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KAMUYU AYDINLATMA PLATFORMU

UZERTAŞ BOYA SANAYİ TİCARET VE YATIRIM A.Ş.
Financial Report
Unconsolidated
2022 - 2. 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 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	135.641	876.904
Trade Receivables		2.432.467	1.014.682
Trade Receivables Due From Unrelated Parties	9	2.432.467	1.014.682
Other Receivables		1.178	618
Other Receivables Due From Unrelated Parties	10	1.178	618
Inventories	11	1.815.625	1.475.902
Prepayments	12	50.499	63.285
SUB-TOTAL		**4.435.410**	**3.431.391**
Total current assets		**4.435.410**	**3.431.391**
NON-CURRENT ASSETS			
Financial Investments	6	6.001	3.001
Other Receivables		145	145
Other Receivables Due From Unrelated Parties	10	145	145
Investment property	13	13.795.000	13.795.000
Property, plant and equipment	14	152.368	154.255
Right of Use Assets	16	393.306	449.493
Intangible assets and goodwill	15	3.626	5.926
Deferred Tax Asset	28	228.995	147.134
Total non-current assets		**14.579.441**	**14.554.954**
Total assets		**19.014.851**	**17.986.345**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	253.079	232.430
Trade Payables		1.871.854	1.636.397
Trade Payables to Related Parties	9-30	1.322.330	1.272.512
Trade Payables to Unrelated Parties	9	549.524	363.885
Employee Benefit Obligations	18	156.337	155.408
Other Payables		3.562.936	3.568.127
Other Payables to Related Parties	10-30	3.540.005	3.548.505
Other Payables to Unrelated Parties	10	22.931	19.622
Deferred Income Other Than Contract Liabilities	12		431.752
Other Current Liabilities	19	375	
SUB-TOTAL		**5.844.581**	**6.024.114**
Total current liabilities		**5.844.581**	**6.024.114**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	396.490	464.794
Non-current provisions		856.002	500.985
Non-current provisions for employee benefits	18	856.002	500.985
Deferred Tax Liabilities	28	2.420.913	2.416.199
Total non-current liabilities		**3.673.405**	**3.381.978**
Total liabilities		**9.517.986**	**9.406.092**
EQUITY			
Equity attributable to owners of parent		9.496.865	8.580.253
Issued capital	21	8.000.000	8.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-484.316	-367.570
Gains (Losses) on Revaluation and Remeasurement		-484.316	-367.570
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	-484.316	-367.570
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.032.008	2.032.008
Gains (Losses) on Revaluation and Reclassification	21	2.032.008	2.032.008
Restricted Reserves Appropriated From Profits	21	37.868	37.868
Other equity interest	21	2.000.000	2.000.000
Prior Years' Profits or Losses	21	-3.122.054	-8.660.198
Current Period Net Profit Or Loss	29	1.033.359	5.538.145
Total equity		**9.496.865**	**8.580.253**
Total Liabilities and Equity		**19.014.851**	**17.986.345**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	4.237.150	1.799.804		
Cost of sales	22	-1.551.233	-987.496		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.685.917	812.308		
GROSS PROFIT (LOSS)		2.685.917	812.308		
General Administrative Expenses	23	-1.022.360	-625.240		
Marketing Expenses	23	-686.069	-512.425		
Other Income from Operating Activities	25	197.917	129.428		
Other Expenses from Operating Activities	25	-163.699	-32.252		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.011.706	-228.181		
Investment Activity Income	26		609		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.011.706	-227.572		
Finance income	27	85.686	13.118		
Finance costs	27	-102.265	-127.194		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		995.127	-341.648		
Tax (Expense) Income, Continuing Operations		38.232	55.078		
Deferred Tax (Expense) Income	28	38.232	55.078		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.033.359	-286.570		
PROFIT (LOSS)		1.033.359	-286.570		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent	28	1.033.359	-286.570		
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		-116.746	-22.102		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**-116.746**	**-22.102**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**916.613**	**-308.672**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		916.613	-308.672		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-662.905**	**18.426**
Profit (Loss)		1.033.359	-286.570
Profit (Loss) from Continuing Operations	29	1.033.359	-286.570
Adjustments to Reconcile Profit (Loss)		**79.331**	**202.027**
Adjustments for depreciation and amortisation expense	24	-249.707	132.592
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-40.946	0
Adjustments for provisions		355.017	36.906
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	355.017	36.906
Adjustments for Interest (Income) Expenses		10.253	88.216
Adjustments for Interest Income		10.253	88.216
Adjustments for Tax (Income) Expenses	28	4.714	-55.078
Adjustments for losses (gains) on disposal of non-current assets			-609
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			-609
Changes in Working Capital		**-1.917.771**	**191.185**
Decrease (Increase) in Financial Investments		-3.000	0
Adjustments for decrease (increase) in trade accounts receivable	9	-1.421.073	-399.888
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.421.073	-399.888
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-560	-10.152
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	-560	-10.152
Adjustments for decrease (increase) in inventories	11	-339.723	-313.468
Decrease (Increase) in Prepaid Expenses	12	12.786	-5.254
Adjustments for increase (decrease) in trade accounts payable		269.438	229.480
Increase (Decrease) in Trade Accounts Payables to Related Parties			64.284
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		269.438	165.196
Increase (Decrease) in Employee Benefit Liabilities	18	929	-46.051
Adjustments for increase (decrease) in other operating payables		-5.191	520.571
Increase (Decrease) in Other Operating Payables to Related Parties			521.215
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-5.191	-644
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-431.752	190.258
Other Adjustments for Other Increase (Decrease) in Working Capital		375	25.689
Decrease (Increase) in Other Assets Related with Operations	20	375	25.689
Cash Flows from (used in) Operations		**-805.081**	**106.642**
Interest paid	27	10.253	-88.216
Other inflows (outflows) of cash		131.923	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-30.703**	**-1.909**
Proceeds from sales of property, plant, equipment and intangible assets		0	1.566
Proceeds from sales of property, plant and equipment	26	0	1.566
Purchase of Property, Plant, Equipment and Intangible Assets		-30.703	-3.475
Purchase of intangible assets	14	-30.703	-3.475
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-47.655**	**-50.416**
Proceeds from borrowings		20.649	0
Repayments of borrowings	8	-68.304	-50.416
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-741.263	-33.899
Net increase (decrease) in cash and cash equivalents		-741.263	-33.899
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**876.904**	**235.450**

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**135.641**	**201.551**

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	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		Restricted Reserves Appropriated From Profits [member]	Other equity interest [member]	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			
			Gains (Losses) on Remeasurements of Defined Benefit Plans										
Previous Period 01.01.2021 - 30.06.2021													
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**8.000.000**	**-224.271**	**2.032.008**			**37.868**	**2.000.000**	**-9.039.219**	**379.021**	**3.185.407**		**3.185.407**
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	21								379.021	-379.021			
Total Comprehensive Income (Loss)	29		-22.102							-286.570			-308.672
Profit (loss)													
Other Comprehensive Income (Loss)													
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		**8.000.000**	**-246.373**	**2.032.008**			**37.868**	**2.000.000**	**-8.660.198**	**-286.570**	**2.876.735**		**2.876.735**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**8.000.000**	**-367.570**	**2.032.008**			**37.868**	**2.000.000**	**-8.660.198**	**5.538.145**	**8.580.253**		**8.580.253**
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	21								5.538.145	-5.538.145			
Total Comprehensive Income (Loss)	29									1.033.359			916.613
Profit (loss)			-116.746										
Other Comprehensive Income (Loss)													
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													

Current Period 01.01.2022 - 30.06.2022														
	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		**8.000.000**	**-484.316**	**2.032.008**			**37.868**	**2.000.000**	**-3.122.053**	**1.033.359**	**9.496.865**		**9.496.865**