAN

Sorumlu Denetçi

17 Ağustos 2018

İzmir-TÜRKİYE



### Statement of Financial Position (Balance Sheet)

 Presentation Currency
 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	1.089.845	469.9
Trade Receivables	9	53.948.312	48.686.5
Trade Receivables Due From Related Parties	6-9	108.835	
Trade Receivables Due From Unrelated Parties	9	53.839.477	48.686.5
Other Receivables	10	975.979	15.0
Other Receivables Due From Unrelated Parties	10	975.979	15.0
Inventories	11	18.624.191	15.426.1
Prepayments	13	3.558.830	1.962.0
Prepayments to Unrelated Parties	13	3.558.830	1.962.0
Current Tax Assets Other current assets	35	57.537 878.007	1 101 7
Other Current Assets Due From Unrelated Parties	26	878.007	1.191.7
SUB-TOTAL	20	79.132.701	67.751.6
Non-current Assets or Disposal Groups Classified as Held			01.151.0
for Sale	18	405.354	
Total current assets		79.538.055	67.751.6
NON-CURRENT ASSETS			
Property, plant and equipment		14.917.571	12.688.0
Buildings	15	0	403.1
Machinery And Equipments	15	6.956.626	7.272.3
Vehicles	15	33.844	54.3
Fixtures and fittings	15	145.928	151.3
Leasehold Improvements	15	49.734	35.
Construction in Progress	15	7.731.439	4.771.4
Intangible assets and goodwill		2.776.476	2.789.7
Goodwill	16	2.750.000	2.750.0
Computer Softwares	16	26.476	39.7
Prepayments	13	52.743	4.062.2
Deferred Tax Asset	35	601.999	317.6
Total non-current assets		18.348.789	19.857.6
Total assets		97.886.844	87.609.3
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		24.913.904	13.472.6
Current Borrowings From Unrelated Parties		24.913.904	13.472.6
Bank Loans	37	23.812.455	13.472.6
Leasing Debts	37	1.101.449	
Current Portion of Non-current Borrowings	37	12.796.215	13.797.3
Current Portion of Non-current Borrowings from Related Parties		0	
Current Portion of Non-current Borrowings from			
Unrelated Parties		12.796.215	13.797.3
Bank Loans	37	12.796.215	12.732.5
Leasing Debts	37		1.064.7
Trade Payables	9	24.273.543	24.442.7
Trade Payables to Unrelated Parties	9	24.273.543	24.442.7
Employee Benefit Obligations	24	941.153	724.0
Other Payables	10	29.292	62.2
Other Payables to Unrelated Parties	10	29.292	62.2
Deferred Income	13	0	1.157.9
Deferred Income from Ulsure to a Dout	13 35		1.157.9
Deferred Income from Unrelated Parties	30	0	417.
Current tax liabilities, current			
Current tax liabilities, current Current provisions	25	77.971	
Current tax liabilities, current Current provisions Current provisions for employee benefits	25 25	77.971	
Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities	25 25 26	77.971 5.421	
Current tax liabilities, current Current provisions Current provisions for employee benefits	25 25	77.971	54.074.8

NON-CURRENT LIABILITIES			
Long Term Borrowings		15.118.997	12.619.2
Long Term Borrowings From Unrelated Parties	37	15.118.997	12.619.2
Bank Loans	37	13.368.046	10.330.1
Leasing Debts	37	1.750.951	2.289.1
Trade Payables	10	27.086	51.9
Trade Payables To Unrelated Parties	10	27.086	51.9
Non-current provisions	25	443.317	438.
Non-current provisions for employee benefits	25	443.317	438.8
Other non-current liabilities	26	4.063	
Other Non-current Liabilities to Unrelated Parties		4.063	
Total non-current liabilities		15.593.463	13.110.
Total liabilities		78.630.962	67.184.
EQUITY			
Equity attributable to owners of parent		18.070.301	19.228.
Issued capital	27	14.175.000	14.175.
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	22.209	
Gains (Losses) on Revaluation and Remeasurement	27	22.209	
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	22.209	
Restricted Reserves Appropriated From Profits		709.980	330.
Legal Reserves	27	709.980	330.
Prior Years' Profits or Losses	27	4.343.585	2.800.
Current Period Net Profit Or Loss		-1.180.473	1.922.
Non-controlling interests	27	1.185.581	1.195.
Total equity		19.255.882	20.424.
Total Liabilities and Equity		97.886.844	87.609.



#### Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency ΤL Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	44.478.468	36.586.806	19.839.367	19.368.1
Cost of sales	28	-37.231.448	-31.153.419	-16.529.752	-16.478.0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.247.020	5.433.387	3.309.615	2.890.0
GROSS PROFIT (LOSS)		7.247.020	5.433.387	3.309.615	2.890.0
General Administrative Expenses	30	-1.000.355	-854.831	-525.521	-451.8
Marketing Expenses	30	-1.537.546	-1.692.986	-796.755	-862.3
Other Income from Operating Activities	31	3.923.420	1.445.681	3.637.243	1.046.0
Other Expenses from Operating Activities	31	-5.033.188	-1.332.471	-4.990.042	-1.149.6
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.599.351	2.998.780	634.540	1.472.9
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.599.351	2.998.780	634.540	1.472.
Finance income	34	688.195	739.796	-316.458	-217.
Finance costs	34	-5.676.238	-2.930.592	-1.998.629	-483.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.388.692	807.984	-1.680.547	771.
Tax (Expense) Income, Continuing Operations	35	208.219	-174.282	123.257	-180.
Current Period Tax (Expense) Income	35	-82.431	-165.741	-307.361	-161.
Deferred Tax (Expense) Income	35	290.650	-8.541	430.618	-18
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.180.473	633.702	-1.557.290	590.
PROFIT (LOSS)		-1.180.473	633.702	-1.557.290	590.
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-226.868	62.186	-202.520	77.
Owners of Parent		-953.605	571.516	-1.354.770	513.
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		22.209			
Gains (Losses) on Remeasurements of Defined Benefit Plans		28.473			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-6.264			
Deferred Tax (Expense) Income	35	-6.264			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		22.209			
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.158.264	633.702	-1.557.290	590.
Total Comprehensive Income Attributable to					
Non-controlling Interests		-226.869	62.186	-202.520	77.
Owners of Derent		021 205	571 516	1 25 4 770	F12

Owners of Parent	-931.395	571.516	-1.354.770	513.555
------------------	----------	---------	------------	---------



## Statement of cash flows (Indirect Method)

 Presentation Currency
 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-9.218.507	188.262
Profit (Loss)		-1.180.473	633.702
Profit (Loss) from Continuing Operations		-1.180.473	633.702
Adjustments to Reconcile Profit (Loss)		1.261.169	579.542
Adjustments for depreciation and amortisation expense	15-16	479.831	476.969
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	239.934
Adjustments for Impairement Loss (Reversal of Impairment Loss ) of Receivables		0	239.934
Adjustments for provisions		146.118	32.568
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	151.118	32.568
Adjustments for (Reversal of) Other Provisions	38	-5.000	(
Adjustments for Interest (Income) Expenses		853.673	-161.388
Adjustments for Interest Income			-161.388
Adjustments for interest expense		853.673	
Adjustments for fair value losses (gains)			(
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			C
Adjustments for Tax (Income) Expenses	35	-208.219	-8.54
Adjustments for losses (gains) on disposal of non-current assets			(
Other adjustments to reconcile profit (loss)		-10.234	
Changes in Working Capital		-8.701.258	-1.024.982
Adjustments for decrease (increase) in trade accounts receivable		-6.162.730	-386.099
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-108.835	1.535.53
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-6.053.895	-1.921.634
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-960.979	-206.822
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-960.979	-206.822
Adjustments for decrease (increase) in inventories		-3.197.995	-1.085.698
Decrease (Increase) in Prepaid Expenses		2.412.792	
Adjustments for increase (decrease) in trade accounts payable		-116.856	1.089.21
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	-20.330
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-116.856	1.109.54
Increase (Decrease) in Employee Benefit Liabilities		217.067	
Adjustments for increase (decrease) in other operating payables Increase (Decrease) in Other Operating Payables to Unrelated		-48.350 -48.350	-435.574 -435.574
Parties		-46.550	-455.574
Increase (Decrease) in Deferred Income		-1.157.964	
Other Adjustments for Other Increase (Decrease) in Working Capital		313.757	(
Decrease (Increase) in Other Assets Related with Operations		313.757	
Cash Flows from (used in) Operations		-8.620.562	188.262
Payments Related with Provisions for Employee Benefits		-40.247	
Income taxes refund (paid)		-557.698	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.101.433	-522.614
Proceeds from sales of property, plant, equipment and intangible assets		15.269	(
Proceeds from sales of property, plant and equipment	15-16	15.269	
Purchase of Property, Plant, Equipment and Intangible Assets		-3.116.702	-522.614
Purchase of property, plant and equipment	15-16	-3.116.702	-522.614
Cash advances and loans made to other parties Cash receipts from repayment of advances and loans made to			(
other parties			
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		12.939.797	363.495
Proceeds from Issuing Shares or Other Equity Instruments			(
Payments to Acquire Entity's Shares or Other Equity Instruments Cash Inflows from Sale of Acquired Entity's Shares or Other			(
Equity Instruments			
Proceeds from borrowings	37	12.939.797	363.49

Proceeds from Loans	37	12.939.797	363.495
Repayments of borrowings			0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		619.857	29.143
Net increase (decrease) in cash and cash equivalents		619.857	29.143
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		469.988	757.444
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.089.845	786.587



Presentation Currency	TL
Nature of Financial Statements	Consolidated

Nature of Financial	Statements Consolidated																					
													Equi	tv								
													Equity attributable to owners of parent [	nember]								
		Footnote Reference								Other Ac	ccumulated Comprehensive Income Tha	t Will Not Be Reclassified In F	Profit Or Loss			Other Accumulated (	Comprehensive Income That Wil	l Be Reclassified In Profit Or Loss			Retained Earnings	Non-controlling
			Issued Capital Capital	Balancing Additional Account Capital ts for Contribution A Merger of A Capital Shareholders	Caj Capital Treasury Adjustm Advance Shares t	pital Share nents due premiums to or	Effects of Pr Combinations of Re Entities or Fun Businesses Under Common Non	ut Option valuation nd Related with Payments	Accumulated Gains (Losses)	on Revaluation and Re	emeasurement [member] Gains (Los Change ir	ses) Due to Fair Value	on Share Of Other at Comprehensive income Of Exc	hange Other Exc	Reserve Of Gains or Losse Hedge change		n Revaluation and Reclassificatio	Change Change in Ch Change Value of Va	ange in Share of Other Comprehensive Income of Oth Associates and Joint Gai	er Appropriated [member] From Profits [member]	Other reserves Lividend Payments Prior	interests [ member]
			en capital	Capital Shareholders	Cross-O	wnership discounts	Under Common Non Control I	-controlling for the second se	from Investments in Increases ( Equity Decreases) or Instruments Revaluation of	Increases ( Decreases) Gains on Reme Revaluation of	ns (Losses) on Other Attribu	al Liability table to Credit Risk ability Investments in Equity Instruments	Associates And Joint Ventures Diff Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	erences Of Other Diff on Gains ( Losses) Trai	ferences on nslation Flow Hedges Foreign	or or osses	Gains (Losses) from Reserve Financial Assets Other Measured at Fair Remeasu Value through Other or	e of r r vring Options Contracts S	Ventures Accounted for ( Using Equity Method that Los will be Reclassified to Profit )	ses	] (Net) Years' Profit or Profits or Losses	
									Property, Plar and Equipmen	t of Intangible Ben t Assets	of Defined Increases ( enefit Plans Decreases)	Instruments			Hedges Foreign Operations H	osses on ledge Interview of Available-for-sale Financial Assets	Value through Other or Comprehensive Reclassific Income Adjustm	cation ents	or Loss			
	Statement of changes in equity [abstract] Statement of changes in equity [line items]																					
	Equity at beginning of period		14.175.000																	302.245	2.622.060 206.395 17.30	05.700 1.253.492 18.559.192
	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																					0
	Transfers																			28.048	178.347 -206.395	0
	Total Comprehensive Income (Loss)																					
	Profit (loss)																				571.515 57	71.515 62.186 633.701
	Other Comprehensive Income (Loss)																					
	Issue of equity Capital Decrease																					
	Capital Decrease Capital Advance																					
	Effect of Merger or Liquidation or Division																					
	Effects of Business Combinations Under Common Control																					
	Advance Dividend Payments																					
Previous Period 01.01.2017 - 30.06.2017	Dividends Paid																					
01.01.2017 - 50.06.2017	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	0 0 0	0 0	0 0	0	0 0	0	0 0	0 0 0	0	0 0	0 0 0	0 0 0	0 0 0	0	0 0 0 0	0 0	0 0 330.293 0	0 0 2.800.407 571.515 0 17.87	1.315.678 19.192.893
	Statement of changes in equity [abstract]																					
	Statement of changes in equity [line items] Equity at beginning of period		14 175 000					0 0	•	0 0	0 00	•				0 0 0	0	00 0 0		0 0 330.303 0	0 0 2.800.407 1.922.565 0 19.22	28 565 1 105 815 20 424 380
	Adjustments Related to Accounting Policy Changes		14.175.000		0 0				U			,					Ū		0	0 0 330.293 0	0 0 2.000.407 1.922.909 0 19.22	20.303 1.133.013 20.424.300
	Adjustments Related to Required Changes in Accounting Policies																					
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																					
	Adjustments Related to Errors																					
	Other Restatements																					
	Restated Balances																					
	Transfers																			379.687	1.543.178 1.922.565	
	Total Comprehensive Income (Loss) Profit (loss)													22.209								58.264 -1.158.264
	Other Comprehensive Income (Loss)													22.209							1.180.473 -1.15	-1.158.264
	Issue of equity																					
	Capital Decrease																					
	Capital Advance																					
	Effect of Merger or Liquidation or Division																					
	Effects of Business Combinations Under Common Control																					
	Advance Dividend Payments																					

rrent Period 018 - 30.06.2018	Dividends Paid																																				
010 00000000	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																																			-10.2	234 -10.234
	Equity at end of period	14.175.000	o o	0	0 0	0	0	0	0	0 0	c	,	0	0	0	0 0	0	0	0	0 0	22.209	0 0	0	0 0	0	0	0	o 0	0	0	0	0 709.980	0	0 0 4.343.5	85 - 0 18.070	0.301 1.185.5	581 19.255.88