



## KAMUYU AYDINLATMA PLATFORMU

# ÇEMAŞ DÖKÜM SANAYİ A.Ş. Financial Report Consolidated 2022 - 3. 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 30.09.2022	Previous Period 31.12.2021
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	479.829.560	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		219.110.172	105.243.436
Trade Receivables Due From Related Parties	8	3.456	5.076
Trade Receivables Due From Unrelated Parties	8	219.106.716	105.238.360
Receivables From Financial Sector Operations		0	0
Other Receivables		13.927.127	37.993.104
Other Receivables Due From Related Parties	7,9	11.330.235	37.853.473
Other Receivables Due From Unrelated Parties	9	2.596.892	139.631
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	10	108.955.054	60.311.571
Prepayments		25.219.352	9.657.395
Prepayments to Related Parties	0	0	0
Prepayments to Unrelated Parties	11	25.219.352	9.657.395
Current Tax Assets	23	3.811	340.851
Other current assets	13	5.275.432	2.935.395
Other Current Assets Due From Unrelated Parties		5.275.432	2.935.395
<b>SUB-TOTAL</b>		<b>852.320.508</b>	<b>727.817.121</b>
<b>Total current assets</b>		<b>852.320.508</b>	<b>727.817.121</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments		77.305.411	115.062.520
Financial Assets Available-for-Sale	6	777.505	0
Financial Assets at Fair Value Through Profit or Loss	6	0	34.980.000
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	34.980.000
Financial Assets at Fair Value Through Other Comprehensive Income		76.527.906	80.082.520
Financial Assets Measured At Fair Value Through Other Comprehensive Income		76.527.906	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	83.858.260	76.404.100
Investment property	23	3.157.500	3.157.500
Property, plant and equipment		405.151.498	258.402.980
Other property, plant and equipment		405.151.498	258.402.980
Intangible assets and goodwill		6.719.271	48.570
Other intangible assets		6.719.271	48.570
Prepayments		40.353.808	26.606.490
Prepayments to Related Parties	7,11	18.948.418	0
Prepayments to Unrelated Parties	11	21.405.390	26.606.490
Deferred Tax Asset	23	35.115.284	21.616.373
Other Non-current Assets		0	0
<b>Total non-current assets</b>		<b>665.612.490</b>	<b>515.249.991</b>
<b>Total assets</b>		<b>1.517.932.998</b>	<b>1.243.067.112</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
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		109.263.313	62.924.900
Trade Payables to Related Parties	7,8	8.201.673	3.431.477
Trade Payables to Unrelated Parties	8	101.061.640	59.493.423
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	16	9.031.900	4.978.909
Other Payables		5.012.158	4.869.165
Other Payables to Related Parties	7,9	5.008.032	4.865.039
Other Payables to Unrelated Parties	9	4.126	4.126
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		6.380.196	1.026.175
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	6.380.196	1.026.175
Current tax liabilities, current	23	1.707.382	1.249.905
Current provisions		3.372.953	3.375.690
Other current provisions	15	3.372.953	3.375.690
Other Current Liabilities		5.672.225	2.402.394
Other Current Liabilities to Unrelated Parties	13	5.672.225	2.402.394
<b>SUB-TOTAL</b>		<b>140.440.127</b>	<b>80.827.138</b>
<b>Total current liabilities</b>		<b>140.440.127</b>	<b>80.827.138</b>
<b>NON-CURRENT LIABILITIES</b>			
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		34.924.485	25.429.050
Non-current provisions for employee benefits	16	34.924.485	25.429.050
Other non-current liabilities		0	0
<b>Total non-current liabilities</b>		<b>34.924.485</b>	<b>25.429.050</b>
<b>Total liabilities</b>		<b>175.364.612</b>	<b>106.256.188</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		1.323.642.523	1.118.729.164
Issued capital	17	791.000.000	791.000.000
Share Premium (Discount)	17	13.792.008	13.792.008
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		38.725.907	46.203.616
Gains (Losses) on Revaluation and Remeasurement		27.985.412	34.633.422
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	47.047.467	47.958.008
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-19.062.055	-13.324.586
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		10.740.495	11.570.194
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-5.838.163	26.317.309
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		13.354.241	39.375.692
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	17	13.354.241	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		2.639.288	8.773.309
Other Gains (Losses)		-21.831.692	-21.831.692
Restricted Reserves Appropriated From Profits	17	0	0
Other reserves	17	57.599	57.599
Prior Years' Profits or Losses	17	242.259.489	-78.210.128
Current Period Net Profit Or Loss	24	243.645.683	319.568.760
Non-controlling interests	17	18.925.863	18.081.760
<b>Total equity</b>		<b>1.342.568.386</b>	<b>1.136.810.924</b>
<b>Total Liabilities and Equity</b>		<b>1.517.932.998</b>	<b>1.243.067.112</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021	Current Period 3 Months 01.07.2022 - 30.09.2022	Previous Period 3 Months 01.07.2021 - 30.09.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	18	555.087.705	236.369.518	189.121.517	68.669.461
Cost of sales	18	-435.349.775	-195.663.904	-147.908.580	-58.128.634
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		119.737.930	40.705.614	41.212.937	10.540.827
GROSS PROFIT (LOSS)		119.737.930	40.705.614	41.212.937	10.540.827
General Administrative Expenses		-37.104.191	-15.019.811	-16.475.370	-5.314.946
Marketing Expenses		-25.335.842	-12.087.107	-7.048.224	-4.062.510
Other Income from Operating Activities	19	57.763.157	25.530.695	16.332.277	6.695.986
Other Expenses from Operating Activities	19	-18.574.043	-11.815.581	-3.754.994	-3.077.710
PROFIT (LOSS) FROM OPERATING ACTIVITIES		96.487.011	27.313.810	30.266.626	4.781.647
Investment Activity Income	20	11.915.231	17.995.541	-39.426.489	17.994.999
Investment Activity Expenses	20	-2.724.457	-2.343.438	8.990.303	-39.421
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	15.017.495	773.554	3.683.042	-723.693
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		120.695.280	43.739.467	3.513.482	22.013.532
Finance income	21	155.866.696	73.971.196	36.957.000	11.764.561
Finance costs	21	-34.547.343	-16.393.999	-8.343.296	-8.878.963
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		242.014.633	101.316.664	32.127.186	24.899.130
Tax (Expense) Income, Continuing Operations		3.088.086	24.462.768	8.458.581	1.454.131
Current Period Tax (Expense) Income	23	-2.467.765	-314.492	-1.716.620	0
Deferred Tax (Expense) Income		5.555.851	24.777.260	10.175.201	1.454.131
PROFIT (LOSS) FROM CONTINUING OPERATIONS		245.102.719	125.779.432	40.585.767	26.353.261
PROFIT (LOSS)		245.102.719	125.779.432	40.585.767	26.353.261
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests	17	1.457.036	1.143.570	-2.732.766	1.196.983
Owners of Parent	24	243.645.683	124.635.862	43.318.533	25.156.278
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Basit</i>	24	0,30800000	0,15800000	0,05500000	0,03200000
<i>Yeniden Düzenlenmiş</i>	24	0,30800000	0,16900000	0,05500000	0,03500000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.651.927	-2.157.027	-8.253.505	-1.448.023
Gains (Losses) on Remeasurements of Defined Benefit Plans	16,22	-7.188.483	-2.696.285	-9.773.784	-1.810.028
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	12,22	-901.141	0	-434.478	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.437.697	539.258	1.954.757	362.005
Taxes Relating to Remeasurements of Defined Benefit Plans	22	1.437.697	539.258	1.954.757	362.005
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-32.683.646	-124.446.716	3.364.640	-57.121.675
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income	6,22	-32.526.814	-155.558.395	1.878.608	-71.402.094
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	6,22	-32.526.814	-155.558.395	1.878.608	-71.402.094
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	12,22	-6.662.195		1.861.753	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		6.505.363	31.111.679	-375.721	14.280.419

Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		6.505.363	31.111.679	-375.721	14.280.419
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-39.335.573</b>	<b>-126.603.743</b>	<b>-4.888.865</b>	<b>-58.569.698</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>205.767.146</b>	<b>-824.311</b>	<b>35.696.902</b>	<b>-32.216.437</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests	17	844.103	-3.380.639	-2.631.067	-1.039.927
Owners of Parent		204.923.043	2.556.328	38.327.969	-31.176.510

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		242.014.633	101.316.664
Profit (Loss) from Continuing Operations		242.014.633	101.316.664
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	14	15.803.095	9.618.932
Adjustments for provisions		2.304.214	825.267
Adjustments for (Reversal of) Other Provisions	15	2.304.214	825.267
Adjustments for Interest (Income) Expenses		-5.681.774	-3.205.613
Adjustments for unrealised foreign exchange losses (gains)		-120.812.771	-54.907.182
Adjustments for fair value losses (gains)		2.720.014	-1.596.392
Adjustments for Fair Value Losses (Gains) of Financial Assets	6,20	2.720.014	-1.596.392
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-15.017.495	-773.554
Adjustments for undistributed profits of associates	20,21	-15.017.495	-773.554
Adjustments for losses (gains) on disposal of non-current assets	12	-1.433.363	45.880
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		-10.212.052	-14.101.049
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	7,8	-113.866.736	-19.036.622
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.246.295	-6.077.323
Adjustments for decrease (increase) in inventories	10	-48.643.483	404.714
Adjustments for increase (decrease) in trade accounts payable	7,8	46.338.413	2.101.727
Adjustments for increase (decrease) in other operating payables		133.632.613	31.627.293
<b>Cash Flows from (used in) Operations</b>			
Income taxes refund (paid)	23	-2.010.288	-314.492
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Cash Outflows from Purchase of Additional Shares of Subsidiaries		-26.329.555	-28.521.608
Proceeds from sales of property, plant, equipment and intangible assets	14	2.379.678	419.221
Purchase of Property, Plant, Equipment and Intangible Assets	14	-170.959.343	-85.539.805
Cash Inflows from Sales of Assets Held for Sale		39.832.912	0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from Issuing Shares or Other Equity Instruments		0	317.843.015
Proceeds from issuing shares	17	0	317.843.015
Proceeds from borrowings		5.681.774	3.205.613
Other inflows (outflows) of cash		0	44.095.471
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		-31.505.809	297.430.157
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
	5	511.335.369	87.346.858
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	5	479.829.560	384.777.015



# 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													
<b>Statement of changes in equity (abstract)</b>																		
<b>Statement of changes in equity (line items)</b>																		
Equity at beginning of period	17	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					-3.017.063									42.910.342	-39.893.279			
Total Comprehensive Income (Loss)																		
Profit (loss)																		
Other Comprehensive Income (Loss)																		
Issue of equity	17	317.000.000	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				1.646.092	-177.683	448				-4.508.893			-2.270	3.547.558	505.252	11.759.592	12.264.844	
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	17	791.000.000	13.792.008	-22.041.382	33.238.855	-8.923.263				10.173.532			57.888	-82.712.198	124.635.962	859.221.302	10.650.636	869.871.938
<b>Statement of changes in equity (abstract)</b>																		
<b>Statement of changes in equity (line items)</b>																		
Equity at beginning of period	17	791.000.000	13.792.008	-21.831.692	47.958.008	-13.324.586	11.570.194			39.375.692		6.773.309	57.599	-78.210.128	319.568.760	1.118.729.164	18.081.760	1.136.810.934
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					-910.541													
Total Comprehensive Income (Loss)	24																	
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 - 30.09.2021

