



KAMUYU AYDINLATMA PLATFORMU

CW ENERJİ MÜHENDİSLİK TİCARET VE SANAYİ A.Ş. Financial Report Consolidated 2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	131.297.959	585.981.631
Financial Investments	6	0	220.168.776
Trade Receivables		1.524.243.353	1.647.966.561
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties	7	1.524.243.353	1.647.966.561
Other Receivables		69.260.035	466.315.286
Other Receivables Due From Related Parties	4	28.799.376	450.234.213
Other Receivables Due From Unrelated Parties		40.460.659	16.081.073
Inventories	8	2.202.202.530	2.891.901.003
Prepayments	9	1.885.627.158	880.250.564
Current Tax Assets		19.067.402	0
Other current assets		402.497.169	615.396.403
SUB-TOTAL		6.234.195.606	7.307.980.224
Total current assets		6.234.195.606	7.307.980.224
NON-CURRENT ASSETS			
Other Receivables		713.348	872.358
Other Receivables Due From Unrelated Parties		713.348	872.358
Investments accounted for using equity method	21	1.631.779.557	1.105.902
Property, plant and equipment	11	3.189.117.676	3.119.913.667
Right of Use Assets	10	3.558.365.250	3.222.216.876
Intangible assets and goodwill	12	195.451.223	171.190.377
Deferred Tax Asset	18	783.856.483	173.568.477
Total non-current assets		9.359.283.537	6.688.867.657
Total assets		15.593.479.143	13.996.847.881
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		668.802.141	41.078.995
Current Borrowings From Unrelated Parties		668.802.141	41.078.995
Bank Loans	13	668.802.141	41.078.995
Current Portion of Non-current Borrowings		1.122.382.038	584.604.172
Current Portion of Non-current Borrowings from Related Parties		58.332.578	49.531.650
Lease Liabilities	4	58.332.578	49.531.650
Current Portion of Non-current Borrowings from Unrelated Parties		1.064.049.460	535.072.522
Bank Loans	13	630.584.799	212.528.565
Lease Liabilities	13	433.464.661	322.543.957
Trade Payables		761.545.985	448.135.743
Trade Payables to Unrelated Parties	7	761.545.985	448.135.743
Employee Benefit Obligations		50.269.227	6.346.980
Other Payables		284.373.189	345.102.778
Other Payables to Related Parties	4	136.796.365	11.042.187
Other Payables to Unrelated Parties		147.576.824	334.060.591
Derivative Financial Liabilities		638.610	6.130.894
Deferred Income Other Than Contract Liabilities	9	1.852.597.408	2.897.686.715
Current tax liabilities, current	18	228.784	5.683.526
Current provisions		14.961.267	11.519.948
Current provisions for employee benefits		11.060.626	10.511.772
Other current provisions		3.900.641	1.008.176
Other Current Liabilities		33.425.077	2.691.448
SUB-TOTAL		4.789.223.726	4.348.981.199
Total current liabilities		4.789.223.726	4.348.981.199
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.548.174.886	1.466.749.810
Long Term Borrowings From Related Parties		36.426.045	60.411.095
Lease Liabilities	4	36.426.045	60.411.095
Long Term Borrowings From Unrelated Parties		1.511.748.841	1.406.338.715
Bank Loans	13	677.162.813	407.967.289

Lease Liabilities	13	834.586.028	998.371.426
Other Payables		956.005.000	47.077.854
Other Payables to Related Parties	4	956.005.000	0
Other Payables to Unrelated parties		0	47.077.854
Deferred Income Other Than Contract Liabilities	9	1.368.879	57.060.017
Non-current provisions		43.244.563	42.278.904
Non-current provisions for employee benefits		43.244.563	42.278.904
Total non-current liabilities		2.548.793.328	1.613.166.585
Total liabilities		7.338.017.054	5.962.147.784
EQUITY			
Equity attributable to owners of parent		8.255.462.089	8.034.700.097
Issued capital	15	123.750.000	123.750.000
Inflation Adjustments on Capital	15	718.522.869	718.522.869
Share Premium (Discount)	15	3.778.881.924	3.778.881.924
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-15.855.826	-12.416.975
Gains (Losses) on Revaluation and Remeasurement		-15.855.826	-12.416.975
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-15.855.826	-12.416.975
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-132.961.327	59.884
Exchange Differences on Translation		-132.961.327	59.884
Restricted Reserves Appropriated From Profits	15	104.885.043	99.790.320
Prior Years' Profits or Losses		3.198.904.787	2.811.591.774
Current Period Net Profit Or Loss		479.334.619	514.520.301
Non-controlling interests		0	0
Total equity		8.255.462.089	8.034.700.097
Total Liabilities and Equity		15.593.479.143	13.996.847.881

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	6.880.148.401	12.139.610.396	2.688.581.937	4.007.173.843
Cost of sales	16	-5.129.374.830	-9.065.270.511	-1.924.820.572	-2.548.582.446
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.750.773.571	3.074.339.885	763.761.365	1.458.591.397
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		1.750.773.571	3.074.339.885	763.761.365	1.458.591.397
General Administrative Expenses		-283.530.943	-317.751.854	-97.582.907	-140.373.893
Marketing Expenses		-374.906.881	-269.602.872	-115.368.222	-92.068.316
Research and development expense		-14.059.194	-11.076.385	-7.461.736	-4.866.370
Other Income from Operating Activities	17	857.352.621	1.062.735.505	274.531.345	411.675.395
Other Expenses from Operating Activities	17	-1.139.027.502	-1.650.801.913	-157.027.653	-593.864.263
PROFIT (LOSS) FROM OPERATING ACTIVITIES		796.601.672	1.887.842.366	660.852.192	1.039.093.950
Investment Activity Income		36.800.754	258.960.940	2.840.373	35.426.641
Investment Activity Expenses		-177.104.172	-316.885.758	-110.440.409	-316.860.037
Share of Profit (Loss) from Investments Accounted for Using Equity Method		2.270.556	0	-1.043.969	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		658.568.810	1.829.917.548	552.208.187	757.660.554
Finance income		68.967.000	0	8.100.203	
Finance costs		-782.248.307	-476.128.341	-344.576.330	-137.890.740
Gains (losses) on net monetary position		-121.846.366	118.577.930	-6.132.397	217.916.996
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-176.558.863	1.472.367.137	209.599.663	837.686.810
Tax (Expense) Income, Continuing Operations		655.893.482	-661.722.497	-118.071.033	-503.171.583
Current Period Tax (Expense) Income	18	-228.784	-116.751.073	7.637.723	22.498.690
Deferred Tax (Expense) Income	18	656.122.266	-544.971.424	-125.708.756	-525.670.273
PROFIT (LOSS) FROM CONTINUING OPERATIONS		479.334.619	810.644.640	91.528.630	334.515.227
PROFIT (LOSS)		479.334.619	810.644.640	91.528.630	334.515.227
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		479.334.619	810.644.640	91.528.630	334.515.227
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	19	3,87300000	7,03300000	0,74000000	2,70300000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-3.438.851	-4.496.957	-384.732	4.830.592
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-4.585.135	-5.621.196	-512.977	6.038.241
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.146.284	1.124.239	128.245	-1.207.649
Taxes Relating to Remeasurements of Defined Benefit Plans	15	1.146.284	1.124.239	128.245	-1.207.649
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-133.021.211	1.191.226	-59.712.703	-332.852
Exchange Differences on Translation of Foreign Operations		-133.021.211	1.191.226	-59.712.703	-332.852
Gains (losses) on exchange differences on translation of Foreign Operations		-133.021.211	1.191.226	-59.712.703	-332.852
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		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-136.460.062	-3.305.731	-60.097.435	4.497.740
TOTAL COMPREHENSIVE INCOME (LOSS)		342.874.557	807.338.909	31.431.195	339.012.967
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		342.874.557	807.338.909	31.431.195	339.012.967

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		518.188.532	-1.741.653.744
Profit (Loss)		479.334.619	810.644.640
Profit (Loss) from Continuing Operations		479.334.619	810.644.640
Adjustments to Reconcile Profit (Loss)		22.538.202	1.154.837.616
Adjustments for depreciation and amortisation expense	10-11-12	319.307.557	230.775.811
Adjustments for Impairment Loss (Reversal of Impairment Loss)		6.089.345	5.750.791
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		6.089.345	5.750.791
Adjustments for provisions		21.262.982	20.588.917
Adjustments for (Reversal of) Provisions Related with Employee Benefits		18.104.411	20.135.650
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		3.158.571	453.267
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-2.270.556	
Adjustments for Tax (Income) Expenses		-655.893.482	661.722.497
Adjustments for losses (gains) on disposal of non-current assets		146.729.452	303.114.067
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		146.729.452	303.114.067
Adjustments Related to Gain and Losses on Net Monetary Position		187.312.904	-67.114.467
Changes in Working Capital		48.078.885	-3.590.455.490
Adjustments for decrease (increase) in trade accounts receivable		-317.343.915	-1.007.610.141
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		273.900.932	8.689.377
Adjustments for decrease (increase) in inventories		689.698.473	-3.104.672.645
Decrease (Increase) in Prepaid Expenses		-1.005.376.594	-103.945.009
Adjustments for increase (decrease) in trade accounts payable		431.694.857	-339.814.101
Increase (Decrease) in Employee Benefit Liabilities		45.597.521	44.200.670
Adjustments for increase (decrease) in other operating payables		951.712.922	390.993.575
Increase (Decrease) in Derivative Financial Liabilities		-3.874.046	-1.229.177
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.100.780.445	1.026.247.374
Other Adjustments for Other Increase (Decrease) in Working Capital		82.849.180	-503.315.413
Cash Flows from (used in) Operations		549.951.706	-1.624.973.234
Payments Related with Provisions for Employee Benefits		-7.241.030	-4.199.117
Income taxes refund (paid)	18	-24.522.144	-112.481.393
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.362.289.610	-2.897.141.081
Proceeds from sales of property, plant, equipment and intangible assets		79.111.183	1.224.729.061
Proceeds from sales of property, plant and equipment	11-12	79.111.183	1.224.729.061
Purchase of Property, Plant, Equipment and Intangible Assets		-974.761.421	-3.883.520.770
Purchase of property, plant and equipment	11-12	-974.761.421	-3.883.520.770
Other inflows (outflows) of cash	6	-1.466.639.372	-238.349.372
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.677.107.403	4.845.778.894
Proceeds from Issuing Shares or Other Equity Instruments		0	3.815.214.043
Proceeds from borrowings		2.312.755.493	1.283.636.048
Proceeds from Loans	13	2.312.755.493	1.283.636.048
Repayments of borrowings		-476.370.025	-236.163.030
Loan Repayments	13	-476.370.025	-236.163.030
Payments of Lease Liabilities	10	-37.165.500	-16.908.167
Dividends Paid	15	-122.112.565	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-166.993.675	206.984.069
Effect of exchange rate changes on cash and cash equivalents		-133.021.211	1.191.226
Net increase (decrease) in cash and cash equivalents		-300.014.886	208.175.295
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	585.981.631	1.015.068.707

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-154.668.786	-337.701.447
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	131.297.959	885.542.555

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Current Period 01.01.2024 - 30.09.2024	Advance Dividend Payments																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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