



KAMUYU AYDINLATMA PLATFORMU

UZERTAŞ BOYA SANAYİ TİCARET VE YATIRIM A.Ş.
Financial Report
Unconsolidated
2021 - 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 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	201.551	235.450
Trade Receivables		438.032	38.144
Trade Receivables Due From Unrelated Parties	9	438.032	38.144
Other Receivables		10.747	595
Other Receivables Due From Unrelated Parties	10	10.747	595
Inventories	11	1.502.497	1.189.029
Prepayments		42.607	37.353
Prepayments to Unrelated Parties	12	42.607	37.353
Current Tax Assets	19		258
Other current assets		66.228	91.659
Other Current Assets Due From Unrelated Parties	20	66.228	91.659
SUB-TOTAL		2.261.662	1.592.488
Total current assets		2.261.662	1.592.488
NON-CURRENT ASSETS			
Financial Investments		3.001	3.001
Financial Assets Available-for-Sale	6	3.001	3.001
Other Receivables		145	145
Other Receivables Due From Unrelated Parties	10	145	145
Investment property	13	7.430.000	7.430.000
Property, plant and equipment		226.784	298.370
Machinery And Equipments	14	4.502	4.978
Vehicles	14	201.175	266.777
Fixtures and fittings	14	15.237	18.984
Leasehold Improvements	14	5.870	7.631
Right of Use Assets	16	505.679	561.866
Intangible assets and goodwill		8.227	10.528
Other Rights	15	8.227	10.528
Deferred Tax Asset	28	139.517	100.342
Total non-current assets		8.313.353	8.404.252
Total assets		10.575.015	9.996.740
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	134.740	119.687
Trade Payables		1.607.404	1.377.924
Trade Payables to Related Parties	9-30	1.223.600	1.159.316
Trade Payables to Unrelated Parties	9	383.804	218.608
Employee Benefit Obligations	18	29.405	53.845
Other Payables		3.542.776	3.022.205
Other Payables to Related Parties	10-30	3.527.813	3.006.598
Other Payables to Unrelated Parties	10	14.963	15.607
Deferred Income Other Than Contract Liabilities	12	198.856	8.598
SUB-TOTAL		5.513.181	4.582.259
Total current liabilities		5.513.181	4.582.259
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	547.786	613.255
Employee Benefit Obligations	18	503.159	460.236
Deferred Tax Liabilities	28	1.134.154	1.155.583
Total non-current liabilities		2.185.099	2.229.074
Total liabilities		7.698.280	6.811.333
EQUITY			
Equity attributable to owners of parent		2.876.735	3.185.407
Issued capital	21	8.000.000	8.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.785.635	1.807.737
Gains (Losses) on Revaluation and Remeasurement		2.032.008	2.032.008
Increases (Decreases) on Revaluation of Property, Plant and Equipment	21	2.032.008	2.032.008

Other Gains (Losses)	21	-246.373	-224.271
Restricted Reserves Appropriated From Profits		37.868	37.868
Legal Reserves	21	37.868	37.868
Other equity interest	21	2.000.000	2.000.000
Prior Years' Profits or Losses	21	-8.660.198	-9.039.219
Current Period Net Profit Or Loss	29	-286.570	379.021
Total equity		2.876.735	3.185.407
Total Liabilities and Equity		10.575.015	9.996.740

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	22	1.799.804	1.596.421		
Cost of sales	22	-987.496	-953.089		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		812.308	643.332		
GROSS PROFIT (LOSS)		812.308	643.332		
General Administrative Expenses	23	-625.240	-573.780		
Marketing Expenses	23	-512.425	-501.854		
Other Income from Operating Activities	25	129.428	116.311		
Other Expenses from Operating Activities	25	-32.252	-21.406		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-228.181	-337.397		
Investment Activity Income	26	609	795		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-227.572	-336.602		
Finance income	27	13.118	2.747		
Finance costs	27	-127.194	-131.381		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-341.648	-465.236		
Tax (Expense) Income, Continuing Operations		55.078	16.489		
Deferred Tax (Expense) Income	28	55.078	16.489		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-286.570	-448.747		
PROFIT (LOSS)		-286.570	-448.747		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-286.570	-448.747		
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		-22.102	19.426		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-22.102	19.426		
Deferred Tax (Expense) Income	28	5.526	-5.479		
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	18	-27.628	24.905		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-22.102	19.426		
TOTAL COMPREHENSIVE INCOME (LOSS)		-308.672	-429.321		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-308.672	-429.321		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-286.570	-448.747
Profit (Loss) from Continuing Operations	29	-286.570	-448.747
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	24	132.592	137.692
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions		36.906	42.531
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	36.906	42.531
Adjustments for Interest (Income) Expenses		88.216	101.800
Adjustments for Interest Income	27		-795
Adjustments for interest expense	27	88.216	102.595
Adjustments for fair value losses (gains)			0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	28	-55.078	-16.489
Adjustments for losses (gains) on disposal of non-current assets		-609	56.187
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	14	-609	
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets	16		56.187
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-399.888	-258.435
Decrease (Increase) in Trade Accounts Receivables from Related Parties	9-29		-269
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-399.888	-258.166
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-10.152	2.580
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	-10.152	2.580
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories	11	-313.468	-221.912
Decrease (Increase) in Prepaid Expenses	12	-5.254	55.840
Adjustments for increase (decrease) in trade accounts payable		229.480	88.557
Increase (Decrease) in Trade Accounts Payables to Related Parties	9-30	64.284	69.058
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	165.196	19.499
Increase (Decrease) in Employee Benefit Liabilities	18	-46.051	-8.713
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		520.571	764.359
Increase (Decrease) in Other Operating Payables to Related Parties	10-30	521.215	764.359
Increase (Decrease) in Other Operating Payables to Unrelated Parties	10	-644	
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	190.258	6.252
Other Adjustments for Other Increase (Decrease) in Working Capital		25.689	9.451
Decrease (Increase) in Other Assets Related with Operations	20	25.689	9.451
Cash Flows from (used in) Operations			
Interest paid	27	-88.216	-102.595
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	26	1.566	-56.187
Proceeds from sales of property, plant and equipment			-56.187
Purchase of Property, Plant, Equipment and Intangible Assets		-3.475	-6.264

Purchase of property, plant and equipment	14		-3.475	-6.264
Cash advances and loans made to other parties				0
Cash receipts from repayment of advances and loans made to other parties				0
Interest received	26			795
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-50.416	-42.669
Proceeds from Issuing Shares or Other Equity Instruments				0
Payments to Acquire Entity's Shares or Other Equity Instruments				0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments				0
Proceeds from borrowings				0
Repayments of borrowings			-50.416	-42.669
Loan Repayments	8		-50.416	-42.669
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-33.899	104.033
Net increase (decrease) in cash and cash equivalents			-33.899	104.033
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5		235.450	81.578
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5		201.551	185.611



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			
Increases (Decreases) on Revaluation of Intangible Assets		Gains (Losses) on Remeasurements of Defined Benefit Plans										
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	21	8.000.000	1.981.208	-167.063			37.868	2.000.000	-8.300.531	-687.888	2.863.594	2.863.594
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	21								-687.888	687.888		0
Total Comprehensive Income (Loss)	29			19.426						-448.747	-429.321	-429.321
Profit (loss)												0
Other Comprehensive Income (Loss)												0
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		8.000.000	1.981.208	-147.637			37.868	2.000.000	-8.988.419	-448.747	2.434.273	2.434.273
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	21	8.000.000	2.032.008	-224.271			37.868	2.000.000	-9.039.219	379.021	3.185.407	3.185.407
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	21								379.021	-379.021		0
Total Comprehensive Income (Loss)	29			-22.102						-286.570	-308.672	-308.672
Profit (loss)												0
Other Comprehensive Income (Loss)												0
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

Previous Period
01.01.2020 - 30.06.2020

