



KAMUYU AYDINLATMA PLATFORMU

ÇEMAŞ DÖKÜM SANAYİ A.Ş. Financial Report Consolidated 2022 - 4. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.12.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	496.008.396	511.335.369
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		273.517.470	105.243.436
Trade Receivables Due From Related Parties	8	22.274	5.076
Trade Receivables Due From Unrelated Parties	8	273.495.196	105.238.360
Receivables From Financial Sector Operations		0	0
Other Receivables		17.077.392	37.993.104
Other Receivables Due From Related Parties	7,9	7.827.016	37.853.473
Other Receivables Due From Unrelated Parties	9	9.250.376	139.631
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	10	168.024.678	60.311.571
Prepayments		10.908.310	9.657.395
Prepayments to Related Parties	0	0	0
Prepayments to Unrelated Parties	11	10.908.310	9.657.395
Current Tax Assets	27	351.641	340.851
Other current assets	13	4.708.932	2.935.395
Other Current Assets Due From Unrelated Parties		4.708.932	2.935.395
SUB-TOTAL		970.596.819	727.817.121
Total current assets		970.596.819	727.817.121
NON-CURRENT ASSETS			
Financial Investments		112.983.447	115.062.520
Financial Assets Available-for-Sale	6	777.505	0
Financial Assets at Fair Value Through Profit or Loss	6	24.770.000	34.980.000
Other Financial Assets Measured at Fair Value Through Profit or Loss		24.770.000	34.980.000
Financial Assets at Fair Value Through Other Comprehensive Income		87.435.942	80.082.520
Financial Assets Measured At Fair Value Through Other Comprehensive Income	6	87.435.942	80.082.520
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		13.951.458	13.951.458
Other Receivables Due From Related Parties	7,9	13.951.124	13.951.124
Other Receivables Due From Unrelated Parties	9	334	334
Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	12	119.202.043	76.404.100
Investment property	14	7.100.000	3.157.500
Property, plant and equipment		558.942.787	258.402.980
Other property, plant and equipment		558.942.787	258.402.980
Intangible assets and goodwill		8.467.217	48.570
Other intangible assets	15	8.467.217	48.570
Prepayments		5.381.660	26.606.490
Prepayments to Related Parties	7,11	0	0
Prepayments to Unrelated Parties	11	5.381.660	26.606.490
Deferred Tax Asset	27	146.578.352	21.616.373
Other Non-current Assets		0	0
Total non-current assets		972.606.964	515.249.991
Total assets		1.943.203.783	1.243.067.112
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		0	0

Current Portion of Non-current Borrowings from Related Parties			0	0
Current Portion of Non-current Borrowings from Unrelated Parties			0	0
Other Financial Liabilities			0	0
Trade Payables			133.426.096	62.924.900
Trade Payables to Related Parties	7,8		3.133.566	3.431.477
Trade Payables to Unrelated Parties	8		130.292.530	59.493.423
Payables on Financial Sector Operations			0	0
Employee Benefit Obligations	18		26.326.660	4.978.909
Other Payables			5.008.920	4.869.165
Other Payables to Related Parties	7,9		5.002.496	4.865.039
Other Payables to Unrelated Parties	9		6.424	4.126
Contract Liabilities			0	0
Derivative Financial Liabilities			0	0
Deferred Income Other Than Contract Liabilities			3.070.874	1.026.175
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11		3.070.874	1.026.175
Current tax liabilities, current	27		3.556.960	1.249.905
Current provisions			3.392.353	3.375.690
Other current provisions	17		3.392.353	3.375.690
Other Current Liabilities			7.000.686	2.402.394
Other Current Liabilities to Unrelated Parties	13		7.000.686	2.402.394
SUB-TOTAL			181.782.549	80.827.138
Total current liabilities			181.782.549	80.827.138
NON-CURRENT LIABILITIES				
Long Term Borrowings			0	0
Long Term Borrowings From Related Parties			0	0
Long Term Borrowings From Unrelated Parties			0	0
Other Financial Liabilities			0	0
Trade Payables			0	0
Payables on Financial Sector Operations			0	0
Other Payables			0	0
Contract Liabilities			0	0
Derivative Financial Liabilities			0	0
Deferred Income Other Than Contract Liabilities			0	0
Non-current provisions			22.127.815	25.429.050
Non-current provisions for employee benefits	18		22.127.815	25.429.050
Other non-current liabilities			0	0
Total non-current liabilities			22.127.815	25.429.050
Total liabilities			203.910.364	106.256.188
EQUITY				
Equity attributable to owners of parent			1.714.249.939	1.118.729.164
Issued capital	19		791.000.000	791.000.000
Share Premium (Discount)	19		13.792.008	13.792.008
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			141.247.323	46.203.616
Gains (Losses) on Revaluation and Remeasurement			122.865.994	34.633.422
Increases (Decreases) on Revaluation of Property, Plant and Equipment	19		133.993.507	47.958.008
Gains (Losses) on Remeasurements of Defined Benefit Plans	19		-11.127.513	-13.324.586
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			18.381.329	11.570.194
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			32.739.966	26.317.309
Gains (Losses) on Hedge			0	0
Gains (Losses) on Revaluation and Reclassification			45.258.430	39.375.692
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	19		45.258.430	39.375.692
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss			9.313.228	8.773.309
Other Gains (Losses)			-21.831.692	-21.831.692
Restricted Reserves Appropriated From Profits			0	0
Other reserves	19		12.461.457	57.599
Prior Years' Profits or Losses	19		232.537.669	-78.210.128
Current Period Net Profit Or Loss	28		490.471.516	319.568.760
Non-controlling interests	19		25.043.480	18.081.760
Total equity			1.739.293.419	1.136.810.924
Total Liabilities and Equity			1.943.203.783	1.243.067.112

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.12.2022	Previous Period 01.01.2021 - 31.12.2021
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	794.977.531	332.906.130
Cost of sales	20	-602.515.021	-273.545.634
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		192.462.510	59.360.496
GROSS PROFIT (LOSS)		192.462.510	59.360.496
General Administrative Expenses	22	-56.349.854	-23.353.006
Marketing Expenses	22	-35.135.230	-18.187.028
Other Income from Operating Activities	23	86.972.550	41.721.729
Other Expenses from Operating Activities	23	-33.522.286	-23.240.415
PROFIT (LOSS) FROM OPERATING ACTIVITIES		154.427.690	36.301.776
Investment Activity Income	24	31.257.112	28.717.707
Investment Activity Expenses	24	-6.915.710	-3.100.114
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	34.813.924	16.196.582
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		213.583.016	78.115.951
Finance income	25	180.615.477	241.492.026
Finance costs	25	-35.927.105	-23.177.605
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		358.271.388	296.430.372
Tax (Expense) Income, Continuing Operations		138.553.989	26.422.157
Current Period Tax (Expense) Income	27	-5.350.009	-1.251.334
Deferred Tax (Expense) Income	27	143.903.998	27.673.491
PROFIT (LOSS) FROM CONTINUING OPERATIONS		496.825.377	322.852.529
PROFIT (LOSS)		496.825.377	322.852.529
Profit (loss), attributable to [abstract]			
Non-controlling Interests	19	6.353.861	3.283.769
Owners of Parent	28	490.471.516	319.568.760
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	28	0,62000000	0,40800000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		97.296.967	22.429.783
Gains (Losses) on Revaluation of Property, Plant and Equipment	15,25	104.655.735	19.432.627
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	2.714.957	-8.200.409
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	12	7.397.610	12.566.451
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-17.471.335	-1.368.886
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	26,27	-16.928.344	-3.008.968
Taxes Relating to Remeasurements of Defined Benefit Plans	26,27	-542.991	1.640.082
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.469.147	-85.767.635
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		7.353.422	-119.120.467
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	6,19,26	7.353.422	-119.120.467
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	12	586.409	9.528.740

Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-1.470.684	23.824.092
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets	26,27	-1.470.684	23.824.092
OTHER COMPREHENSIVE INCOME (LOSS)		103.766.114	-63.337.852
TOTAL COMPREHENSIVE INCOME (LOSS)		600.591.491	259.514.677
Total Comprehensive Income Attributable to			
Non-controlling Interests	19	6.961.720	-79.595
Owners of Parent	26,28	593.629.771	259.594.272

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.12.2022	Previous Period 01.01.2021 - 31.12.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		358.271.388	296.430.372
Profit (Loss) from Continuing Operations		358.271.388	296.430.372
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	15	24.266.860	13.725.819
Adjustments for provisions		-569.615	2.006.985
Adjustments for (Reversal of) Other Provisions	17	-569.615	2.006.985
Adjustments for Interest (Income) Expenses	24,25	-9.890.197	-5.264.694
Adjustments for unrealised foreign exchange losses (gains)	25	-140.375.405	-213.814.219
Adjustments for fair value losses (gains)		-4.085.250	-7.630.892
Adjustments for Fair Value Losses (Gains) of Investment Property	14	-3.942.500	-1.172.500
Adjustments for Fair Value Losses (Gains) of Financial Assets	24	-142.750	-6.458.392
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-34.813.924	-16.196.582
Adjustments for undistributed profits of associates	12	-34.813.924	-16.196.582
Adjustments for losses (gains) on disposal of non-current assets	24	827.119	746.183
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations	6	-20.968.479	-18.577.256
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7,8	-168.274.034	-44.291.237
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		39.105.301	-20.934.190
Adjustments for decrease (increase) in inventories	10	-107.713.107	-21.998.106
Adjustments for increase (decrease) in trade accounts payable	7,8	70.501.196	28.134.580
Adjustments for increase (decrease) in other operating payables		168.505.909	183.458.650
Cash Flows from (used in) Operations			
Income taxes refund (paid)	27	-3.042.954	-1.429
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows from Purchase of Additional Shares of Subsidiaries		-7.398.192	-28.521.608
Proceeds from sales of property, plant, equipment and intangible assets	14	12.377.511	1.843.822
Purchase of Property, Plant, Equipment and Intangible Assets	14	-241.774.209	-114.427.494
Cash Inflows from Sales of Assets Held for Sale		39.832.912	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from Issuing Shares or Other Equity Instruments		0	317.843.015
Proceeds from issuing shares	17	0	317.843.015
Proceeds from borrowings		9.890.197	5.264.694
Other inflows (outflows) of cash		0	66.192.098
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-15.326.973	423.988.511
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	5	511.335.369	87.346.858
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	5	496.008.396	511.335.369



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity																	
	Equity attributable to owners of parent [member]													Non-controlling interests [member]				
	Issued Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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]	Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement [member]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Prior Years' Profits or Losses		Net Profit or Loss					
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income													
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period	19	474.000.000	12.948.993	-23.687.474	36.433.601	-6.767.957				134.606.205			60.158	-129.170.098	39.893.279	538.316.707	2.271.663	540.588.390
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					-4.661.666									44.554.945	-39.893.279	0	0	0
Total Comprehensive Income (Loss)	28				16.386.390	-6.557.135	11.570.194			-90.147.246	8.773.309			319.568.760	259.594.272	-79.595	259.514.677	
Profit (loss)																		
Other Comprehensive Income (Loss)																		
Issue of equity	19	317.000.000	843.015													317.843.015	0	317.843.015
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	19			1.855.782	-200.317	506				-5.083.267			-2.559	6.405.025	0	2.975.170	15.889.672	18.864.842
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	19	791.000.000	13.792.008	-21.831.692	47.958.008	-13.324.586	11.570.194			39.375.692	8.773.309		57.599	-78.210.128	319.568.760	1.118.729.164	18.081.760	1.136.810.924
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period	19	791.000.000	13.792.008	-21.831.692	47.958.008	-13.324.586	11.570.194			39.375.692	8.773.309		57.599	-78.210.128	319.568.760	1.118.729.164	18.081.760	1.136.810.924
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					-1.691.891									12.403.858	308.856.793	319.568.760	0	0
Total Comprehensive Income (Loss)	28				87.727.390	2.197.073	6.811.135			5.882.738	539.919			490.471.516	593.629.771	6.961.720	600.591.491	
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																		

Previous Period
01.01.2021 - 31.12.2021

