

EMİNİŞ AMBALAJ SANAYİ VE 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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	234.078	1.309.657
Trade Receivables	5	11.900.178	6.462.831
Trade Receivables Due From Related Parties			114.770
Trade Receivables Due From Unrelated Parties		11.900.178	6.348.061
Other Receivables	6	467.948	794.655
Other Receivables Due From Unrelated Parties		467.948	794.655
Inventories	7	9.438.600	9.106.560
Prepayments	8	936.602	559.630
Prepayments to Unrelated Parties		936.602	559.630
Current Tax Assets	9	455	76
Other current assets		959.296	225.487
Other Current Assets Due From Unrelated Parties	10	959.296	225.487
SUB-TOTAL		23.937.157	18.458.896
Total current assets		23.937.157	18.458.896
NON-CURRENT ASSETS			
Financial Investments	11	2.745.866	2.745.866
Property, plant and equipment	12	38.906.574	39.956.474
Right of Use Assets		10.435.506	2.291.046
Intangible assets and goodwill	13	9.663	11.760
Prepayments	8	1.946.876	
Prepayments to Unrelated Parties		1.946.876	
Total non-current assets		54.044.485	45.005.146
Total assets		77.981.642	63.464.042
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		75.199	1.276.915
Current Borrowings From Unrelated Parties		75.199	1.276.915
Lease Liabilities	16	75.199	1.276.915
Trade Payables	17	6.728.186	2.024.991
Trade Payables to Unrelated Parties		6.728.186	2.024.991
Employee Benefit Obligations	19	874.370	157.824
Other Payables	18	6.477.839	6.225.255
Other Payables to Related Parties		6.228.952	5.905.174
Other Payables to Unrelated Parties		248.887	320.081
Deferred Income Other Than Contract Liabilities	20	484.258	153.171
Deferred Income Other Than Contract Liabilities from Unrelated Parties		484.258	153.171
Current provisions	21	340.508	298.694
Current provisions for employee benefits		340.248	298.694
Other current provisions		260	
Other Current Liabilities		720.708	
Other Current Liabilities to Unrelated Parties	22	720.708	
SUB-TOTAL		15.701.068	10.136.850
Total current liabilities		15.701.068	10.136.850
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.948.103	8.815.998
Long Term Borrowings From Unrelated Parties		13.948.103	8.815.998
Bank Loans	16	2.675.662	6.909.321
Lease Liabilities	16	11.272.441	1.906.677
Trade Payables	17	20.931.685	23.259.907
Trade Payables To Related Parties		372.447	372.447
Trade Payables To Unrelated Parties		20.559.238	22.887.460
Other Payables	18	3.333.685	
Other Payables to Unrelated parties		3.333.685	
Deferred Income Other Than Contract Liabilities	14	8.730.890	8.274.238
Non-current provisions		2.674.423	2.799.177
Non-current provisions for employee benefits	23	2.674.423	2.799.177
Other non-current liabilities	22	1.932.841	2.899.269

Other Non-current Liabilities to Unrelated Parties		1.932.841	2.899.269
Total non-current liabilities		51.551.627	46.048.589
Total liabilities		67.252.695	56.185.439
EQUITY			
Equity attributable to owners of parent		10.728.947	7.278.603
Issued capital	24	6.200.000	6.200.000
Inflation Adjustments on Capital	24	11.884.379	11.884.379
Capital Advance	24	200.000	200.000
Share Premium (Discount)	24	7.301.759	7.301.759
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	24	36.081.315	35.866.061
Gains (Losses) on Revaluation and Remeasurement	24	36.081.315	35.866.061
Gains (Losses) on Remeasurements of Defined Benefit Plans		16.912	-198.342
Other Revaluation Increases (Decreases)		36.064.403	36.064.403
Restricted Reserves Appropriated From Profits	24	31.348	31.348
Legal Reserves		31.348	31.348
Prior Years' Profits or Losses	24	-54.204.943	-66.746.012
Current Period Net Profit Or Loss	24	3.235.089	12.541.068
Total equity		10.728.947	7.278.603
Total Liabilities and Equity		77.981.642	63.464.042

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
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	26	20.064.733	10.720.751
Cost of sales	27	-16.807.488	-10.112.478
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.257.245	608.273
GROSS PROFIT (LOSS)		3.257.245	608.273
General Administrative Expenses		-1.293.948	-1.005.106
Marketing Expenses		-966.745	-721.784
Other Income from Operating Activities		22.861.774	627.397
Other Expenses from Operating Activities		-20.028.377	-1.828.676
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.829.949	-2.319.896
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.829.949	-2.319.896
Finance income		7.501	
Finance costs		-199.523	-245.476
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.637.927	-2.565.372
Tax (Expense) Income, Continuing Operations		-402.838	72.240
Deferred Tax (Expense) Income	14	-402.838	72.240
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.235.089	-2.493.132
PROFIT (LOSS)		3.235.089	-2.493.132
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent	24	3.235.089	-2.493.132
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		215.254	-41.881
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	269.067	-55.842
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-53.813	13.961
Deferred Tax (Expense) Income	24	-53.813	13.961
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		215.254	-41.881
TOTAL COMPREHENSIVE INCOME (LOSS)		3.450.343	-2.535.013
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent	24	3.450.343	-2.535.013

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.408.434	-632.940
Profit (Loss)		3.235.089	-2.493.132
Profit (Loss) from Continuing Operations		3.235.089	-2.493.132
Adjustments to Reconcile Profit (Loss)		918.663	1.105.920
Adjustments for depreciation and amortisation expense	12-13-14	1.404.701	1.259.810
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-14.231
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5		-67.156
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7		52.925
Adjustments for provisions	21-23	-83.200	-127.311
Adjustments for (Reversal of) Other Provisions		-83.200	-127.311
Adjustments for Interest (Income) Expenses			59.892
Adjustments for interest expense			59.892
Adjustments for Tax (Income) Expenses	14	-402.838	-72.240
Changes in Working Capital		-1.737.561	983.459
Adjustments for decrease (increase) in trade accounts receivable		-5.437.347	-129.707
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-5.437.347	-129.707
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		326.707	-302.098
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	326.707	-302.098
Adjustments for decrease (increase) in inventories	7	-332.040	-1.011.177
Decrease (Increase) in Prepaid Expenses	8	-2.323.848	372.210
Adjustments for increase (decrease) in trade accounts payable		2.374.973	1.982.237
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	17	2.374.973	1.982.237
Adjustments for increase (decrease) in other operating payables	18	3.586.269	323.987
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.586.269	323.987
Other Adjustments for Other Increase (Decrease) in Working Capital		67.725	-251.993
Decrease (Increase) in Other Assets Related with Operations		313.445	-251.993
Increase (Decrease) in Other Payables Related with Operations	22	-245.720	
Cash Flows from (used in) Operations		2.416.191	-403.753
Payments Related with Provisions for Employee Benefits	23	-7.757	-229.187
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-37.262	-2.550
Purchase of Property, Plant, Equipment and Intangible Assets	12-13	-37.262	-2.550
Purchase of intangible assets		-37.262	-2.550
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.446.751	76.406
Repayments of borrowings		-4.233.659	
Loan Repayments	16	-4.233.659	
Payments of Lease Liabilities	16	8.164.048	
Other inflows (outflows) of cash		-7.377.140	76.406
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.075.579	-559.084
Net increase (decrease) in cash and cash equivalents		-1.075.579	-559.084
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.309.657	1.167.805
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	234.078	608.721

Previous Period 01.01.2020 - 31.03.2020	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		6.200.000	11.884.379	200.000	7.301.759	17.393.318	-587.761				31.348	-53.980.011	-12.766.001	-24.322.969		-24.322.969	
	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	24											-12.766.001	12.766.001				
	Total Comprehensive Income (Loss)	24														-2.548.974	-2.548.974	
	Profit (loss)													-2.493.132				
	Other Comprehensive Income (Loss)							-55.842										
	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		6.200.000	11.884.379	200.000	7.301.759	17.393.318	-643.603				31.348	-66.746.012	-2.493.132	-26.871.943		-26.871.943	
		Statement of changes in equity [abstract]																
		Statement of changes in equity [line items]																
		Equity at beginning of period		6.200.000	11.884.379	200.000	7.301.759	36.064.403	-198.342				31.348	-66.746.012	12.541.068	7.278.603		7.278.603
		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	24											12.541.068	-12.541.068				
	Total Comprehensive Income (Loss)	24													3.450.344		3.450.344	
	Profit (loss)													3.235.089				
	Other Comprehensive Income (Loss)							215.255										
	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 01.01.2021 - 31.03.2021																
	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	6.200.000	11.884.379	200.000	7.301.759	36.064.403	16.913			31.348	-54.204.944	3.235.089	10.728.947		10.728.947	