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KAMUYU AYDINLATMA PLATFORMU

ÇİMENTAŞ İZMİR ÇİMENTO FABRİKASI T.A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	681.399	4.888.015
Trade Receivables		6.040.129	4.382.669
Trade Receivables Due From Related Parties	5.1	57.620	75.105
Trade Receivables Due From Unrelated Parties	8.1	5.982.509	4.307.564
Other Receivables		57.085	44.437
Other Receivables Due From Related Parties		1.524	339
Other Receivables Due From Unrelated Parties		55.561	44.098
Inventories	9	2.074.507	1.679.391
Prepayments	10.1	153.675	106.484
Current Tax Assets	25	174.424	579.610
Other current assets		668.360	596.300
SUB-TOTAL		**9.849.579**	**12.276.906**
Total current assets		**9.849.579**	**12.276.906**
NON-CURRENT ASSETS			
Other Receivables		512	637
Other Receivables Due From Related Parties		512	637
Investment property	11	7.463.316	6.593.740
Property, plant and equipment	12	9.363.428	8.891.692
Right of Use Assets	13	437.573	368.833
Intangible assets and goodwill		6.448.626	6.466.290
Goodwill	15	5.975.049	5.975.049
Other intangible assets	14	473.577	491.241
Prepayments		16.734	57.555
Deferred Tax Asset	25	40.493	163.547
Other Non-current Assets		202	201
Total non-current assets		**23.770.884**	**22.542.495**
Total assets		**33.620.463**	**34.819.401**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	213.054	185.756
Current Borrowings From Unrelated Parties		213.054	185.756
Lease Liabilities		213.054	185.756
Trade Payables		2.709.288	4.086.139
Trade Payables to Related Parties	5.1	6.895	3.580
Trade Payables to Unrelated Parties	8.2	2.702.393	4.082.559
Employee Benefit Obligations		91.149	87.763
Other Payables		5.826	9.359
Other Payables to Unrelated Parties		5.826	9.359
Deferred Income Other Than Contract Liabilities	10.2	60.857	139.142
Current tax liabilities, current	25	341.913	649.015
Current provisions		433.324	338.427
Current provisions for employee benefits		93.976	36.381
Other current provisions		339.348	302.046
Other Current Liabilities		797.547	720.295
SUB-TOTAL		**4.652.958**	**6.215.896**
Total current liabilities		**4.652.958**	**6.215.896**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	165.850	146.438
Long Term Borrowings From Unrelated Parties		165.850	146.438
Lease Liabilities		165.850	146.438
Deferred Income Other Than Contract Liabilities		5.157	0
Non-current provisions		224.905	245.377
Non-current provisions for employee benefits	17	90.188	100.627
Other non-current provisions		134.717	144.750
Deferred Tax Liabilities		3.232.211	2.960.590
Total non-current liabilities		**3.628.123**	**3.352.405**
Total liabilities		**8.281.081**	**9.568.301**

EQUITY			
Equity attributable to owners of parent		19.669.989	19.675.920
Issued capital	18	87.112	87.112
Inflation Adjustments on Capital	18	857.414	857.414
Additional Capital Contribution of Shareholders	18	778.946	778.946
Capital Adjustments due to Cross-Ownership (-)	18	-26.748	-26.748
Share Premium (Discount)	18	4.936.648	4.936.648
Effects of Business Combinations Under Common Control	18	-263.042	-263.042
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-129.862	-118.229
Gains (Losses) on Revaluation and Remeasurement		-129.862	-118.229
Gains (Losses) on Remeasurements of Defined Benefit Plans		-129.862	-118.229
Restricted Reserves Appropriated From Profits	18	2.124.686	2.124.686
Prior Years' Profits or Losses		11.295.408	9.807.009
Current Period Net Profit Or Loss		9.427	1.492.124
Non-controlling interests		5.669.393	5.575.180
Total equity		**25.339.382**	**25.251.100**
Total Liabilities and Equity		**33.620.463**	**34.819.401**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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	19	13.138.207	15.731.016	5.340.087	5.707.692
Cost of sales	19	-10.972.014	-12.969.329	-3.891.600	-4.212.758
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	19	2.166.193	2.761.687	1.448.487	1.494.934
GROSS PROFIT (LOSS)		2.166.193	2.761.687	1.448.487	1.494.934
General Administrative Expenses	20	-1.167.514	-1.144.452	-340.184	-319.782
Marketing Expenses		-328.296	-280.339	-121.918	-89.607
Other Income from Operating Activities	22.1	141.271	287.215	53.536	95.604
Other Expenses from Operating Activities	22.2	-225.446	-415.949	-61.621	-54.874
PROFIT (LOSS) FROM OPERATING ACTIVITIES		586.208	1.208.162	978.300	1.126.275
Investment Activity Income	23	873.435	536.212	3.813	0
Investment Activity Expenses		-392	-46	-319	-31
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.459.251	1.744.328	981.794	1.126.244
Finance income		236.100	530.130	47.052	132.541
Finance costs		-342.292	-277.853	-95.164	-106.749
Gains (losses) on net monetary position		-549.441	-590.854	-134.644	-208.329
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		803.618	1.405.751	799.038	943.707
Tax (Expense) Income, Continuing Operations		-701.062	-207.524	-338.009	-90.191
Current Period Tax (Expense) Income		-322.134	-663.557	-189.071	-253.540
Deferred Tax (Expense) Income		-378.928	456.033	-148.938	163.349
PROFIT (LOSS) FROM CONTINUING OPERATIONS		102.556	1.198.227	461.029	853.516
PROFIT (LOSS)		102.556	1.198.227	461.029	853.516
Profit (loss), attributable to [abstract]					
Non-controlling Interests		93.129	261.545	272.635	174.512
Owners of Parent		9.427	936.682	188.394	679.004
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Ana Ortaklığa Ait Pay Başına Kazanç TL	26	0,10890000	10,81720000	2,17560000	7,84140000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-10.549	10.865	588	-816
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.198	14.487	-289	-1.087
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-15.747	-3.622	877	271
Deferred Tax (Expense) Income		-15.747	-3.622	877	271
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-10.549**	**10.865**	**588**	**-816**
TOTAL COMPREHENSIVE INCOME (LOSS)		**92.007**	**1.209.092**	**461.617**	**852.700**
Total Comprehensive Income Attributable to					
Non-controlling Interests		94.213	264.269	272.575	174.309
Owners of Parent		-2.206	944.823	189.042	678.391

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	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		**-2.306.857**	**207.920**
Profit (Loss)		102.556	1.198.227
Profit (Loss) from Continuing Operations		102.556	1.198.227
Adjustments to Reconcile Profit (Loss)		**1.770.065**	**1.463.168**
Adjustments for depreciation and amortisation expense	12.2 , 21	747.402	892.014
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-410	-482
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8.1	-410	-482
Adjustments for provisions		282.595	143.144
Adjustments for (Reversal of) Provisions Related with Employee Benefits		168.994	22.837
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions			54.898
Adjustments for (Reversal of) Other Provisions		113.601	65.409
Adjustments for Interest (Income) Expenses		108.111	-50.935
Adjustments for Interest Income		-54.746	-200.962
Adjustments for interest expense		162.857	150.027
Adjustments for fair value losses (gains)		-869.575	-535.891
Adjustments for Fair Value Losses (Gains) of Investment Property	23	-869.575	-535.891
Adjustments for Tax (Income) Expenses	25	701.062	207.524
Adjustments for losses (gains) on disposal of non-current assets		-3.469	-276
Adjustments Related to Gain and Losses on Net Monetary Position		804.349	808.070
Changes in Working Capital		**-3.761.125**	**-1.928.141**
Adjustments for decrease (increase) in trade accounts receivable		-2.573.545	-1.328.521
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.262	-39.947
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-2.574.807	-1.288.574
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-28.886	319.623
Decrease (Increase) in Other Related Party Receivables Related with Operations		-1.352	-64.108
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-27.534	383.731
Adjustments for decrease (increase) in inventories		-395.116	-402.370
Adjustments for increase (decrease) in trade accounts payable		-687.007	-55.608
Increase (Decrease) in Trade Accounts Payables to Related Parties		3.951	6.295
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-690.958	-61.903
Adjustments for increase (decrease) in other operating payables		-1.915	-7.478
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.915	-7.478
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-52.824	-113.167
Other Adjustments for Other Increase (Decrease) in Working Capital		-21.832	-340.620
Decrease (Increase) in Other Assets Related with Operations		-245.956	-375.977
Increase (Decrease) in Other Payables Related with Operations		224.124	35.357
Cash Flows from (used in) Operations		**-1.888.504**	**733.254**
Payments Related with Provisions for Employee Benefits		-104.263	-90.675
Payments Related with Other Provisions		-70.261	
Income taxes refund (paid)		-243.829	-434.659
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-861.675**	**-478.002**
Proceeds from sales of property, plant, equipment and intangible assets		3.908	1.264

Purchase of Property, Plant, Equipment and Intangible Assets		-886.902	-653.931
Interest received		21.319	174.665
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-443.587**	**-551.109**
Payments of Lease Liabilities		-322.484	-353.699
Dividends Paid		-3.725	-10.896
Interest paid		-117.378	-110.274
Other inflows (outflows) of cash		0	-76.240
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-3.612.119	-821.191
Net increase (decrease) in cash and cash equivalents		-3.612.119	-821.191
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**4.888.015**	**3.990.797**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-594.497	-572.402
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**681.399**	**2.597.204**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity																		
			Equity attributable to owners of parent [member]																Non-controlling interests [member]		
			Issued Capital	Inflation Adjustments on Capital	Additional Capital Contribution of Shareholders	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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]																				
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**		**87.112**	**3.456.038**	**778.946**	**-101.117**	**4.936.648**	**-263.042**	**-189.726**	**-189.726**	**-189.726**			**1.737.882**	**6.094.034**	**1.537.094**	**7.631.128**	**18.073.869**	**6.656.688**	**24.730.557**
	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													60.313	877.379	-1.537.094	-659.715	-599.402	599.402	0
	Total Comprehensive Income (Loss)								8.141	8.141	8.141					936.682	936.682	944.823	264.269	1.209.092
	Profit (loss)															936.682	936.682	936.682	261.545	1.198.227	
	Other Comprehensive Income (Loss)								8.141	8.141	8.141							8.141	2.724	10.865	
	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														-10.896		-10.896	-10.896	0	-10.896	
	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		**87.112**	**3.456.038**	**778.946**	**-101.117**	**4.936.648**	**-263.042**	**-181.585**	**-181.585**	**-181.585**			**1.798.195**	**6.960.517**	**936.682**	**7.897.199**	**18.408.394**	**7.520.359**	**25.928.753**
	Statement of changes in equity [abstract]																				
	Statement of changes in equity [line items]																				
	Equity at beginning of period		**87.112**	**857.414**	**778.946**	**-26.748**	**4.936.648**	**-263.042**	**-118.229**	**-118.229**	**-118.229**			**2.124.686**	**9.807.009**	**1.492.124**	**11.299.133**	**19.675.920**	**5.575.180**	**25.251.100**
	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														1.492.124	-1.492.124	0				
	Total Comprehensive Income (Loss)								-11.633	-11.633	-11.633					9.427	9.427	-2.206	94.213	92.007	
	Profit (loss)															9.427	9.427	9.427	93.129	102.556	
	Other Comprehensive Income (Loss)								-11.633	-11.633	-11.633							-11.633	1.084	-10.549	
	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 - 30.09.2026																-3.725		-3.725	-3.725		-3.725
	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		**87.112**	**857.414**	**778.946**	**-26.748**	**4.936.648**	**-263.042**	**-129.862**	**-129.862**	**-129.862**			**2.124.686**	**11.295.408**	**9.427**	**10.529.957**	**19.669.989**	**5.669.393**	**25.339.382**