



KAMUYU AYDINLATMA PLATFORMU

ÇEMTAŞ ÇELİK MAKİNA SANAYİ VE TİCARET 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	5	1.645.241.693	1.193.618.091
Financial Investments	6	390.646.012	318.333.358
Trade Receivables		1.107.645.613	847.454.609
Trade Receivables Due From Unrelated Parties	8	1.107.645.613	847.454.609
Other Receivables		34.378.703	49.585.558
Other Receivables Due From Unrelated Parties	9	34.378.703	49.585.558
Inventories	10	1.383.245.073	1.273.448.244
Prepayments		425.938.885	74.539.583
Prepayments to Related Parties	4	2.399.597	
Prepayments to Unrelated Parties	11	423.539.288	74.539.583
Current Tax Assets	26		112.287.534
Other current assets		40.390.138	15.600.672
Other Current Assets Due From Unrelated Parties	19	40.390.138	15.600.672
SUB-TOTAL		5.027.486.117	3.884.867.649
Total current assets		5.027.486.117	3.884.867.649
NON-CURRENT ASSETS			
Financial Investments		211.336.384	332.483.950
Financial Assets at Fair Value Through Profit or Loss		211.336.384	332.483.950
Financial Assets Designated As at Fair Value Through Profit or Loss	6	211.336.384	332.483.950
Other Receivables		78.168	75.091
Other Receivables Due From Unrelated Parties	9	78.168	75.091
Property, plant and equipment		3.572.805.174	3.724.513.598
Land and Premises	12	575.301.065	575.952.303
Land Improvements	12	40.421.356	19.042.454
Buildings	12	376.210.420	385.688.930
Machinery And Equipments	12	2.353.053.382	1.089.747.926
Vehicles	12	12.557.285	7.041.170
Fixtures and fittings	12	50.663.994	58.053.069
Construction in Progress	12	164.597.672	1.588.987.746
Intangible assets and goodwill		27.831.632	9.893.526
Other Rights	13	2.866.233	2.572.873
Capitalized Development Costs	13	24.828.792	6.830.367
Other intangible assets	13	136.607	490.286
Deferred Tax Asset	26		15.816.368
Total non-current assets		3.812.051.358	4.082.782.533
Total assets		8.839.537.475	7.967.650.182
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		58.539	216.408
Current Borrowings From Unrelated Parties		58.539	216.408
Bank Loans	7	58.539	216.408
Current Portion of Non-current Borrowings		581.856.601	403.695.459
Current Portion of Non-current Borrowings from Unrelated Parties	7	581.856.601	403.695.459
Bank Loans	7	581.856.601	403.695.459
Trade Payables		257.467.901	321.132.622
Trade Payables to Related Parties	4	1.257.168	22.203.256
Trade Payables to Unrelated Parties	8	256.210.733	298.929.366
Employee Benefit Obligations	17	33.025.186	32.847.832
Other Payables		21.542	1.275.796
Other Payables to Related Parties	4	21.542	16.271
Other Payables to Unrelated Parties	9		1.259.525
Deferred Income Other Than Contract Liabilities		37.063.657	69.833.348
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	37.063.657	69.833.348
Current tax liabilities, current	26	54.732.036	
Current provisions		59.512.557	42.198.199

Current provisions for employee benefits	16	58,553.691	40,783.479
Other current provisions	15	958.866	1,414.720
Other Current Liabilities		17,211.417	97,950.459
Other Current Liabilities to Unrelated Parties	19	17,211.417	97,950.459
SUB-TOTAL		1,040,949.436	969,150.123
Total current liabilities		1,040,949.436	969,150.123
NON-CURRENT LIABILITIES			
Long Term Borrowings		1,296,946.800	415,451.253
Long Term Borrowings From Unrelated Parties		1,296,946.800	415,451.253
Bank Loans	7	1,296,946.800	415,451.253
Non-current provisions		89,103.073	87,959.037
Non-current provisions for employee benefits	16	89,103.073	87,959.037
Deferred Tax Liabilities		16,696.270	
Total non-current liabilities		1,402,746.143	503,410.290
Total liabilities		2,443,695.579	1,472,560.413
EQUITY			
Equity attributable to owners of parent		6,395,841.896	6,495,089.769
Issued capital	18	500,000.000	500,000.000
Inflation Adjustments on Capital		3,147,768.990	3,147,768.990
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	-57,012.627	-58,873.793
Gains (Losses) on Revaluation and Remeasurement		-57,012.627	-58,873.793
Gains (Losses) on Remeasurements of Defined Benefit Plans		-57,012.627	-58,873.793
Restricted Reserves Appropriated From Profits		740,973.961	707,621.907
Legal Reserves		740,973.961	707,621.907
Other reserves	18	10,131.961	9,350.992
Prior Years' Profits or Losses		2,029,730.450	2,226,633.480
Current Period Net Profit Or Loss	27	24,249.161	-37,411.807
Total equity		6,395,841.896	6,495,089.769
Total Liabilities and Equity		8,839,537.475	7,967,650.182

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	20	4.709.147.189	5.795.918.738	1.623.151.227	1.670.057.737
Cost of sales	20	-3.921.160.028	-4.763.220.461	-1.316.417.028	-1.346.289.869
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		787.987.161	1.032.698.277	306.734.199	323.767.868
GROSS PROFIT (LOSS)		787.987.161	1.032.698.277	306.734.199	323.767.868
General Administrative Expenses	21	-171.965.487	-152.933.454	-57.164.372	-54.544.231
Marketing Expenses	21	-231.957.589	-241.782.100	-84.452.216	-72.001.507
Research and development expense	21	-7.552.836	-41.936.100	-2.689.532	-8.142.812
Other Income from Operating Activities	22	257.318.661	315.180.797	60.529.636	92.747.097
Other Expenses from Operating Activities	22	-70.984.676	-86.878.470	-7.734.423	2.648.845
PROFIT (LOSS) FROM OPERATING ACTIVITIES		562.845.234	824.348.950	215.223.292	284.475.260
Investment Activity Income	23	5.267.676	5.179.624	-1.145.214	90.803
Investment Activity Expenses	23	-122.104.447	-85.340.271	-19.284.254	-66.026.384
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		446.008.463	744.188.303	194.793.824	218.539.679
Finance income	24	395.208.074	476.976.626	127.943.468	179.667.858
Finance costs	24	-319.044.082	-219.362.974	-106.791.428	-110.607.468
Gains (losses) on net monetary position	25	-333.499.342	-864.969.107	-112.327.723	-285.728.573
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		188.673.113	136.832.848	103.618.141	1.871.496
Tax (Expense) Income, Continuing Operations		-164.423.952	-162.024.282	-95.525.129	-61.737.110
Current Period Tax (Expense) Income	26	-132.531.702	-114.874.641	-64.569.679	-46.267.418
Deferred Tax (Expense) Income	26	-31.892.250	-47.149.641	-30.955.450	-15.469.692
PROFIT (LOSS) FROM CONTINUING OPERATIONS		24.249.161	-25.191.434	8.093.012	-59.865.614
PROFIT (LOSS)	27	24.249.161	-25.191.434	8.093.012	-59.865.614
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		24.249.161	-25.191.434	8.093.012	-59.865.614
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>	27	0,04850000	-0,05040000	0,01620000	-0,11970000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.861.166	40.410.131	3.589.942	5.849.163
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	2.481.555	53.880.175	4.786.590	7.798.884
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-620.389	-13.470.044	-1.196.648	-1.949.721
Taxes Relating to Remeasurements of Defined Benefit Plans	26	-620.389	-13.470.044	-1.196.648	-1.949.721
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		1.861.166	40.410.131	3.589.942	5.849.163
TOTAL COMPREHENSIVE INCOME (LOSS)		26.110.327	15.218.697	11.682.954	-54.016.451
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		26.110.327	15.218.697	11.682.954	-54.016.451

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			
Profit (Loss)		-311.068.823	463.958.815
Profit (Loss) from Continuing Operations		24.249.161	-25.191.434
Adjustments to Reconcile Profit (Loss)		531.532.509	435.340.345
Adjustments for depreciation and amortisation expense	12-13	299.673.497	216.679.142
Adjustments for Impairment Loss (Reversal of Impairment Loss)	8	639.441	397.083
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	639.441	397.083
Adjustments for provisions	15-16	50.045.929	-11.187.977
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	50.214.959	-11.496.126
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	-169.030	308.149
Adjustments for Interest (Income) Expenses	22-24	-145.019.359	-240.661.713
Adjustments for Interest Income	24	-205.525.695	-285.261.542
Adjustments for interest expense	24	60.732.818	39.737.277
Deferred Financial Expense from Credit Purchases	22	-2.045.880	-2.539.553
Unearned Financial Income from Credit Sales	22	1.819.398	7.402.105
Adjustments for fair value losses (gains)		121.842.565	85.003.049
Adjustments for Fair Value Losses (Gains) of Financial Assets	6-23	121.842.565	85.003.049
Adjustments for Tax (Income) Expenses	26	164.423.952	162.024.282
Adjustments for losses (gains) on disposal of non-current assets	23	137.754	15.258.247
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	23	137.754	-794.123
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets	23		16.052.370
Adjustments Related to Gain and Losses on Net Monetary Position	26	39.788.730	207.828.232
Changes in Working Capital		-906.734.227	279.330.734
Adjustments for decrease (increase) in trade accounts receivable	8	-255.882.655	272.196.078
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	-255.882.655	272.196.078
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	15.203.778	-36.409.265
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	15.203.778	-36.409.265
Adjustments for decrease (increase) in inventories	10	-109.796.829	130.368.682
Decrease (Increase) in Prepaid Expenses	11	-351.399.302	-25.185.277
Adjustments for increase (decrease) in trade accounts payable	4-8	-65.484.120	-53.480.577
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-20.946.088	517.822
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	8	-44.538.032	-53.998.399
Increase (Decrease) in Employee Benefit Liabilities	17	1.212.893	4.416.394
Adjustments for increase (decrease) in other operating payables	4-9	-1.254.254	-7.974.929
Increase (Decrease) in Other Operating Payables to Related Parties	4	5.271	3.763
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-1.259.525	-7.978.692
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-32.769.691	248.000
Other Adjustments for Other Increase (Decrease) in Working Capital	19	-106.564.047	-4.848.372
Decrease (Increase) in Other Assets Related with Operations	19	-24.789.466	5.067.678
Increase (Decrease) in Other Payables Related with Operations	19	-81.774.581	-9.916.050
Cash Flows from (used in) Operations		-350.952.557	689.479.645
Payments Related with Provisions for Employee Benefits	16	-2.717.570	-9.045.637
Income taxes refund (paid)	26	42.601.304	-216.475.193

CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-34.794.089	-529.200.428
Proceeds from sales of property, plant, equipment and intangible assets	12-23	-137.754	1.131.345
Proceeds from sales of property, plant and equipment	12-23	-137.754	1.131.345
Purchase of Property, Plant, Equipment and Intangible Assets	12-13	-167.869.376	-347.214.930
Purchase of property, plant and equipment	12	-149.761.631	-326.115.593
Purchase of intangible assets	13	-18.107.745	-21.099.337
Interest received	24	205.525.695	285.261.542
Other inflows (outflows) of cash	6	-72.312.654	-468.378.385
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.039.483.708	591.464.423
Proceeds from borrowings	7	1.530.032.389	956.438.134
Proceeds from Loans	7	1.530.032.389	956.438.134
Repayments of borrowings	7	-315.389.283	-206.801.374
Loan Repayments	7	-315.389.283	-206.801.374
Dividends Paid	18	-125.358.200	-118.039.177
Interest paid		-49.643.329	-39.737.277
Other inflows (outflows) of cash	7	-157.869	-395.883
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		693.620.796	526.222.810
Net increase (decrease) in cash and cash equivalents		693.620.796	526.222.810
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	1.193.618.091	1.273.493.760
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-241.997.194	-336.136.363
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	1.645.241.693	1.463.580.207

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	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]	Other reserves [member]	Retained Earnings		
			Gains/Losses on Revaluation and Remeasurement [member]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss	
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	500.000.000	3.147.741.772	-80.777.017			699.747.392	8.794.580	2.203.494.270	149.596.642	6.628.587.639	6.628.587.639
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						7.869.277	465.781	141.261.584	-149.596.642		
Total Comprehensive Income (Loss)			40.410.131						-25.191.434	15.218.697	15.218.697
Profit (loss)									-25.191.434	-25.191.434	-25.191.434
Other Comprehensive Income (Loss)			40.410.131							40.410.131	40.410.131
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									-118.039.177	-118.039.177	-118.039.177
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											
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	500.000.000	3.147.741.772	-40.366.886			707.616.669	9.260.361	2.226.706.677	-25.191.434	6.525.767.159	6.525.767.159
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	500.000.000	3.147.768.990	-58.673.793			707.621.907	9.350.992	2.226.633.480	-37.411.807	6.495.089.769	6.495.089.769
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						33.352.054	780.969	-71.544.830	37.411.807		
Total Comprehensive Income (Loss)			1.861.166						24.249.161	26.110.327	26.110.327
Profit (loss)									24.249.161	24.249.161	24.249.161
Other Comprehensive Income (Loss)			1.861.166							1.861.166	1.861.166
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
01.01.2024 - 30.09.2024

