



KAMUYU AYDINLATMA PLATFORMU

AFYON ÇİMENTO SANAYİ T.A.Ş. Financial Report Unconsolidated 2025 - 3. 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 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	632.963.683	1.500.099.864
Trade Receivables		1.084.505.905	675.477.047
Trade Receivables Due From Related Parties	23	359.650.587	73.388.594
Trade Receivables Due From Unrelated Parties	6a	724.855.318	602.088.453
Inventories	7	350.236.905	310.420.483
Prepayments		93.995.521	83.528.102
Prepayments to Unrelated Parties	12a	93.995.521	83.528.102
Current Tax Assets		0	18.729.096
Other current assets		3.371.684	1.483.280
Other Current Assets Due From Unrelated Parties	13a	3.371.684	1.483.280
SUB-TOTAL		2.165.073.698	2.589.737.872
Non-current Assets or Disposal Groups Classified as Held for Sale		1.803	2.262
Total current assets		2.165.075.501	2.589.740.134
NON-CURRENT ASSETS			
Other Receivables		94.581	118.633
Other Receivables Due From Unrelated Parties	8	94.581	118.633
Property, plant and equipment	9	5.381.155.670	5.482.058.728
Land and Premises		104.038.485	104.038.485
Land Improvements		170.997.361	189.495.864
Buildings		1.664.792.055	1.703.665.051
Machinery And Equipments		3.264.649.877	3.351.747.793
Vehicles		1.898.213	2.215.163
Fixtures and fittings		30.590.261	31.099.512
Construction in Progress		144.189.418	99.796.860
Right of Use Assets	10	1.075.461	13.712.329
Intangible assets and goodwill		872.333	2.436.419
Other intangible assets		872.333	2.436.419
Prepayments		0	53.312.366
Prepayments to Unrelated Parties	12b	0	53.312.366
Deferred Tax Asset	16b	329.876.241	324.691.158
Total non-current assets		5.713.074.286	5.876.329.633
Total assets		7.878.149.787	8.466.069.767
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.410.193	7.318.294
Current Borrowings From Unrelated Parties		3.410.193	7.318.294
Lease Liabilities	5	3.410.193	7.318.294
Trade Payables		536.377.223	872.748.224
Trade Payables to Related Parties	23	8.888.284	196.984.702
Trade Payables to Unrelated Parties	6b	527.488.939	675.763.522
Employee Benefit Obligations	14	13.330.218	12.765.307
Other Payables		1.072.385	0
Other Payables to Unrelated Parties		1.072.385	0
Deferred Income Other Than Contract Liabilities		3.952.448	9.191.466
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	3.952.448	9.191.466
Current tax liabilities, current	16	4.940.848	0
Current provisions		6.515.675	10.289.153
Other current provisions	11a	6.515.675	10.289.153
Other Current Liabilities		157.393.666	13.821.468
Other Current Liabilities to Unrelated Parties	13b	157.393.666	13.821.468
SUB-TOTAL		726.992.656	926.133.912
Total current liabilities		726.992.656	926.133.912
NON-CURRENT LIABILITIES			
Long Term Borrowings		7.314.217	15.696.350
Long Term Borrowings From Unrelated Parties		7.314.217	15.696.350
Lease Liabilities	5	7.314.217	15.696.350

Non-current provisions		40.882.560	39.491.051
Non-current provisions for employee benefits	11b	33.767.233	30.566.296
Other non-current provisions	11c	7.115.327	8.924.755
Total non-current liabilities		48.196.777	55.187.401
Total liabilities		775.189.433	981.321.313
EQUITY			
Equity attributable to owners of parent		7.102.960.354	7.484.748.454
Issued capital	17	400.000.000	400.000.000
Inflation Adjustments on Capital	17	3.372.148.042	3.372.148.042
Share Premium (Discount)		29.458.334	29.458.334
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-16.432.767	-19.335.053
Gains (Losses) on Revaluation and Remeasurement		-16.432.767	-19.335.053
Other Revaluation Increases (Decreases)		-16.432.767	-19.335.053
Restricted Reserves Appropriated From Profits		250.015.214	180.465.479
Other Restricted Profit Reserves	17	250.015.214	180.465.479
Prior Years' Profits or Losses		2.996.613.917	2.983.771.936
Current Period Net Profit Or Loss		71.157.614	538.239.716
Total equity		7.102.960.354	7.484.748.454
Total Liabilities and Equity		7.878.149.787	8.466.069.767

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	2.634.039.267	3.010.724.013	1.052.777.820	1.173.977.320
Cost of sales	18	-2.197.245.577	-2.276.560.467	-789.738.289	-977.369.387
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		436.793.690	734.163.546	263.039.531	196.607.933
GROSS PROFIT (LOSS)		436.793.690	734.163.546	263.039.531	196.607.933
General Administrative Expenses		-85.229.862	-90.062.398	-22.857.602	-25.455.810
Marketing Expenses		-7.366.927	-10.135.808	-423.781	-3.954.215
Other Income from Operating Activities	19a	24.298.534	18.958.588	12.568.574	7.001.848
Other Expenses from Operating Activities	19b	-70.558.313	-39.274.261	-13.714.406	-17.011.789
PROFIT (LOSS) FROM OPERATING ACTIVITIES		297.937.122	613.649.667	238.612.316	157.187.967
Investment Activity Income	20	0	1.057.704	0	1.037.990
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		297.937.122	614.707.371	238.612.316	158.225.957
Finance income	21a	266.491.061	252.194.511	56.221.949	105.641.450
Finance costs	21b	-23.578.363	-11.439.684	-8.803.645	-2.211.163
Gains (losses) on net monetary position	22	-417.747.643	-290.553.320	-174.550.634	-121.056.914
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		123.102.177	564.908.878	111.479.986	140.599.330
Tax (Expense) Income, Continuing Operations		-51.944.563	-307.210.479	-33.559.630	-102.693.748
Current Period Tax (Expense) Income	16a	-58.006.347	-135.400.662	-43.013.885	-65.793.097
Deferred Tax (Expense) Income	16b	6.061.784	-171.809.817	9.454.255	-36.900.651
PROFIT (LOSS) FROM CONTINUING OPERATIONS		71.157.614	257.698.399	77.920.356	37.905.582
PROFIT (LOSS)		71.157.614	257.698.399	77.920.356	37.905.582
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		71.157.614	257.698.399	77.920.356	37.905.582
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>	17	0,18000000	0,64000000	0,19000000	0,09000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.902.286	-1.902.132	2.068.819	-1.392.158
Gains (Losses) on Remeasurements of Defined Benefit Plans	11b	3.869.715	-2.536.176	2.758.425	-1.856.210
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-967.429	634.044	-689.606	464.052
Current Period Tax (Expense) Income	16b	-967.429	634.044	-689.606	464.052
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		2.902.286	-1.902.132	2.068.819	-1.392.158
TOTAL COMPREHENSIVE INCOME (LOSS)		74.059.900	255.796.267	79.989.175	36.513.424
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		74.059.900	255.796.267	79.989.175	36.513.424

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-217.653.123	910.394.104
Profit (Loss)		71.157.614	257.698.399
Profit (Loss) from Continuing Operations		71.157.614	257.698.399
Adjustments to Reconcile Profit (Loss)		402.488.011	693.586.607
Adjustments for depreciation and amortisation expense		326.883.478	319.013.799
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.134.865	-25.555
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	0	-183.822
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	1.134.865	158.267
Adjustments for provisions		6.630.334	12.095.390
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11b	10.654.003	11.130.802
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11a	-4.023.669	938.321
Adjustments for (Reversal of) Other Provisions	11c	0	26.267
Adjustments for Interest (Income) Expenses		-269.646.692	-246.636.233
Adjustments for Interest Income	21a	-266.491.061	-252.194.511
Adjustments for interest expense	21b	3.652.679	10.116.081
Deferred Financial Expense from Credit Purchases	19a	-6.808.310	-4.557.803
Adjustments for fair value losses (gains)		-647.758	800.800
Other Adjustments for Fair Value Losses (Gains)		-647.758	800.800
Adjustments for Tax (Income) Expenses	16	51.944.563	307.210.479
Adjustments for losses (gains) on disposal of non-current assets		0	-1.057.704
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	0	-1.057.704
Adjustments Related to Gain and Losses on Net Monetary Position		286.189.221	302.185.631
Changes in Working Capital		-655.524.837	6.836.660
Adjustments for decrease (increase) in trade accounts receivable		-569.939.711	-291.134.461
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-569.939.711	-291.134.461
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-20.072.893	305.524.438
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-20.072.893	305.524.438
Adjustments for decrease (increase) in inventories		-40.951.285	56.314.097
Adjustments for increase (decrease) in trade accounts payable		-171.800.661	-47.991.945
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-171.800.661	-47.991.945
Adjustments for increase (decrease) in other operating payables		147.239.713	-15.875.469
Increase (Decrease) in Other Operating Payables to Unrelated Parties		147.239.713	-15.875.469
Cash Flows from (used in) Operations		-181.879.212	958.121.666
Payments Related with Provisions for Employee Benefits	11b	-1.437.508	-4.793.675
Income taxes refund (paid)		-34.336.403	-42.933.887
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-211.779.467	-155.862.832
Proceeds from sales of property, plant, equipment and intangible assets		0	2.851.777
Proceeds from sales of property, plant and equipment		0	2.851.777
Purchase of Property, Plant, Equipment and Intangible Assets		-211.779.467	-158.714.609
Purchase of property, plant and equipment	9	-211.779.467	-158.714.609
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-193.460.903	-72.160.395
Repayments of borrowings		0	-53.317.600
Loan Repayments		0	-53.317.600
Interest paid		-451.285	-26.980.610
Interest Received		262.838.382	252.194.511
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-455.848.000	-244.056.696

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-622.893.493	682.370.877
Net increase (decrease) in cash and cash equivalents		-622.893.493	682.370.877
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.500.099.864	613.504.389
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-244.242.688	-206.731.330
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	632.963.683	1.089.143.936

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity											
	Equity attributable to owners of parent (member)									Non-controlling interests (member)		
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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)		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Reserve Of Gains or Losses on Hedge			Prior Years' Profits or Losses	Net Profit or Loss
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
			3,372,119,894		-18,238,324			140,599,254	1,470,371,426	1,797,298,827	7,191,609,192	7,191,609,192
	Equity at beginning of period											
	Adjustments Related to Accounting Policy Changes											0
	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											0
	Restated Balances											0
	Transfers							39,865,047	1,757,433,780	-1,797,298,827	0	0
	Total Comprehensive Income (Loss)											0
	Profit (loss)									257,698,399	257,698,399	257,698,399
	Other Comprehensive Income (Loss)				-1,902,132						-1,902,132	-1,902,132
	Issue of equity											0
	Capital Decrease											0
	Capital Advance											0
	Effect of Merger or Liquidation or Division											0
	Effects of Business Combinations Under Common Control											0
	Advance Dividend Payments											0
	Dividends Paid									-244,056,696	-244,056,696	-244,056,696
	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											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 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	400,000,000	3,372,119,894	29,458,115	-20,140,456			180,464,301	2,983,748,510	257,698,399	7,203,348,763	7,203,348,763
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
	Equity at beginning of period	400,000,000	3,372,148,042	29,458,334	-19,335,053			180,465,479	2,983,771,936	538,239,716	7,464,748,454	7,464,748,454
	Adjustments Related to Accounting Policy Changes										0	0
	Adjustments Related to Required Changes in Accounting Policies										0	0
	Adjustments Related to Voluntary Changes in Accounting Policies										0	0
	Adjustments Related to Errors										0	0
	Other Restatements										0	0
	Restated Balances										0	0
	Transfers							69,549,735	468,689,981	-538,239,716	0	0
	Total Comprehensive Income (Loss)											0
	Profit (loss)									71,157,614	71,157,614	71,157,614
	Other Comprehensive Income (Loss)				2,902,286						2,902,286	2,902,286
	Issue of equity										0	0
	Capital Decrease										0	0
	Capital Advance										0	0
	Effect of Merger or Liquidation or Division										0	0
	Effects of Business Combinations Under Common Control										0	0
	Advance Dividend Payments										0	0
	Dividends Paid									-455,848,000	-455,848,000	-455,848,000
	Decrease through Other Distributions to Owners										0	0

Previous Period
01.01.2024 - 30.09.2024

Current Period
01.01.2025 - 30.09.2025

Increase (Decrease) through Treasury Share Transactions											0	0
Increase (Decrease) through Share-Based Payment Transactions											0	0
Acquisition or Disposal of a Subsidiary											0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0	0
Transactions with noncontrolling shareholders											0	0
Increase through Other Contributions by Owners											0	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	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 Value Hedge Accounting is Applied											0	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	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	0
Increase (decrease) through other changes, equity											0	0
Equity at end of period		400,000,000	3,372,148,042	29,458,334		-16,432,767			250,015,214	2,996,613,917	71,157,614	7,102,960,354