

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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	131.297.959	585.981.63
Financial Investments	6	0	220.168.7
Trade Receivables		1.524.243.353	1.647.966.5
Trade Receivables Due From Related Parties		0	
Trade Receivables Due From Unrelated Parties	7	1.524.243.353	1.647.966.5
Other Receivables		69.260.035	466.315.2
Other Receivables Due From Related Parties	4	28.799.376	450.234.2
Other Receivables Due From Unrelated Parties Inventories	0	40.460.659 2.202.202.530	16.081.0 2.891.901.0
Prepayments	9	1.885.627.158	2.891.901.0 880.250.5
Current Tax Assets	9	19.067.402	880.230.3
Other current assets		402.497.169	615.396.4
SUB-TOTAL		6.234.195.606	7.307.980.2
Total current assets		6.234.195.606	7.307.980.2
NON-CURRENT ASSETS			
Other Receivables		713.348	872.3
Other Receivables Due From Unrelated Parties		713.348	872.3
Investments accounted for using equity method	21	1.631.779.557	1.105.9
Property, plant and equipment	11	3.189.117.676	3.119.913.6
Right of Use Assets	10	3.558.365.250	3.222.216.8
Intangible assets and goodwill	12	195.451.223	171.190.3
Deferred Tax Asset	18	783.856.483	173.568.4
Total non-current assets		9.359.283.537	6.688.867.
Total assets		15.593.479.143	13.996.847.8
ABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		668.802.141	41.078.9
Current Borrowings From Unrelated Parties		668.802.141	41.078.9
Bank Loans	13	668.802.141	41.078.9
Current Portion of Non-current Borrowings		1.122.382.038	584.604.1
Current Portion of Non-current Borrowings from		58.332.578	49.531.6
Related Parties			
Lease Liabilities	4	58.332.578	49.531.6
Current Portion of Non-current Borrowings from Unrelated Parties		1.064.049.460	535.072.5
Bank Loans	13	630.584.799	212.528.5
Lease Liabilities	13	433.464.661	322.543.9
Trade Payables		761.545.985	448.135.7
Trade Payables to Unrelated Parties	7	761.545.985	448.135.7
Employee Benefit Obligations		50.269.227	6.346.9
Other Payables		284.373.189	345.102.7
Other Payables to Related Parties	4	136.796.365	11.042.1
Other Payables to Unrelated Parties		147.576.824	334.060.5
Derivative Financial Liabilities		638.610	6.130.8
Deferred Income Other Than Contract Liabilities	9	1.852.597.408	2.897.686.7
Current tax liabilities, current	18	228.784	5.683.5
Current provisions		14.961.267	11.519.9
Current provisions for employee benefits		11.060.626	10.511.7
Other current provisions		3.900.641	1.008.1
Other Current Liabilities		33.425.077	2.691.4
SUB-TOTAL Total current liabilities		4.789.223.726	4.348.981.1 4.348.981.1
NON-CURRENT LIABILITIES		4.789.223.726	4.548.981.1
Long Term Borrowings		1.548.174.886	1.466.749.8
Long Term Borrowings From Related Parties		36.426.045	60.411.0
Lease Liabilities	4	36.426.045	60.411.0
Lease Liabilities Long Term Borrowings From Unrelated Parties	4	36.426.045 1.511.748.841	60.411.0 1.406.338.7

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
atement of Profit or Loss and Other Comprehensive Income				30103.2021	30.03.2023
PROFIT (LOSS)					
Revenue	16	6.880.148.401	12.139.610.396	2.688.581.937	4.007.173.84
Cost of sales	16	-5.129.374.830	-9.065.270.511	-1.924.820.572	-2.548.582.44
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.750.773.571	3.074.339.885	763.761.365	1.458.591.39
Revenue from Finance Sector Operations		0	0	0	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Cost of Finance Sector Operations		0	0	0	
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	
GROSS PROFIT (LOSS)		1.750.773.571	3.074.339.885	763.761.365	1.458.591.39
General Administrative Expenses		-283.530.943	-317.751.854	-97.582.907	-140.373.89
Marketing Expenses		-374.906.881	-269.602.872	-115.368.222	-92.068.31
Research and development expense		-14.059.194	-11.076.385	-7.461.736	-4.866.37
Other Income from Operating Activities	17	857.352.621	1.062.735.505	274.531.345	411.675.39
Other Expenses from Operating Activities	17	-1.139.027.502	-1.650.801.913	-157.027.653	-593.864.26
PROFIT (LOSS) FROM OPERATING ACTIVITIES		796.601.672	1.887.842.366	660.852.192	1.039.093.95
Investment Activity Income		36.800.754	258.960.940	2.840.373	35.426.64
Investment Activity Expenses		-177.104.172	-316.885.758	-110.440.409	-316.860.03
Share of Profit (Loss) from Investments Accounted for Using					
Equity Method		2.270.556	0	-1.043.969	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		658.568.810	1.829.917.548	552.208.187	757.660.55
Finance income		68.967.000	0	8.100.203	
Finance costs		-782.248.307	-476.128.341	-344.576.330	-137.890.74
Gains (losses) on net monetary position		-121.846.366	118.577.930	-6.132.397	217.916.99
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-176.558.863	1.472.367.137	209.599.663	837.686.81
Tax (Expense) Income, Continuing Operations		655.893.482	-661.722.497	-118.071.033	-503.171.58
Current Period Tax (Expense) Income	18	-228.784	-116.751.073	7.637.723	22.498.69
Deferred Tax (Expense) Income	18	656.122.266	-544.971.424	-125.708.756	-525.670.27
PROFIT (LOSS) FROM CONTINUING OPERATIONS		479.334.619	810.644.640	91.528.630	334.515.22
PROFIT (LOSS)		479.334.619	810.644.640	91.528.630	334.515.22
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		479.334.619	810.644.640	91.528.630	334.515.22
		113.33 1.013	010.011.010	31.320.030	331.313.22
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	2,7030000
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	4.830.59
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-4.585.135	-5.621.196	-512.977	6.038.24
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	-1.207.64
Taxes Relating to Remeasurements of Defined Benefit Plans	15	1.146.284	1.124.239	128.245	-1.207.64
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-133.021.211	1.191.226	-59.712.703	-332.85
Exchange Differences on Translation of Foreing Operations		-133.021.211	1.191.226	-59.712.703	-332.85
Gains (losses) on exchange differences on translation of Foreign Operations Gains (Losses) on Remeasuring or Reclassification		-133.021.211	1.191.226	-59.712.703	-332.85
				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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		518.188.532	-1.741.653.74
Profit (Loss)		479.334.619	810.644.64
Profit (Loss) from Continuing Operations		479.334.619	810.644.64
Adjustments to Reconcile Profit (Loss)		22.538.202	1.154.837.61
Adjustments for depreciation and amortisation expense	10-11-12	319.307.557	230.775.81
Adjustments for Impairment Loss (Reversal of Impairment Loss)		6.089.345	5.750.79
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		6.089.345	5.750.79
Adjustments for provisions		21.262.982	20.588.93
Adjustments for (Reversal of) Provisions Related with Employee Benefits		18.104.411	20.135.65
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		3.158.571	453.26
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-2.270.556	CC1 722 46
Adjustments for Tax (Income) Expenses Adjustments for losses (gains) on disposal of non-current		-655.893.482	661.722.49
assets Adjustments for Losses (Gains) Arised From Sale of		146.729.452	303.114.06
Tangible Assets Adjustments Related to Gain and Losses on Net		146.729.452	303.114.06
Monetary Position		187.312.904	-67.114.46
Changes in Working Capital		48.078.885	-3.590.455.49
Adjustments for decrease (increase) in trade accounts receivable		-317.343.915	-1.007.610.14
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		273.900.932	8.689.37
Adjustments for decrease (increase) in inventories		689.698.473	-3.104.672.64
Decrease (Increase) in Prepaid Expenses Adjustments for increase (decrease) in trade accounts		-1.005.376.594	-103.945.00
payable		431.694.857	-339.814.10
Increase (Decrease) in Employee Benefit Liabilities		45.597.521	44.200.67
Adjustments for increase (decrease) in other operating payables		951.712.922	390.993.57
Increase (Decrease) in Derivative Financial Liabilities		-3.874.046	-1.229.17
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.100.780.445	1.026.247.37
Other Adjustments for Other Increase (Decrease) in Working Capital		82.849.180	-503.315.41
Cash Flows from (used in) Operations		549.951.706	-1.624.973.23
Payments Related with Provisions for Employee Benefits		-7.241.030	-4.199.11
Income taxes refund (paid)	18	-24.522.144	-112.481.39
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.362.289.610	-2.897.141.08
Proceeds from sales of property, plant, equipment and intangible assets	11.10	79.111.183	1.224.729.06
Proceeds from sales of property, plant and equipment Purchase of Property, Plant, Equipment and Intangible	11-12	79.111.183 -974.761.421	1.224.729.06 -3.883.520.77
Assets	11 12	074.761.401	2 002 520 77
Purchase of property, plant and equipment	11-12	-974.761.421	-3.883.520.77
Other inflows (outflows) of cash CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	6	-1.466.639.372 1.677.107.403	-238.349.37 4.845.778.8 9
Proceeds from Issuing Shares or Other Equity Instruments		1.677.107.403	3.815.214.04
Proceeds from borrowings		2.312.755.493	1.283.636.04
Proceeds from Loans	13	2.312.755.493	1.283.636.04
Repayments of borrowings		-476.370.025	-236.163.03
Loan Repayments	13	-476.370.025	-236.163.03
Payments of Lease Liabilities	10	-37.165.500	-16.908.16
Dividends Paid	15	-122.112.565	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-166.993.675	206.984.06
Effect of exchange rate changes on cash and cash equivalents		-133.021.211	1.191.22
Net increase (decrease) in cash and cash equivalents		-300.014.886	208.175.29
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	585.981.631	1.015.068.70

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



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

										Equity									
										Equity attributable to owners of parent [member]									
		-																	
		Footnote Reference						Other Accumulated Comprehensive Inco	ome That Will Not Be Reclass	sified In Profit Or Loss		Other Acci	umulated Comprehensive Income That	Will Be Reclassified In Profit Or Los	ss		Retained	Earnings	ı-controlling
			Balancii Inflation Accoun	ng Additional t Capital Capital T	Capital Shar Freasury Adjustments due premiur	Effects of Combinations of Entities or Businesses Ints Under Common Controll Interests	share Gains, lased Accumulated yments Gains (Losses)	/Losses on Revaluation and Remeasurement [member]	Gains (Losses) Due	Gains (Losses) Share Of Other	Othor	Reserve Of Gains or Losses on Hedge	ns (Losses) on Revaluation and Reclass		Change in Comprehensive became Other	Restricted Reserves Appropriated	ner Advance rves Dividend	ir	nterests [nember]
			Issued Inflation Accoun Capital Adjustments for On Capital Merger Capital Capital Capital	of Advance	Shares to Cross-Ownership discou	nts Under Common Non-controlling Control Interests	from Increases (Increases (Decreases) Decreases) Gains (Losses) on Oth	Value of Financial Liability Ler Attributable to	on Hedging Comprehensive Income Instruments Of Associates And Joint that Hedge Ventures Accounted for Investments in Using Equity Method that Translation	Reserves Of Other Gains (es Gains or Other Gains Losses on Gains Remea	(Losses) on Gains (Losses) from Financial Assets Measured at Fair Value Ren	serve of Other Value of Value of Forward Elements	Change in Value of Foreign Currency Basis Spreads that will be Reclassified to Profit or Loss that will be Reclassified to Profit or Loss	From Profits [member]	hber Payments Prior Years' Profits or Losses	Net Profit or Loss	
							Equity Revaluation of Property, Plant and Equipment	of on Revaluation Reneasurements Revalu- for Intangible Assets Repaired Benefit Plans Decre	ases (Risk of Liability ases)	Equity will not be Reclassified Instruments to Profit or Loss	Losses)	Losses	(Losses) on suring and/ lassification Assets Measured at Fair Value through Other comprehensive lincome Recial Assets	or Options Contracts Options Contracts	Spreads that will be Reclassified) to Profit or Loss				
	Statement of changes in equity [abstract]						Едариси	Assets Assets				Operations Treege Times	Income No.						
	Statement of changes in equity [line items]																		
	Equity at beginning of period		105.000.000 700.940.750					-4.709.109		134.068						75.203.869	1.061.010.785	1.794.377.812 3.731.958.175	3.731.958.175
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in																		0
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																		0
	Adjustments Related to Errors																		0
	Other Restatements Restated Balances																		0
	Transfers															24.586.451	1.769.791.361	1 794 377 812	0
	Total Comprehensive Income (Loss)							-4.496.957		1.191.226								1.794.377.812 810.644.640 807.338.909	807.338.909
	Profit (loss)																	36.332.119	36.332.119
	Other Comprehensive Income (Loss) Issue of equity		18 750 000 17 592 110																0
	Capital Decrease		18.750.000 17.582.119																0
	Capital Advance																		0
	Effect of Merger or Liquidation or Division																		0
	Effects of Business Combinations Under Common Control Advance Dividend Payments																		0
Previous Period	Dividends Paid																		0
01.01.2023 - 30.09.2023	Decrease through Other Distributions to Owners																		0
	Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment																		0
	Transactions Acquisition or Disposal of a Subsidiary				3.778.88	1.924												3.778.881.924	3.778.881.924
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																		0
	control, equity 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																		0
	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																		0
	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																		0
	Accounting is Applied Increase (decrease) through other changes, equity																		0
	Equity at end of period		123.750.000 718.522.869	0 0 0	0 0 3.778.88	1.924 0 0	0 0	0 0 -9.206.066	0 0 0	0 0 1.325.294	0 0	0 0 0 0	0 0	0 0 0 0	0 0	0 0 99.790.320 0	0 0 2.830.802.146	810.644.640 0 8.354.511.127	0 8.354.511.127
	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		123.750.000 718.522.869		3.778.88	1.924		-12.416.975		59.884						99.790.320	2.811.591.774	514.520.301 8.034.700.097	8.034.700.097
	Adjustments Related to Required Changes in Accounting Policies																		0
	Adjustments Related to Voluntary Changes in Accounting Policies																		0
	Adjustments Related to Errors																		0
	Other Restatements Restated Balances																		0
	Transfers															5.094.723	509.425.578	-514.520.301	0
	Total Comprehensive Income (Loss)							-3.438.851		133.021.21								479.334.619 342.874.557	342.874.557
	Profit (loss)																		0
	Other Comprehensive Income (Loss) Issue of equity																		0
	Capital Decrease																		0
	Capital Advance																		0
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common																		0
	Control																		0

	Advance Dividend Payments						0
Current Period 01.01.2024 - 30.09.2024	Dividends Paid					-122.112.565	-122.112.565 -122.112.565
J1.01.2024 - 30.09.2024	Decrease through Other Distributions to Owners						0
	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						O
	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						0
	Equity at end of period	123.750.000 718.522.869	3.778.881.924	-15.855.826	_ 132.961.327	104.885.043 3.198.904.787	479.334.619 8.255.462.089 8.255.462.089