



## KAMUYU AYDINLATMA PLATFORMU

# AKÇANSA ÇİMENTO SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

**General Information About Financial Statements**

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	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	4.526.398	6.642.534
Trade Receivables		4.131.930	5.332.210
Trade Receivables Due From Related Parties	27,7	149.111	164.435
Trade Receivables Due From Unrelated Parties	7	3.982.819	5.167.775
Other Receivables		497.052	350.113
Other Receivables Due From Related Parties	27,8	93.634	15.067
Other Receivables Due From Unrelated Parties	8	403.418	335.046
Inventories	9	3.062.864	2.385.565
Prepayments		1.111.274	410.419
Prepayments to Unrelated Parties	16	1.111.274	410.419
<b>SUB-TOTAL</b>		<b>13.329.518</b>	<b>15.120.841</b>
<b>Total current assets</b>		<b>13.329.518</b>	<b>15.120.841</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments		4.624.386	4.654.357
Financial Assets at Fair Value Through Other Comprehensive Income	5	4.624.386	4.654.357
Other Receivables		36.081	20.343
Other Receivables Due From Unrelated Parties	8	36.081	20.343
Property, plant and equipment	10	14.226.217	14.313.908
Land and Premises		1.297.420	1.302.058
Buildings		1.909.985	1.959.995
Machinery And Equipments		8.772.426	8.990.048
Vehicles		737.771	630.581
Leasehold Improvements		542.108	554.299
Construction in Progress		966.507	876.927
Right of Use Assets	14	1.539.684	1.535.884
Intangible assets and goodwill		4.337.403	4.348.886
Goodwill	12	3.641.235	3.641.235
Other intangible assets	11	696.168	707.651
Prepayments		88.180	104.513
Prepayments to Unrelated Parties	16	88.180	104.513
<b>Total non-current assets</b>		<b>24.851.951</b>	<b>24.977.891</b>
<b>Total assets</b>		<b>38.181.469</b>	<b>40.098.732</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		3.726.646	4.606.511
Current Borrowings From Unrelated Parties		3.726.646	4.606.511
Bank Loans	6	3.531.362	4.414.129
Lease Liabilities	6	195.284	192.382
Trade Payables		3.833.086	4.822.895
Trade Payables to Related Parties	27,7	114.420	70.729
Trade Payables to Unrelated Parties	7	3.718.666	4.752.166
Employee Benefit Obligations	8	183.286	113.679
Other Payables		274.578	201.713
Other Payables to Unrelated Parties	8	274.578	201.713
Deferred Income Other Than Contract Liabilities		27.648	40.412
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	27.648	40.412
Current tax liabilities, current	25	12.493	190.428
Current provisions		289.183	200.885
Current provisions for employee benefits	13	170.751	117.864
Other current provisions	13	118.432	83.021
<b>SUB-TOTAL</b>		<b>8.346.920</b>	<b>10.176.523</b>
<b>Total current liabilities</b>		<b>8.346.920</b>	<b>10.176.523</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		728.248	823.947
Long Term Borrowings From Unrelated Parties		728.248	823.947
Lease Liabilities	6	728.248	823.947

Non-current provisions			383.980	373.119
Non-current provisions for employee benefits	15		324.311	323.872
Other non-current provisions	13		59.669	49.247
Deferred Tax Liabilities	25		1.517.593	1.169.963
<b>Total non-current liabilities</b>			<b>2.629.821</b>	<b>2.367.029</b>
<b>Total liabilities</b>			<b>10.976.741</b>	<b>12.543.552</b>
<b>EQUITY</b>				
Equity attributable to owners of parent			27.204.728	27.555.180
Issued capital	17		191.447	191.447
Inflation Adjustments on Capital			13.048.769	13.048.769
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			-287.106	-287.106
Gains (Losses) on Revaluation and Remeasurement			-287.106	-287.106
Gains (Losses) on Remeasurements of Defined Benefit Plans			-287.106	-287.106
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			4.306.852	4.333.077
Gains (Losses) on Revaluation and Reclassification			4.306.852	4.333.077
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income			4.306.852	4.333.077
Restricted Reserves Appropriated From Profits			5.496.053	5.496.053
Prior Years' Profits or Losses			4.772.940	3.973.815
Current Period Net Profit Or Loss			-324.227	799.125
<b>Total equity</b>			<b>27.204.728</b>	<b>27.555.180</b>
<b>Total Liabilities and Equity</b>			<b>38.181.469</b>	<b>40.098.732</b>

## Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Profit or loss [abstract]</b>			
<b>PROFIT (LOSS)</b>			
Revenue	18	5.613.084	5.623.568
Cost of sales	18	-5.225.017	-5.391.152
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		388.067	232.416
GROSS PROFIT (LOSS)		388.067	232.416
General Administrative Expenses	19,20	-367.764	-377.153
Marketing Expenses	19,20	-72.880	-71.667
Research and development expense	19,20	-9.571	-6.951
Other Income from Operating Activities	21	184.395	227.718
Other Expenses from Operating Activities	21	-206.482	-286.928
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-84.235	-282.565
Investment Activity Income	22	63.149	73.803
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-21.086	-208.762
Finance income	23	364.411	610.462
Finance costs	23	-302.504	-429.719
Gains (losses) on net monetary position	24	-60.328	-63.108
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-19.507	-91.127
Tax (Expense) Income, Continuing Operations		-304.720	-140.347
Current Period Tax (Expense) Income	25	-31.188	0
Deferred Tax (Expense) Income	25	-273.532	-140.347
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-324.227	-231.474
PROFIT (LOSS)		-324.227	-231.474
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	0
Owners of Parent		-324.227	-231.474
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
Basic earnings per share			
Diluted Earnings Per Share			

## Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of Other Comprehensive Income</b>			
PROFIT (LOSS)		-324.227	-231.474
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-26.225	21.945
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		-29.971	23.408
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		-29.971	23.408
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		3.746	-1.463
Deferred Tax (Expense) Income		3.746	-1.463
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-26.225</b>	<b>21.945</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-350.452</b>	<b>-209.529</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	0
Owners of Parent		-350.452	-209.529

## Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-19.507	-91.127
Profit (Loss) from Continuing Operations		-19.507	-91.127
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	10,11,14,20	493.177	467.150
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.035	3.510
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	2.761	2.042
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	1.274	1.468
Adjustments for provisions		141.146	100.671
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13,15	83.033	82.231
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	3.444	-294
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	13	11.984	6.950
Adjustments for (Reversal of) Other Provisions	13	42.685	11.784
Adjustments for Interest (Income) Expenses		-40.319	-83.561
Adjustments for Interest Income		-337.760	-496.398
Adjustments for interest expense		297.441	412.837
Adjustments for losses (gains) on disposal of non-current assets		-289	-3.310
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	22	-289	-3.310
Other adjustments for which cash effects are investing or financing cash flow	22	-62.860	-70.493
Adjustments Related to Gain and Losses on Net Monetary Position		179.439	141.076
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		1.197.519	665.982
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-146.939	-5.878
Adjustments for decrease (increase) in inventories		-678.573	50.294
Decrease (Increase) in Prepaid Expenses		-684.522	-443.763
Adjustments for increase (decrease) in trade accounts payable		-989.809	-1.328.125
Increase (Decrease) in Employee Benefit Liabilities		69.607	105.556
Adjustments for increase (decrease) in other operating payables		72.865	85.788
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-12.764	22.912
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.738	-4.543
Decrease (Increase) in Other Assets Related with Operations		-15.738	-4.543
<b>Cash Flows from (used in) Operations</b>			
Payments Related with Provisions for Employee Benefits	13,15	-7.754	-103.513
Payments Related with Other Provisions	13	-2.121	-4.657
Income taxes refund (paid)	25	-193.758	-25.229
Other inflows (outflows) of cash	7	0	24
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Proceeds from sales of property, plant, equipment and intangible assets		394	6.034
Proceeds from sales of property, plant and equipment		394	6.034
Purchase of Property, Plant, Equipment and Intangible Assets		-297.848	-242.113
Purchase of property, plant and equipment		-297.848	-242.113
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from borrowings		1.005.000	5.081.650
Proceeds from Loans	6	1.005.000	5.081.650
Repayments of borrowings		-1.500.000	-3.511.234
Loan Repayments	6	-1.500.000	-3.511.234

Payments of Lease Liabilities	6	-139.817	-56.674
Dividends Paid	26	0	-1.570.416
Interest paid	6	-207.260	-779.798
Interest Received	23	337.760	496.398
Other inflows (outflows) of cash		-11.028	-10.972
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.509.964	-1.108.361
Net increase (decrease) in cash and cash equivalents		-1.509.964	-1.108.361
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	4	<b>6.642.534</b>	<b>6.495.138</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-606.172	-593.847
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	4	<b>4.526.398</b>	<b>4.792.930</b>

# Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity										
	Equity attributable to owners of parent [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)	Retained Earnings		Non-controlling interests [member]	
			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		Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Prior Years' Profits or Losses		Net Profit or Loss
<b>Statement of changes in equity [abstract]</b>											
<b>Statement of changes in equity [line items]</b>											
<b>Equity at beginning of period</b>	191.447	13.048.769	-334.150		5.659.989		5.331.316	3.300.029	2.409.014	29.606.414	29.606.414
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							164.777	2.244.237	-2.409.014	0	0
Total Comprehensive Income (Loss)					21.945				-231.474	-209.529	-209.529
Profit (loss)									-231.474	-231.474	-231.474
Other Comprehensive Income (Loss)					21.945					21.945	21.945
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								-1.570.416		-1.570.416	-1.570.416
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											
<b>Equity at end of period</b>	191.447	13.048.769	-334.150		5.681.934		5.496.093	3.973.850	-231.474	27.826.469	27.826.469
<b>Statement of changes in equity [abstract]</b>											
<b>Statement of changes in equity [line items]</b>											
<b>Equity at beginning of period</b>	191.447	13.048.769	-287.106		4.333.077		5.496.053	3.973.815	799.125	27.555.180	27.555.180
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								799.125	-799.125	0	0
Total Comprehensive Income (Loss)					-26.225				-324.227	-350.452	-350.452
Profit (loss)									-324.227	-324.227	-324.227
Other Comprehensive Income (Loss)					-26.225					-26.225	-26.225
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  
01.01.2025 - 31.03.2025

