Date and time of publication on KAP: 30.10.2026 18:26:12
https://www.kap.org.tr/en/Bildirim/1690039

KAMUYU AYDINLATMA PLATFORMU

ÇİMBETON HAZIRBETON VE PREFABRİK YAPI ELEMANLARI SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	154.437.978	207.263.552
Trade Receivables		1.903.850.256	1.401.147.363
Trade Receivables Due From Related Parties	5.1	26.784	0
Trade Receivables Due From Unrelated Parties	9.1	1.903.823.472	1.401.147.363
Other Receivables		5.145.180	641.289
Other Receivables Due From Related Parties	5.1	155.852	2.020
Other Receivables Due From Unrelated Parties		4.989.328	639.269
Inventories	10	81.333.564	59.559.119
Prepayments		8.272.696	2.579.089
Prepayments to Unrelated Parties		8.272.696	2.579.089
Current Tax Assets	23	290.101	1.063.050
Other current assets		38.036.247	7.144.192
SUB-TOTAL		**2.191.366.022**	**1.679.397.654**
Total current assets		**2.191.366.022**	**1.679.397.654**
NON-CURRENT ASSETS			
Financial Investments	7	24.656.259	44.320.314
Other Receivables		123.546	153.589
Other Receivables Due From Unrelated Parties		123.546	153.589
Investment property	11	258.613.994	240.243.021
Property, plant and equipment	12	744.717.344	736.134.522
Right of Use Assets	13	365.526.033	290.809.401
Intangible assets and goodwill		413.932	827.390
Other intangible assets	14	413.932	827.390
Total non-current assets		**1.394.051.108**	**1.312.488.237**
Total assets		**3.585.417.130**	**2.991.885.891**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	201.321.950	167.284.838
Current Portion of Non-current Borrowings from Related Parties	5.1	2.167.139	5.452.839
Lease Liabilities		2.167.139	5.452.839
Current Portion of Non-current Borrowings from Unrelated Parties		199.154.811	161.831.999
Lease Liabilities		199.154.811	161.831.999
Trade Payables		2.866.385.529	2.076.243.487
Trade Payables to Related Parties	5.1	2.086.921.533	1.242.559.867
Trade Payables to Unrelated Parties	9.2	779.463.996	833.683.620
Employee Benefit Obligations		9.099.110	9.837.358
Other Payables		6.901.058	1.191.853
Other Payables to Related Parties	5.1	6.531.893	732.917
Other Payables to Unrelated Parties		369.165	458.936
Deferred Income Other Than Contract Liabilities		17.725.596	6.355.428
Current provisions		27.881.453	31.389.030
Current provisions for employee benefits		11.813.787	4.867.651
Other current provisions		16.067.666	26.521.379
Other Current Liabilities		8.442.235	7.968.193
SUB-TOTAL		**3.137.756.931**	**2.300.270.187**
Total current liabilities		**3.137.756.931**	**2.300.270.187**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	114.972.326	95.733.760
Long Term Borrowings From Related Parties		213.397	0
Bank Loans		0	0
Lease Liabilities	5.1	213.397	0
Long Term Borrowings From Unrelated Parties		114.758.929	95.733.760
Lease Liabilities		114.758.929	95.733.760
Non-current provisions		9.693.408	12.278.647
Non-current provisions for employee benefits	16	9.693.408	12.278.647
Deferred Tax Liabilities	23	103.490.678	100.738.826

Total non-current liabilities		**228.156.412**	**208.751.233**
Total liabilities		**3.365.913.343**	**2.509.021.420**
EQUITY			
Equity attributable to owners of parent		219.503.787	482.864.471
Issued capital	17	1.770.000	1.770.000
Inflation Adjustments on Capital	17	1.460.426.729	1.460.426.729
Share Premium (Discount)	17	9.843.859	9.843.859
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-14.807.350	-15.265.185
Gains (Losses) on Revaluation and Remeasurement		-14.807.350	-15.265.185
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-14.807.350	-15.265.185
Restricted Reserves Appropriated From Profits	17	57.503.448	57.503.448
Prior Years' Profits or Losses		-1.031.414.380	-658.303.921
Current Period Net Profit Or Loss		-263.818.519	-373.110.459
Total equity		**219.503.787**	**482.864.471**
Total Liabilities and Equity		**3.585.417.130**	**2.991.885.891**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	3.902.872.143	4.925.049.489	1.535.402.877	1.558.706.439
Cost of sales	18	-4.051.133.510	-4.842.503.091	-1.511.195.863	-1.452.098.834
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	18	-148.261.367	82.546.398	24.207.014	106.607.605
GROSS PROFIT (LOSS)		-148.261.367	82.546.398	24.207.014	106.607.605
General Administrative Expenses	19	-186.011.515	-204.353.319	-58.209.460	-64.319.959
Marketing Expenses		-19.442.608	-25.910.908	-5.234.401	-6.688.946
Other Income from Operating Activities	20	41.950.424	43.919.437	12.931.184	3.299.227
Other Expenses from Operating Activities	20	-23.451.040	-64.402.632	-14.357.244	-3.269.239
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-335.216.106	-168.201.024	-40.662.907	35.628.688
Investment Activity Income	21	18.370.973	2.760.213	0	
Investment Activity Expenses	21	-19.664.560	-27.141.607	-5.691.220	4.690.070
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-336.509.693	-192.582.418	-46.354.127	40.318.758
Finance income	22.1	1.757.208	4.671.436	871.324	1.755.519
Finance costs	22.2	-180.760.119	-169.182.217	-56.201.425	-49.865.775
Gains (losses) on net monetary position	27	252.845.514	93.844.359	60.710.382	36.467.087
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-262.667.090	-263.248.840	-40.973.846	28.675.589
Tax (Expense) Income, Continuing Operations		-1.151.429	-2.939.374	-4.694.680	-18.271.372
Deferred Tax (Expense) Income	23	-1.151.429	-2.939.374	-4.694.680	-18.271.372
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-263.818.519	-266.188.214	-45.668.526	10.404.217
PROFIT (LOSS)		-263.818.519	-266.188.214	-45.668.526	10.404.217
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-263.818.519	-266.188.214	-45.668.526	10.404.217
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Adi ve Seyreltilmiş Pay Başına (Kayıp) / Kazanç TL	24	-149,05000000	-150,38880000	-25,80140000	5,87810000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		457.835	1.762.793	-25.500	-132.287
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.058.258	2.350.391	-114.638	-176.382
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.600.423	-587.598	89.138	44.095
Deferred Tax (Expense) Income		-1.600.423	-587.598	89.138	44.095
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**457.835**	**1.762.793**	**-25.500**	**-132.287**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-263.360.684**	**-264.425.421**	**-45.694.026**	**10.271.930**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-263.360.684	-264.425.421	-45.694.026	10.271.930

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**436.888.172**	**518.382.550**
Profit (Loss)		-263.818.519	-266.188.214
Profit (Loss) from Continuing Operations		-263.818.519	-266.188.214
Adjustments to Reconcile Profit (Loss)		**308.230.825**	**501.621.515**
Adjustments for depreciation and amortisation expense	12,13,14	311.732.969	309.835.029
Adjustments for provisions		31.484.643	27.652.892
Adjustments for (Reversal of) Provisions Related with Employee Benefits		22.394.148	5.153.326
Adjustments for (Reversal of) Other Provisions		9.090.495	22.499.566
Adjustments for Interest (Income) Expenses		99.178.159	114.263.905
Adjustments for Interest Income		-18.647.336	-4.708.885
Adjustments for interest expense		117.825.495	118.972.790
Adjustments for fair value losses (gains)		1.293.082	24.391.295
Adjustments for Fair Value Losses (Gains) of Investment Property	21.1	-18.370.973	-2.750.312
Adjustments for Fair Value Losses (Gains) of Financial Assets	21.2	19.664.055	27.141.607
Adjustments for Tax (Income) Expenses	23	1.924.378	2.939.374
Adjustments for losses (gains) on disposal of non-current assets			-9.901
Adjustments Related to Gain and Losses on Net Monetary Position		-137.382.406	22.548.921
Changes in Working Capital		**418.072.633**	**292.330.891**
Adjustments for decrease (increase) in trade accounts receivable		-818.114.520	-272.053.058
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.660.041	-45.213.797
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-815.454.479	-226.839.261
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.503.891	9.475.097
Decrease (Increase) in Other Related Party Receivables Related with Operations		-153.832	-7.572
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.350.059	9.482.669
Adjustments for decrease (increase) in inventories	10	-21.774.445	18.784.470
Adjustments for increase (decrease) in trade accounts payable		1.287.592.094	565.698.882
Increase (Decrease) in Trade Accounts Payables to Related Parties		1.183.004.595	861.084.235
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		104.587.499	-295.385.353
Adjustments for increase (decrease) in other operating payables		-89.771	-139.032
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-89.771	-139.032
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		14.834.438	-24.770.965
Other Adjustments for Other Increase (Decrease) in Working Capital		-39.871.272	-4.664.503
Decrease (Increase) in Other Assets Related with Operations		-44.115.571	-7.664.251
Increase (Decrease) in Other Payables Related with Operations		4.244.299	2.999.748
Cash Flows from (used in) Operations		**462.484.939**	**527.764.192**
Payments Related with Provisions for Employee Benefits		-11.526.499	-8.333.659
Payments Related with Other Provisions		-14.070.268	
Income taxes refund (paid)		0	-1.047.983
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-57.391.815**	**-32.683.838**
Proceeds from sales of property, plant, equipment and intangible assets		6.454	9.901
Purchase of Property, Plant, Equipment and Intangible Assets		-57.398.269	-32.693.739
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-400.778.566**	**-424.715.009**
Increase in Other Payables to Related Parties		8.133.111	3.058.723
Payments of Lease Liabilities		-292.842.808	-313.472.223

Interest paid		-117.825.495	-118.972.790
Interest Received		1.756.626	4.671.281
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-21.282.209	60.983.703
Net increase (decrease) in cash and cash equivalents		-21.282.209	60.983.703
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**207.263.552**	**54.925.686**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-31.543.365	-15.547.321
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**154.437.978**	**100.362.068**

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		Prior Years' Profits or Losses	Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans										
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period		**1.770.000**	**1.460.426.729**	**9.843.859**	**-16.007.258**	**-16.007.258**	**-16.007.258**			**57.503.448**	**-648.076.726**	**-10.227.195**	**-658.303.921**	**855.232.857**	**0**	**855.232.857**
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												-10.227.195	10.227.195	0	0	0
Total Comprehensive Income (Loss)					1.762.793	1.762.793	1.762.793				0	-266.188.214	-266.188.214	-264.425.421		-264.425.421
Profit (loss)											0	-266.188.214	-266.188.214	-266.188.214		-266.188.214
Other Comprehensive Income (Loss)					1.762.793	1.762.793	1.762.793				0	0	0	1.762.793		1.762.793
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																
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		**1.770.000**	**1.460.426.729**	**9.843.859**	**-14.244.465**	**-14.244.465**	**-14.244.465**			**57.503.448**	**-658.303.921**	**-266.188.214**	**-924.492.135**	**590.807.436**	**0**	**590.807.436**
Statement of changes in equity [abstract]																
Statement of changes in equity [line items]																
Equity at beginning of period		**1.770.000**	**1.460.426.729**	**9.843.859**	**-15.265.185**	**-15.265.185**	**-15.265.185**			**57.503.448**	**-658.303.921**	**-373.110.459**	**-1.031.414.380**	**482.864.471**	**0**	**482.864.471**
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												-373.110.459	373.110.459	0	0	0
Total Comprehensive Income (Loss)					457.835	457.835	457.835				0	-263.818.519	-263.818.519	-263.360.684		-263.360.684
Profit (loss)											0	-263.818.519	-263.818.519	-263.818.519		-263.818.519
Other Comprehensive Income (Loss)					457.835	457.835	457.835				0	0	0	457.835		457.835
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 - 30.09.2025

Current Period 01.01.2026 - 30.09.2026																		
	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		**1.770.000**	**1.460.426.729**	**9.843.859**	**-14.807.350**	**-14.807.350**	**-14.807.350**			**57.503.448**	**-1.031.414.380**	**-263.818.519**	**-1.295.232.899**	**219.503.787**	**0**	**219.503.787**