

KAMUYU AYDINLATMA PLATFORMU

IŞIK PLASTİK SANAYİ VE DIŞ TİCARET PAZARLAMA A.Ş. Financial Report Consolidated 2021 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

 Presentation Currency
 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 30.09.2021	Previous Period 31.12.2020
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	21.995.536	14.714.9
Trade Receivables		124.452.914	69.696.0
Trade Receivables Due From Related Parties	4,27	15.145.795	5.594.4
Trade Receivables Due From Unrelated Parties	4	109.307.119	64.101.5
Other Receivables		4.957.718	4.721.7
Other Receivables Due From Related Parties	5,27	4.940.524	4.709.5
Other Receivables Due From Unrelated Parties	5	17.194	12.1
Inventories	6	81.038.800	45.823.0
Prepayments	7	7.051.117	5.747.1
Current Tax Assets	-	153.587	
Other current assets	8	8.245.780	9.868.4
SUB-TOTAL		247.895.452	150.571.4
Total current assets		247.895.452	150.571.4
NON-CURRENT ASSETS			
Trade Receivables		0	1.211.2
Trade Receivables Due From Unrelated Parties	4	0	1.211.2
Other Receivables		7.276.290	6.019.3
Other Receivables Due From Unrelated Parties	5	7.276.290	6.019.3
Property, plant and equipment	10	253.108.865	230.505.6
Right of Use Assets	11	2.103.747	962.7
Intangible assets and goodwill	10	7.101.133 1.702.443	5.623.5
Prepayments Other Non-current Assets	8	1.702.443	438.1
Total non-current assets	0	271.292.538	438.1 246.098. 1
Total assets		519.187.990	396.669.5
LIABILITIES AND EQUITY		313.101.330	550.005.0
CURRENT LIABILITIES			
Current Borrowings		46.733.337	75.731.9
Current Borrowings From Unrelated Parties		46.733.337	75.731.9
Bank Loans	15	45.698.441	74.964.2
Lease Liabilities	15	1.034.896	767.7
Current Portion of Non-current Borrowings	15	22.331.406	30.169.8
Other Financial Liabilities	15	23.807	831.8
Trade Payables		48.387.779	43.354.0
Trade Payables to Related Parties	4,27	16.902.547	2.919.3
Trade Payables to Unrelated Parties	4	31.485.232	40.434.7
Employee Benefit Obligations	12	2.024.889	2.408.7
Other Payables		100	31.0
Other Payables to Unrelated Parties	5	100	31.0
Deferred Income Other Than Contract Liabilities	14	12.668.769	5.904.1
Current tax liabilities, current	25	3.290.549	9.868.2
Other Current Liabilities	9	520.840	605.5
SUB-TOTAL		135.981.476	168.905.5
Total current liabilities		135.981.476	168.905.5
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.321.542	25.234.0
Long Term Borrowings From Unrelated Parties		13.321.542	25.234.0
Bank Loans	15	12.014.611	24.734.7
Lease Liabilities	15	1.306.931	499.2
Non-current provisions		5.096.008	4.217.9
Non-current provisions for employee benefits	13	5.096.008	4.217.9
Deferred Tax Liabilities	25	10.831.237	11.091.4
Total non-current liabilities		29.248.787	40.543.3
Total liabilities		165.230.263	209.448.8
EQUITY			
Equity attributable to owners of parent		353.957.727	187.220.6
Issued capital	17	212.918.465	43.741.0

Share Premium (Discount)	17	0	10.184.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		92.828.735	93.128.967
Gains (Losses) on Revaluation and Remeasurement		92.828.735	93.128.967
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	94.013.477	94.013.477
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.184.742	-884.510
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		717.740	-371.984
Exchange Differences on Translation		717.740	-371.984
Restricted Reserves Appropriated From Profits		2.476.997	65.250
Legal Reserves		2.476.997	65.250
Prior Years' Profits or Losses		0	-25.034.104
Current Period Net Profit Or Loss		45.015.790	65.507.547
Total equity		353.957.727	187.220.676
Total Liabilities and Equity		519.187.990	396.669.558



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL Nature of Financial Statements Consolidated

Current Period 3 Previous Period 3 **Current Period Previous Period** Months Months Footnote Reference 01.01.2021 -01.01.2020 -01.07.2021 01.07.2020 -30.09.2021 30.09.2020 30.09.2021 30.09.2020 Statement of Profit or Loss and Other Comprehensive Income **PROFIT (LOSS)** Revenue 18 311.043.022 312.115.212 112.912.206 138.534.423 Cost of sales 18 -225.813.044 -193.489.247 -81.396.087 -76.553.342 **GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS** 85.229.978 118.625.965 31.516.119 61.981.081 **GROSS PROFIT (LOSS)** 85.229.978 118.625.965 31.516.119 61.981.081 **General Administrative Expenses** 20 -16.547.336 -8.627.059 -5.812.523 -1.971.034 Marketing Expenses 19 -16.025.650 -15.580.183 -5.930.517 -7.818.663 Research and development expense -2.370.566 213.111 -2.195.879 0 Other Income from Operating Activities 22 20.182.268 21.834.435 3.972.452 13.722.324 Other Expenses from Operating Activities 22 -18.624.605 -22.880.450 -3.844.188 -15.130.599 PROFIT (LOSS) FROM OPERATING ACTIVITIES 54.214.655 91.002.142 20.114.454 48.587.230 PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) 54.214.655 91.002.142 20.114.454 48.587.230 Finance income 23 9.990.011 2.354.602 -768.577 1.436.903 **Finance costs** 23 -6.694.284 -28.650.664 -1.840.983-11.644.934 PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE 64.706.080 57.510.382 17.504.894 38.379.199 TAX Tax (Expense) Income, Continuing Operations -12.494.592 -14.575.601 -3.822.081 -8.702.395 Current Period Tax (Expense) Income 25 -12.679.712 -13.296.264 -3.286.427 -8.295.503 Deferred Tax (Expense) Income 25 185.120 -1.279.337 -535.654 -406.892 PROFIT (LOSS) FROM CONTINUING OPERATIONS 45.015.790 50.130.479 13.682.813 29.676.804 **PROFIT (LOSS)** 45.015.790 50.130.479 13.682.813 29.676.804 Profit (loss), attributable to [abstract] Non-controlling Interests 0 0 0 0 **Owners of Parent** 45.015.790 50.130.479 13.682.813 29.676.804 Earnings per share [abstract] Earnings per share [line items] Basic earnings per share Basic Earnings (Loss) Per Share from Continuing Operations 0,21140000 0,08490000 Pay Başına Kazanç (Kayıp) **Diluted Earnings Per Share OTHER COMPREHENSIVE INCOME** Other Comprehensive Income that will not be Reclassified 46.278.310 -300.232 -229.171 45.883.739 to Profit or Loss Gains (Losses) on Revaluation of Property, Plant and 53.881.628 53.881.628 Equipment Gains (Losses) on Remeasurements of Defined Benefit 13 -641.389 -375.290 -286.464 -148.175 Plans Taxes Relating To Components Of Other Comprehensive 75.058 -7.356.500 57.293 -7.455.143 Income That Will Not Be Reclassified To Profit Or Loss

Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment

Tourse Deletise to Developments of Defined Developments

Taxes Relating to Remeasurements of Defined Benefit Plans	25	75.058	128.278	57.293	29.635
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		1.089.724	161.200	1.274.265	308.797
Exchange Differences on Translation		1.089.724	161.200	1.274.265	308.797
OTHER COMPREHENSIVE INCOME (LOSS)		789.492	46.044.939	1.045.094	46.587.107
TOTAL COMPREHENSIVE INCOME (LOSS)		45.805.282	96.175.418	14.727.907	76.263.911
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		45.805.282	96.175.418	14.727.907	76.263.911

-7.484.778

-7.484.778



Statement of cash flows (Indirect Method)

 Presentation Currency
 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-27.796.677	87.887.11
Profit (Loss)		45.015.790	50.130.47
Profit (Loss) from Continuing Operations		45.015.790	50.130.47
Adjustments to Reconcile Profit (Loss)		25.902.707	49.586.43
Adjustments for depreciation and amortisation expense	10,11	5.599.328	3.260.62
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-3.022.24
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		0	-3.124.84
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	0	102.60
Adjustments for provisions		1.072.286	1.120.19
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	1.072.286	773.72
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	346.46
Adjustments for Interest (Income) Expenses		1.782.752	7.712.08
Adjustments for Interest Income	23	-2.997.957	-31.498
Adjustments for interest expense	24	4.780.709	7.743.57
Adjustments for unrealised foreign exchange losses (gains)		4.953.749	25.940.17
Adjustments for Tax (Income) Expenses	25	12.494.592	14.575.60
Changes in Working Capital		-78.888.327	-11.256.55
Adjustments for decrease (increase) in trade accounts receivable		-53.545.601	-19.209.72
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-9.551.314	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-43.994.287	-19.209.72
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.492.887	97.05
Decrease (Increase) in Other Related Party Receivables Related with Operations		-230.947	1.143.12
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.261.940	-1.046.07
Adjustments for decrease (increase) in inventories		-35.215.761	-9.695.13
Decrease (Increase) in Prepaid Expenses		-1.668.940	-3.058.53
Adjustments for increase (decrease) in trade accounts payable		5.033.701	21.123.52
Increase (Decrease) in Trade Accounts Payables to Related Parties		13.983.174	-4.247.14
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-8.949.473	25.370.66
Increase (Decrease) in Employee Benefit Liabilities		-383.872	218.49
Adjustments for increase (decrease) in other operating payables		-30.952	-6.581.90
Increase (Decrease) in Other Operating Payables to Related Parties		0	-5.845.33
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-30.952	-736.57
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		6.764.593	7.122.32
Other Adjustments for Other Increase (Decrease) in Working Capital		1.651.392	-1.272.64
Decrease (Increase) in Other Assets Related with Operations		1.736.110	-1.141.85
Increase (Decrease) in Other Payables Related with Operations		-84.718	-130.78
Cash Flows from (used in) Operations		-7.969.830	88.460.35
Payments Related with Provisions for Employee Benefits		-569.470	-571.12
Income taxes refund (paid)		-19.257.377	-2.11
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-28.971.896	-15.967.49
Purchase of Property, Plant, Equipment and Intangible Assets		-28.971.896	-15.967.49
Purchase of property, plant and equipment		-26.860.367	-14.134.293
Purchase of intangible assets		-2.111.529	-1.833.19

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		64.049.159	-43.823.051
Proceeds from Issuing Shares or Other Equity Instruments		122.834.853	0
Proceeds from issuing shares		122.834.853	0
Proceeds from borrowings		44.798.045	129.605.786
Proceeds from Loans	15	44.798.045	129.605.786
Repayments of borrowings		-98.943.523	-163.549.348
Loan Repayments	15	-98.943.523	-163.549.348
Payments of Lease Liabilities	15	-1.294.583	-2.354.631
Dividends Paid		-1.903.084	0
Interest paid		-4.440.506	-7.576.356
Interest Received		2.997.957	31.498
Other inflows (outflows) of cash		0	20.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		7.280.586	28.096.577
Net increase (decrease) in cash and cash equivalents		7.280.586	28.096.577
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	14.714.950	2.025.600
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	21.995.536	30.122.177



Presentation Currency	TL
Nature of Financial Statements	Consolidated

						Equity								
				Equity attributable to owners of parent [member]										
		Footnote Reference			Other Accumulated Comprehensive Income That W	ill Not Be Reclassified In Profit Or Loss	Other Accum	ulated Comprehensive Income That Will B	e Reclassified In Profit Or Loss		Retained Earnings			
			Issued Capital Share p	premiums or discounts	Gains/Losses on Revaluation and Rer	neasurement [member]				Restricted Reserves Appropriated From Profits [member]			No	on-controlling interests [member]
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses Net	Profit or Loss		
9	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		43.741.000	10.184.000	47.616.627	-322.097	-150.005			65.250	-25.950.128	916.024	76.100.671	76.100.671
	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										916.024	-916.024	0	0
	Total Comprehensive Income (Loss)				46.396.850	-513.111	161.200					50.130.479		96.175.418
	Profit (loss)											50.130.479		50.130.479
	Other Comprehensive Income (Loss)				46.396.850	-513.111	161.200						46.044.939	46.044.939
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
Previous Period 01.01.2020 - 30.09.2020	Dividends Paid													
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share													
	Transactions Increase (Decrease) through Treasury Snare 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		43.741.000	10.184.000	94.013.477	-835.208	11.195			65.250	-25.034.104	50.130.479 1	172.276.089	172.276.089
5	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		43.741.000	10.184.000	94.013.477	-884.510	-371.984			65.250	-25.034.104	65.507.547 1	187.220.676	187.220.676
	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									2.411.747	63.095.800	-65.507.547		
	Total Comprehensive Income (Loss)					-300.232	1.089.724					45.015.790		45.805.282
	Profit (loss)											45.015.790		45.015.790
	Other Comprehensive Income (Loss)		101 115 05-			-300.232	1.089.724						789.492	789.492
	Issue of equity Capital Decrease		161.115.827	-124.957.215							-36.158.612		0	0
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control Advance Dividend Payments													
	Dividends Paid													

Current Period						
01.01.2021 - 30.09.2021	Decrease through Other Distributions to Owners					
	Increase (Decrease) through Treasury Share Transactions					
	Increase (Decrease) through Share-Based Payment Transactions	8.06	.638 114.773.215			
	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	212.91	.465 (94.013.47	7 -1.184.742	717.740

		-1.903.084		-1.903.084	-1.903.084
				122.834.853	122.834.853
	2.476.997	C	45.015.790	353.957.727	353.957.727