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KAMUYU AYDINLATMA PLATFORMU

UŞAK SERAMİK SANAYİ A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Uşak Seramik Sanayi Anonim Şirketi

Yönetim Kurulu'na,

Giriş

Uşak Seramik Sanayi Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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 finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 11.09.2024

DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK AŞ

Harun AKTAŞ

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	18.873.116	96.199.184
Trade Receivables	[6]	880.154.033	779.500.166
Trade Receivables Due From Related Parties		584.817.364	489.563.886
Trade Receivables Due From Unrelated Parties		295.336.669	289.936.280
Other Receivables	[8]	611.944.548	754.690.154
Other Receivables Due From Related Parties		200.941.106	226.486.304
Other Receivables Due From Unrelated Parties		411.003.442	528.203.850
Inventories	[9]	1.037.276.237	1.035.689.330
Prepayments	[10]	237.864.242	213.488.656
Prepayments to Related Parties		27.715.804	124.735
Prepayments to Unrelated Parties		210.148.438	213.363.921
Other current assets	[12]	31.759.067	32.646.750
Other Current Assets Due From Related Parties		305.165	1.382
Other Current Assets Due From Unrelated Parties		31.453.902	32.645.368
SUB-TOTAL		**2.817.871.243**	**2.912.214.240**
Total current assets		**2.817.871.243**	**2.912.214.240**
NON-CURRENT ASSETS			
Other Receivables	[8]	7.887.158	30.848.405
Other Receivables Due From Related Parties		1.171.855	11.269.337
Other Receivables Due From Unrelated Parties		6.715.303	19.579.068
Investment property	[13]	80.847.424	81.277.058
Property, plant and equipment	[14]	2.654.169.527	2.711.353.962
Land and Premises		110.090.886	109.918.058
Land Improvements		114.077.985	113.421.778
Buildings		345.506.025	348.203.866
Machinery And Equipments		1.738.652.636	1.783.986.935
Vehicles		338.404.397	347.629.115
Construction in Progress		7.437.598	8.194.210
Right of Use Assets	[15]	99.018.099	99.457.210
Deferred Tax Asset	[31]	1.833.122	731.747
Total non-current assets		**2.843.755.330**	**2.923.668.382**
Total assets		**5.661.626.573**	**5.835.882.622**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[4]	1.125.163.747	947.378.201
Current Borrowings From Unrelated Parties		1.125.163.747	947.378.201
Bank Loans		1.125.163.747	947.378.201
Current Portion of Non-current Borrowings	[4]	164.276.033	180.904.701
Current Portion of Non-current Borrowings from Related Parties		112.929.887	130.791.439
Current Portion of other Non-current Borrowings		112.929.887	130.791.439
Current Portion of Non-current Borrowings from Unrelated Parties		51.346.146	50.113.262
Lease Liabilities		51.346.146	50.113.262
Other Financial Liabilities	[5]	913.301	1.525.593
Other Miscellaneous Financial Liabilities		913.301	1.525.593
Trade Payables	[6]	739.289.009	616.807.975
Trade Payables to Related Parties		9.927.636	3.661.435
Trade Payables to Unrelated Parties		729.361.373	613.146.540
Employee Benefit Obligations	[7]	22.911.758	19.117.825
Other Payables	[8]	47.228.573	93.539.634
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties		47.228.573	93.539.634
Deferred Income Other Than Contract Liabilities	[10]	576.293.927	710.332.617
Deferred Income Other Than Contract Liabilities From Related Parties		200.938.020	226.486.304
Deferred Income Other Than Contract Liabilities from Unrelated Parties		375.355.907	483.846.313
Current provisions	[11]	24.262.276	24.341.630

Current provisions for employee benefits		20.075.531	18.090.244
Other current provisions		4.186.745	6.251.386
Other Current Liabilities	[12]	5.819.826	6.095.691
Other Current Liabilities to Unrelated Parties		5.819.826	6.095.691
SUB-TOTAL		**2.706.158.450**	**2.600.043.867**
Total current liabilities		**2.706.158.450**	**2.600.043.867**
NON-CURRENT LIABILITIES			
Long Term Borrowings	[4]	105.339.594	190.750.269
Long Term Borrowings From Unrelated Parties		105.339.594	190.750.269
Bank Loans		77.439.919	130.157.122
Lease Liabilities		27.899.675	60.593.147
Other Financial Liabilities	[5]	0	552.129
Other Miscellaneous Financial Liabilities		0	552.129
Other Payables	[8]	4.160.921	0
Other Payables to Unrelated parties		4.160.921	0
Deferred Income Other Than Contract Liabilities	[10]	7.469.520	30.430.769
Deferred Income Other Than Contract Liabilities From Related Parties		1.171.854	11.269.337
Deferred Income Other Than Contract Liabilities from Unrelated Parties		6.297.666	19.161.432
Non-current provisions	[11]	20.084.010	17.812.792
Non-current provisions for employee benefits		20.084.010	17.812.792
Total non-current liabilities		**137.054.045**	**239.545.959**
Total liabilities		**2.843.212.495**	**2.839.589.826**
EQUITY			
Equity attributable to owners of parent		2.818.414.078	2.996.292.796
Issued capital	[18]	245.000.000	245.000.000
Inflation Adjustments on Capital	[19]	1.523.192.209	1.523.192.209
Share Premium (Discount)	[20]	5.975.565	5.975.565
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	-25.723.028	-24.482.572
Gains (Losses) on Revaluation and Remeasurement		-25.723.028	-24.482.572
Increases (Decreases) on Revaluation of Right-of-use assets		-25.723.028	-24.482.572
Restricted Reserves Appropriated From Profits	[22]	2.933.971	2.933.971
Legal Reserves		2.933.971	2.933.971
Prior Years' Profits or Losses	[23]	1.243.673.623	1.031.809.288
Current Period Net Profit Or Loss		-176.638.262	211.864.335
Total equity		**2.818.414.078**	**2.996.292.796**
Total Liabilities and Equity		**5.661.626.573**	**5.835.882.622**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[24]	1.350.060.101	1.608.430.509	609.304.084	865.708.303
Cost of sales	[24]	-1.083.280.593	-1.281.756.467	-383.423.470	-647.625.363
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		266.779.508	326.674.042	225.880.614	218.082.940
GROSS PROFIT (LOSS)		266.779.508	326.674.042	225.880.614	218.082.940
General Administrative Expenses	[25]	-52.394.240	-45.271.192	-23.468.329	-24.066.735
Marketing Expenses	[26]	-64.751.757	-35.973.993	-39.894.837	-18.945.763
Research and development expense	[27]	-9.579.182	-8.644.965	-4.858.403	-4.453.829
Other Income from Operating Activities	[28]	498.190.000	407.193.644	-5.344.681	107.478.737
Other Expenses from Operating Activities	[28]	-561.341.815	-447.752.305	-41.888.237	-154.135.144
PROFIT (LOSS) FROM OPERATING ACTIVITIES		76.902.514	196.225.231	110.426.127	123.960.206
Investment Activity Expenses	[29]	-3.913.337	-3.683.911	-3.698.520	-3.014.586
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		72.989.177	192.541.320	106.727.607	120.945.620
Finance income	[30]	19.352.659	13.604.698	9.417.611	8.994.130
Finance costs	[30]	-292.836.969	-139.131.911	-159.633.260	-67.783.413
Gains (losses) on net monetary position		23.168.982	-125.974.249	-115.236.774	-115.779.615
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-177.326.151	-58.960.142	-158.724.816	-53.623.278
Tax (Expense) Income, Continuing Operations	[31]	687.889	-57.504.223	85.806.700	-7.416.498
Deferred Tax (Expense) Income		687.889	-57.504.223	85.806.700	-7.416.498
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-176.638.262	-116.464.365	-72.918.116	-61.039.776
PROFIT (LOSS)		-176.638.262	-116.464.365	-72.918.116	-61.039.776
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-176.638.262	-116.464.365	-72.918.116	-61.039.776
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	32	-0,72100000	-0,47540000	-0,29760000	-0,24910000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.240.456	913.598	-111.356	3.053.218
Gains (Losses) on Remeasurements of Defined Benefit Plans	[11]	-1.653.942	-869.861	-148.475	1.804.664
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[31]	413.486	1.783.459	37.119	1.248.554
Deferred Tax (Expense) Income		413.486	1.783.459	37.119	1.248.554
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.240.456**	**913.598**	**-111.356**	**3.053.218**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-177.878.718**	**-115.550.767**	**-73.029.472**	**-57.986.558**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-177.878.718	-115.550.767	-73.029.472	-57.986.558

Statement of cash flows (Direct Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-159.742.069**	**195.637.036**
Cash Receipts From Operating Activities		1.390.326.836	1.664.547.494
Receipts from sales of goods and rendering of services	[6,24]	1.262.358.730	1.258.880.399
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	[28,30]	77.444.955	100.118.255
Other cash receipts from operating activities	[8,28]	50.523.151	305.548.840
Cash Payments From Operating Activities		-1.283.091.649	-1.326.966.343
Payments to suppliers for goods and services	[6,9,24]	-992.455.174	-1.036.942.261
Cash Payments from Interest, Fees, Commissions and other revenues	[28]	-140.853.367	-142.201.369
Other cash payments from operating activities	[8,28]	-149.783.108	-147.822.713
Net Cash Flows From (Used in) Operations		**107.235.187**	**337.581.151**
Interest paid	[30]	-280.063.765	-153.008.453
Interest received	[30]	13.086.509	11.064.338
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-24.311.134**	**-34.110.622**
Proceeds from sales of property, plant, equipment and intangible assets		5.427.346	9.115.777
Proceeds from sales of property, plant and equipment	[12,13]	5.427.346	9.115.777
Purchase of Property, Plant, Equipment and Intangible Assets		-29.738.480	-43.226.399
Purchase of property, plant and equipment	[14,29]	-29.738.480	-43.226.399
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**388.838.772**	**-15.047.444**
Proceeds from borrowings		988.227.076	216.746.027
Proceeds from Loans	[4]	988.227.076	216.746.027
Repayments of borrowings		-631.296.216	-18.627.700
Loan Repayments	[4]	-631.296.216	-18.627.700
Decrease in Other Payables to Related Parties	[8]	47.876.703	-202.745.773
Payments of Lease Liabilities		-15.968.791	-10.419.998
INFLATION EFFECT		-218.644.475	-108.772.560
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-13.858.906	37.706.410
Net increase (decrease) in cash and cash equivalents		-13.858.906	37.706.410
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	**96.199.184**	**37.142.242**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-63.467.162	-16.782.663
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	**18.873.116**	**58.065.989**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Previous Period 01.01.2023 - 30.06.2023

	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Additional Capital Contribution of Shareholders	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss			Non-controlling interests [member]	
Statement of changes in equity [abstract]																		
Statement of changes in equity [line items]																		
Equity at beginning of period		**245.000.000**	**1.523.192.209**		**5.975.567**	**-25.055.897**	**-25.055.897**	**-25.055.897**	**0**	**0**	**0**	**2.933.971**	**801.389.787**	**230.419.502**	**1.031.809.289**	**2.783.855.139**	**0**	**2.783.855.139**
Adjustments Related to Accounting Policy Changes																		0
Adjustments Related to Required Changes in Accounting Policies																		0
Adjustments Related to Voluntary Changes in Accounting Policies																		0
Adjustments Related to Errors																		0
Other Restatements																		0
Restated Balances																		0
Transfers													230.419.502	-230.419.502	0	0		0
Total Comprehensive Income (Loss)						913.598	913.598	913.598	0	0	0		-116.464.365		-116.464.365	-115.550.767		-115.550.767
Profit (loss)													-116.464.365		-116.464.365	-116.464.365		-116.464.365
Other Comprehensive Income (Loss)	[11,21]					913.598	913.598	913.598	0	0	0				0	913.598		913.598
Issue of equity																		0
Capital Decrease																		0
Capital Advance																		0
Effect of Merger or Liquidation or Division																		0
Effects of Business Combinations Under Common Control																		0
Advance Dividend Payments																		0
Dividends Paid																		0
Decrease through Other Distributions to Owners																		0
Increase (Decrease) through Treasury Share Transactions																		0
Increase (Decrease) through Share-Based Payment Transactions																		0
Acquisition or Disposal of a Subsidiary																		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																		0
Transactions with noncontrolling shareholders																		0
Increase through Other Contributions by Owners																		0
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																		0
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																		0
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																		0
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																		0
Increase (decrease) through other changes, equity																		0
Equity at end of period		**245.000.000**	**1.523.192.209**		**5.975.567**	**-24.142.299**	**-24.142.299**	**-24.142.299**	**0**	**0**	**0**	**2.933.971**	**915.344.924**	**0**	**915.344.924**	**2.668.304.372**		**2.668.304.372**
Statement of changes in equity [abstract]																		
Statement of changes in equity [line items]																		
Equity at beginning of period		**245.000.000**	**1.523.192.209**		**5.975.565**	**-24.482.572**	**-24.482.572**	**-24.482.572**	**0**	**0**	**0**	**2.933.971**	**1.031.809.288**	**211.864.335**	**1.243.673.623**	**2.996.292.796**		**2.996.292.796**
Adjustments Related to Accounting Policy Changes																		0
Adjustments Related to Required Changes in Accounting Policies																		0
Adjustments Related to Voluntary Changes in Accounting Policies																		0
Adjustments Related to Errors																		0
Other Restatements																		0
Restated Balances																		0
Transfers								0		0	0		211.864.335	-211.864.335	0	0		0
Total Comprehensive Income (Loss)						-1.240.456	-1.240.456	-1.240.456		0	0			-176.638.262	-176.638.262	-177.878.718		-177.878.718
Profit (loss)								0		0	0			-176.638.262	-176.638.262	-176.638.262		-176.638.262
Other Comprehensive Income (Loss)	[11,21]					-1.240.456	-1.240.456	-1.240.456		0					0	-1.240.456		-1.240.456
Issue of equity																		0
Capital Decrease																		0
Capital Advance																		0
Effect of Merger or Liquidation or Division																		0
Effects of Business Combinations Under Common Control																		0
Advance Dividend Payments																		0
Dividends Paid																		

Current Period 01.01.2024 - 30.06.2024																			0
	Decrease through Other Distributions to Owners																		0
	Increase (Decrease) through Treasury Share Transactions																		0
	Increase (Decrease) through Share-Based Payment Transactions																		0
	Acquisition or Disposal of a Subsidiary																		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																		0
	Transactions with noncontrolling shareholders																		0
	Increase through Other Contributions by Owners																		0
	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																		0
	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																		0
	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																		0
	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																		0
	Increase (decrease) through other changes, equity																		0
	Equity at end of period		**245.000.000**	**1.523.192.209**	**5.975.565**		**-25.723.028**	**-25.723.028**	**-25.723.028**	**0**	**0**	**0**	**2.933.971**	**1.243.673.623**	**-176.638.262**	**1.067.035.361**	**2.818.414.078**		**2.818.414.078**