

**CASA EMTİA PETROL KİMYEVİ VE TÜREVLERİ SANAYİ  
TİCARET A.Ş.  
Financial Report  
Unconsolidated  
2021 - 1. 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 31.03.2021	Previous Period 31.12.2020
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	7	71.051	22.391
Trade Receivables	9	54.511.649	51.105.528
Trade Receivables Due From Unrelated Parties	9	54.511.649	51.105.528
Other Receivables	11	932.898	932.215
Other Receivables Due From Unrelated Parties	11	932.898	932.215
Inventories	13	39.637.472	28.101.009
Current Tax Assets	16	9.200.867	9.591.987
Other current assets	17	8.000	8.000
Other Current Assets Due From Unrelated Parties		8.000	8.000
<b>SUB-TOTAL</b>		<b>104.361.937</b>	<b>89.761.130</b>
<b>Total current assets</b>		<b>104.361.937</b>	<b>89.761.130</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	11	8.080	8.080
Other Receivables Due From Unrelated Parties	11	8.080	8.080
Investment property	19	3.000.000	3.000.000
Property, plant and equipment	20	6.288.226	6.438.412
Buildings	20	4.923.867	4.961.822
Machinery And Equipments	20	1.324.919	1.435.186
Fixtures and fittings	20	39.440	41.404
Intangible assets and goodwill	21	54.882.769	56.562.854
Other intangible assets	21	54.882.769	56.562.854
<b>Total non-current assets</b>		<b>64.179.075</b>	<b>66.009.346</b>
<b>Total assets</b>		<b>168.541.012</b>	<b>155.770.476</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade Payables	9	46.184.543	39.446.053
Trade Payables to Unrelated Parties	9	46.184.543	39.446.053
Employee Benefit Obligations	27	118.794	64.421
Other Payables	11	125.815	14.170
Other Payables to Related Parties	6	104.768	7.403
Other Payables to Unrelated Parties	11	21.047	6.767
Deferred Income Other Than Contract Liabilities	29	2.309.153	2.328.933
Deferred Income Other Than Contract Liabilities from Unrelated Parties	29	2.309.153	2.328.933
Current tax liabilities, current	29	1.200.774	1.208.367
Current provisions	31	6.765.437	6.765.437
Other current provisions	31	6.765.437	6.765.437
Other Current Liabilities	33	1.233.986	237.429
Other Current Liabilities to Unrelated Parties	33	1.233.986	237.429
<b>SUB-TOTAL</b>		<b>57.938.502</b>	<b>50.064.810</b>
<b>Total current liabilities</b>		<b>57.938.502</b>	<b>50.064.810</b>
<b>NON-CURRENT LIABILITIES</b>			
Other Payables	11	43.100.000	43.187.863
Other Payables to Related Parties	6	43.100.000	43.187.863
Non-current provisions	30	19.957	13.146
Non-current provisions for employee benefits	30	19.957	13.146
Deferred Tax Liabilities	54	1.360.537	1.405.641
<b>Total non-current liabilities</b>		<b>44.480.494</b>	<b>44.606.650</b>
<b>Total liabilities</b>		<b>102.418.996</b>	<b>94.671.460</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		66.122.016	61.099.016
Issued capital		4.900.000	4.900.000
Treasury Shares (-)		-17.877	-17.877
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.066	-907
Other Gains (Losses)		-3.066	-907
Restricted Reserves Appropriated From Profits		29.361.484	29.361.484

Legal Reserves		29.361.484	29.361.484
Prior Years' Profits or Losses		27.104.294	19.988.655
Current Period Net Profit Or Loss		4.777.181	6.867.661
Total equity		66.122.016	61.099.016
Total Liabilities and Equity		168.541.012	155.770.476

# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
<b>PROFIT (LOSS)</b>			
Revenue	44	192.350.782	20.317.155
Cost of sales	45	-183.936.096	-16.998.911
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		8.414.686	3.318.244
GROSS PROFIT (LOSS)		8.414.686	3.318.244
General Administrative Expenses	47-48	-329.276	-2.030.695
Other Income from Operating Activities	49	3.094.995	52.096
Other Expenses from Operating Activities	49	-5.247.014	-9.268
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.933.391	1.330.377
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.933.391	1.330.377
Finance costs	51		-49
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.933.391	1.330.328
Tax (Expense) Income, Continuing Operations		-1.156.210	-40.511
Current Period Tax (Expense) Income	29-54	-1.200.774	
Deferred Tax (Expense) Income	54	44.564	-40.511
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.777.181	1.289.817
PROFIT (LOSS)		4.777.181	1.289.817
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	
Owners of Parent		4.777.181	1.289.817
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
<b>Diluted Earnings Per Share</b>			
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.159	40.511
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.699	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-540	40.511
Deferred Tax (Expense) Income		-540	40.511
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>2.159</b>	<b>40.511</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>4.779.340</b>	<b>1.330.328</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	
Owners of Parent		4.779.340	1.330.328

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2021 - 31.03.2021	Previous Period 01.01.2020 - 31.03.2020
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>48.660</b>	<b>1.780.379</b>
Profit (Loss)	33	4.777.181	1.289.817
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>2.037.797</b>	<b>1.918.188</b>
Adjustments for depreciation and amortisation expense	47-48	1.830.271	1.877.677
Adjustments for provisions	9-11-30-49	4.112	
Adjustments for (Reversal of) Provisions Related with Employee Benefits	30	4.112	
Adjustments for Tax (Income) Expenses	29-54	-44.564	40.511
Adjustments for losses (gains) on disposal of non-current assets		247.978	
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		247.978	
<b>Changes in Working Capital</b>		<b>-6.766.318</b>	<b>-1.427.626</b>
Adjustments for decrease (increase) in trade accounts receivable	9	-3.406.121	-20.774.865
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-3.406.121	-20.774.865
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11-15-16-17	390.437	210.011
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11-15-16-17	390.437	210.011
Adjustments for decrease (increase) in inventories	13	-11.536.463	
Adjustments for increase (decrease) in trade accounts payable	9	6.738.490	19.074.799
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	6.738.490	19.074.799
Adjustments for increase (decrease) in other operating payables	26-32	1.047.339	62.429
Increase (Decrease) in Other Operating Payables to Unrelated Parties	26-32	1.047.339	62.429
<b>Cash Flows from (used in) Operations</b>		<b>48.660</b>	<b>1.780.379</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>0</b>	<b>-1.779.661</b>
Purchase of Property, Plant, Equipment and Intangible Assets	20-21		-1.779.661
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>0</b>	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		48.660	718
Net increase (decrease) in cash and cash equivalents		48.660	718
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>7</b>	<b>22.391</b>	<b>4.941</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>7</b>	<b>71.051</b>	<b>5.659</b>

[illegible]

	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								247,978		247,978			247,978
	Equity at end of period		4,900,000	-17,877		-3,066		29,361,484	27,104,294	4,777,181	66,122,016			66,122,016