



KAMUYU AYDINLATMA PLATFORMU

ÇİMSA ÇİMENTO SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	5.135.651	10.714.230
Trade Receivables	7	8.742.966	8.607.075
Trade Receivables Due From Related Parties	31	3.605	7.039
Trade Receivables Due From Unrelated Parties		8.739.361	8.600.036
Other Receivables		96.040	135.272
Other Receivables Due From Related Parties		39.132	0
Other Receivables Due From Unrelated Parties	9	56.908	135.272
Derivative Financial Assets	22	46.341	29.082
Derivative Financial Assets Held for Hedging		46.341	29.082
Inventories	10	7.319.332	7.468.114
Prepayments	11	674.215	275.131
Prepayments to Unrelated Parties		674.215	275.131
Other current assets		456.801	276.892
Other Current Assets Due From Unrelated Parties	20	456.801	276.892
SUB-TOTAL		22.471.346	27.505.796
Non-current Assets or Disposal Groups Classified as Held for Sale		2	2
Total current assets		22.471.348	27.505.798
NON-CURRENT ASSETS			
Financial Investments	6	2.722.657	2.869.447
Other Receivables	9	20.827	14.979
Other Receivables Due From Unrelated Parties		20.827	14.979
Investment property	15	84.852	92.328
Property, plant and equipment	12	45.683.876	47.228.686
Land and Premises		1.343.849	1.336.798
Land Improvements		2.011.399	2.058.575
Buildings		9.054.839	9.395.661
Machinery And Equipments		26.924.498	28.098.635
Vehicles		513.082	561.208
Fixtures and fittings		864.824	921.542
Leasehold Improvements		429.904	460.388
Construction in Progress		4.541.481	4.395.879
Right of Use Assets	14	906.490	984.864
Intangible assets and goodwill		19.096.361	21.038.815
Goodwill	16	5.891.464	6.014.435
Other intangible assets	13	13.204.897	15.024.380
Prepayments	11	160.786	196.738
Prepayments to Unrelated Parties		160.786	196.738
Deferred Tax Asset	28	1.799.065	1.934.111
Other Non-current Assets	20	20.576	32.231
Other Non-Current Assets Due From Unrelated Parties		20.576	32.231
Total non-current assets		70.495.490	74.392.199
Total assets		92.966.838	101.897.997
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	3.960.608	4.503.421
Current Borrowings From Unrelated Parties		3.960.608	4.503.421
Bank Loans	8	3.676.395	4.272.729
Lease Liabilities	8	284.213	230.692
Current Portion of Non-current Borrowings		5.329.647	3.717.714
Current Portion of Non-current Borrowings from Unrelated Parties		5.329.647	3.717.714
Bank Loans	8	5.329.647	3.717.714
Trade Payables	7	7.266.181	9.409.692
Trade Payables to Related Parties	31	101.642	201.462
Trade Payables to Unrelated Parties		7.164.539	9.208.230
Employee Benefit Obligations	19	401.395	109.342
Other Payables		1.578.681	582.226

Other Payables to Related Parties	31	1.006.774	36.592
Other Payables to Unrelated Parties	9	571.907	545.634
Derivative Financial Liabilities	22	28.542	44.466
Derivative Financial Liabilities Held for Hedging		28.542	44.466
Deferred Income Other Than Contract Liabilities	11	83.666	169.902
Deferred Income Other Than Contract Liabilities from Unrelated Parties		83.666	169.902
Current tax liabilities, current	28	99.047	102.355
Current provisions	17	4.021.224	5.284.473
Current provisions for employee benefits		144.887	529.700
Other current provisions		3.876.337	4.754.773
Other Current Liabilities	20	521.750	1.004.127
Other Current Liabilities to Unrelated Parties		521.750	1.004.127
SUB-TOTAL		23.290.741	24.927.718
Total current liabilities		23.290.741	24.927.718
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	19.221.498	23.930.664
Long Term Borrowings From Unrelated Parties		19.221.498	23.930.664
Bank Loans	8	18.163.505	22.785.325
Lease Liabilities	8	1.057.993	1.145.339
Non-current provisions	17	667.283	670.121
Non-current provisions for employee benefits	19	373.388	351.678
Other non-current provisions		293.895	318.443
Deferred Tax Liabilities	28	2.958.805	2.744.367
Other non-current liabilities	20	1.643.384	1.808.380
Other Non-Current Liabilities to Related Parties	31	1.643.384	1.808.380
Total non-current liabilities		24.490.970	29.153.532
Total liabilities		47.781.711	54.081.250
EQUITY			
Equity attributable to owners of parent		34.760.766	36.558.623
Issued capital	21	945.591	945.591
Inflation Adjustments on Capital	21	3.786.779	3.786.779
Share Premium (Discount)		9.108	9.108
Effects of Business Combinations Under Common Control		-546.669	-546.669
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-84.980	-96.170
Gains (Losses) on Revaluation and Remeasurement		-84.980	-96.170
Gains (Losses) on Remeasurements of Defined Benefit Plans		-84.980	-96.170
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-7.334.415	-5.584.700
Exchange Differences on Translation		-4.571.569	-3.280.059
Gains (Losses) on Hedge		-2.762.846	-2.304.641
Gains (Losses) on Cash Flow Hedges		-2.762.846	-2.304.641
Restricted Reserves Appropriated From Profits		5.014.049	4.944.932
Legal Reserves		5.014.049	4.944.932
Prior Years' Profits or Losses		32.330.635	29.686.133
Current Period Net Profit Or Loss		640.668	3.413.619
Non-controlling interests		10.424.361	11.258.124
Total equity		45.185.127	47.816.747
Total Liabilities and Equity		92.966.838	101.897.997

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	23	11.631.880	11.653.243
Cost of sales	24	-9.962.046	-9.854.621
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.669.834	1.798.622
GROSS PROFIT (LOSS)		1.669.834	1.798.622
General Administrative Expenses	24	-1.190.642	-1.206.672
Marketing Expenses	24	-145.158	-122.449
Research and development expense	24	-19.174	-19.870
Other Income from Operating Activities	25	367.144	670.649
Other Expenses from Operating Activities	25	-295.720	-235.554
PROFIT (LOSS) FROM OPERATING ACTIVITIES		386.284	884.726
Investment Activity Income	26	40.745	130.966
Investment Activity Expenses	26	-130.668	-891.814
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		296.361	123.878
Finance income	27	253.398	280.667
Finance costs	27	-533.286	-689.917
Gains (losses) on net monetary position	30	1.239.652	945.031
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.256.125	659.659
Tax (Expense) Income, Continuing Operations		-551.363	-207.557
Current Period Tax (Expense) Income	28	-113.728	-66.647
Deferred Tax (Expense) Income	28	-437.635	-140.910
PROFIT (LOSS) FROM CONTINUING OPERATIONS		704.762	452.102
PROFIT (LOSS)		704.762	452.102
Profit (loss), attributable to [abstract]			
Non-controlling Interests		64.094	96.975
Owners of Parent		640.668	355.127
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)	29	0,68000000	0,38000000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Other Comprehensive Income			
PROFIT (LOSS)		704.762	452.102
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		11.190	10.647
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	14.920	14.196
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.730	-3.549
Current Period Tax (Expense) Income		-3.730	-3.549
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.353.572	-3.546.099
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-610.939	-938.492
Gains (Losses) on Cash Flow Hedges		-610.939	-938.492
Change in Value of Foreign Currency Basis Spreads		-1.895.368	-2.842.230
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		-1.895.368	-2.842.230
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		152.735	234.623
Current Period Tax (Expense) Income		152.735	234.623
OTHER COMPREHENSIVE INCOME (LOSS)		-2.342.382	-3.535.452
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.637.620	-3.083.350
Total Comprehensive Income Attributable to			
Non-controlling Interests		-539.763	-890.123
Owners of Parent		-1.097.857	-2.193.227

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-3.241.204	-932.450
Profit (Loss)		1.256.125	659.659
Profit (Loss) from Continuing Operations		1.256.125	659.659
Adjustments to Reconcile Profit (Loss)		-961.127	2.824.646
Adjustments for depreciation and amortisation expense	12,13,14	1.155.005	981.989
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-10.361	-70.104
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	-11.347	-74.857
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	986	4.753
Adjustments for provisions		68.895	93.558
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	61.010	61.679
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17a	6.446	5.918
Adjustments for (Reversal of) General Provisions		-183	-6.402
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	17b	1.622	32.363
Adjustments for Dividend (Income) Expenses	26	-39.132	-108.683
Adjustments for Interest (Income) Expenses		184.224	310.245
Adjustments for Interest Income	27	-253.398	-280.667
Adjustments for interest expense		437.622	590.912
Adjustments for unrealised foreign exchange losses (gains)		10.288	20.450
Adjustments for fair value losses (gains)		1.335	-13.669
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		1.335	-13.669
Adjustments for losses (gains) on disposal of non-current assets		-82	-15.939
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	26	-82	-15.939
Other adjustments for which cash effects are investing or financing cash flow	26	129.137	891.814
Adjustments Related to Gain and Losses on Net Monetary Position		-2.460.436	734.985
Changes in Working Capital		-3.127.833	-4.138.439
Adjustments for decrease (increase) in trade accounts receivable		-946.808	-1.125.536
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-946.808	-1.125.536
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-578.523	-224.700
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-578.523	-224.700
Adjustments for decrease (increase) in inventories		147.796	-913.101
Adjustments for increase (decrease) in trade accounts payable		-1.284.961	-2.597.491
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.284.961	-2.597.491
Adjustments for increase (decrease) in other operating payables		-465.337	722.389
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-465.337	722.389
Cash Flows from (used in) Operations		-2.832.835	-654.134
Payments Related with Provisions for Employee Benefits	19	-291.333	-161.618
Income taxes refund (paid)		-117.036	-116.698
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-685.683	-2.820.786
Proceeds from sales of property, plant, equipment and intangible assets		82	25.958
Proceeds from sales of property, plant and equipment		82	25.958
Purchase of Property, Plant, Equipment and Intangible Assets		-574.630	-1.594.078
Purchase of property, plant and equipment	12	-532.688	-1.378.621
Purchase of intangible assets	13	-41.942	-215.457

Cash receipts from repayment of advances and loans made to other parties		18.002	-360.852
Paybacks from Other Cash Advances and Loans Made to Other Parties		18.002	-360.852
Other inflows (outflows) of cash		-129.137	-891.814
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-693.575	-440.959
Proceeds from borrowings		412.299	3.208.839
Proceeds from Loans		412.299	3.208.839
Repayments of borrowings		-1.101.851	-3.352.755
Loan Repayments		-1.101.851	-3.352.755
Interest paid		-257.421	-577.710
Interest Received		253.398	280.667
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.620.462	-4.194.195
Effect of exchange rate changes on cash and cash equivalents		51.523	626.158
Net increase (decrease) in cash and cash equivalents		-4.568.939	-3.568.037
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	10.678.266	11.034.776
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-977.579	-1.012.345
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	5.131.748	6.454.394

Previous Period 01.01.2025 - 31.03.2025	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		945.591	3.786.779	9.108	-546.669	-127.407	-3.537.344	-304.676		4.828.160	26.716.688	3.871.407	35.641.637	10.502.621	46.144.258		
	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										116.772	3.754.635	-3.871.407					
	Total Comprehensive Income (Loss)																	
	Profit (loss)												355.127	355.127	96.975	452.102		
	Other Comprehensive Income (Loss)						10.647	-1.855.132	-703.869					-2.548.354	-987.098	-3.535.452		
	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											-785.190	-785.190		-256.495	-1.041.685		
	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		945.591	3.786.779	9.108	-546.669	-116.760	-5.392.476	-1.008.545		4.944.932	29.686.133	355.127	32.663.220	9.356.003	42.019.223		
		Statement of changes in equity (abstract)																
		Statement of changes in equity (line items)																
		Equity at beginning of period		945.591	3.786.779	9.108	-546.669	-96.170	-3.280.059	-2.304.641		4.944.932	29.686.133	3.413.619	36.558.623	11.258.124	47.816.747	
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											60.117	3.344.502	-3.413.619					
Total Comprehensive Income (Loss)																		
Profit (loss)													640.668	640.668	64.094	704.762		
Other Comprehensive Income (Loss)							11.190	-1.291.510	-458.205					-1.738.525	-603.857	-2.342.382		
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																		

Current Period 01.01.2026 - 31.03.2026																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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