Date and time of publication on KAP: 09.11.2026 18:20:14
https://www.kap.org.tr/en/Bildirim/1695414

KAMUYU AYDINLATMA PLATFORMU

KONYA ÇİMENTO SANAYİİ A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Summary Consolidated Financial Statements for the period of 1 January - 30 September 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	4	97.324.017	115.883.197
Trade Receivables	7,1	1.797.584.464	1.582.104.985
Trade Receivables Due From Related Parties	6	78.098.553	96.664.154
Trade Receivables Due From Unrelated Parties		1.719.485.911	1.485.440.831
Other Receivables		5.323.234	1.207.376
Inventories	9	1.009.160.136	1.092.121.328
Prepayments	8	69.017.849	58.805.080
Current Tax Assets	14	0	0
Other current assets		14.521.242	37.918.070
SUB-TOTAL		**2.992.930.942**	**2.888.040.036**
Total current assets		**2.992.930.942**	**2.888.040.036**
NON-CURRENT ASSETS			
Other Receivables		30.784.983	20.928.201
Investments accounted for using equity method	10	206.431.284	217.589.236
Property, plant and equipment	11	4.325.953.324	4.498.127.700
Right of Use Assets	12	303.245	0
Intangible assets and goodwill	13	44.801.037	57.500.294
Prepayments		0	0
Deferred Tax Asset	14	10.916.244	149.366.719
Total non-current assets		**4.619.190.117**	**4.943.512.150**
Total assets		**7.612.121.059**	**7.831.552.186**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		452.224.354	575.822.531
Current Borrowings From Unrelated Parties		452.224.354	575.822.531
Bank Loans	5	451.933.335	513.664.031
Lease Liabilities	5	291.019	0
Other short-term borrowings	5,3		62.158.500
Trade Payables	7,2	827.333.834	1.081.406.940
Trade Payables to Related Parties	6	225.550.372	347.011.858
Trade Payables to Unrelated Parties		601.783.462	734.395.082
Employee Benefit Obligations		35.632.054	32.757.656
Other Payables		92.820.021	63.839.204
Other Payables to Unrelated Parties		92.820.021	63.839.204
Contract Liabilities	8	39.365.196	28.632.557
Current tax liabilities, current	14	75.726.042	85.055.849
Current provisions		177.395.625	176.216.988
Current provisions for employee benefits		115.908.755	122.599.843
Other current provisions		61.486.870	53.617.145
Other Current Liabilities		0	0
SUB-TOTAL		**1.700.497.126**	**2.043.731.725**
Total current liabilities		**1.700.497.126**	**2.043.731.725**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Lease Liabilities	5	0	0
Non-current provisions		137.058.605	201.499.933
Non-current provisions for employee benefits		137.058.605	201.499.933
Total non-current liabilities		**137.058.605**	**201.499.933**
Total liabilities		**1.837.555.731**	**2.245.231.658**
EQUITY			
Equity attributable to owners of parent		5.774.199.963	5.586.020.882
Issued capital	15	4.873.440	4.873.440
Inflation Adjustments on Capital	15	2.693.242.579	2.693.242.579
Share Premium (Discount)		32.955.357	32.955.357
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-187.962.747	-230.938.246

Gains (Losses) on Revaluation and Remeasurement		-187.962.747	-230.938.246
Gains (Losses) on Remeasurements of Defined Benefit Plans		-187.962.747	-230.938.246
Restricted Reserves Appropriated From Profits		1.712.074.399	1.712.074.399
Legal Reserves		1.284.784.466	1.284.784.466
Other Restricted Profit Reserves		427.289.933	427.289.933
Other reserves		49.181.835	45.407.114
Prior Years' Profits or Losses	15	1.324.631.518	993.444.422
Current Period Net Profit Or Loss		145.203.582	334.961.817
Non-controlling interests		365.365	299.646
Total equity		**5.774.565.328**	**5.586.320.528**
Total Liabilities and Equity		**7.612.121.059**	**7.831.552.186**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	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	16	6.125.233.071	5.558.425.199	2.419.385.363	2.271.408.939
Cost of sales	16	-4.806.437.761	-4.449.619.182	-1.795.987.416	-1.598.031.296
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.318.795.310	1.108.806.017	623.397.947	673.377.643
GROSS PROFIT (LOSS)		1.318.795.310	1.108.806.017	623.397.947	673.377.643
General Administrative Expenses		-557.317.161	-527.606.539	-166.789.500	-168.353.734
Marketing Expenses		-73.067.801	-77.402.583	-18.061.752	-21.856.789
Other Income from Operating Activities		83.041.594	103.976.543	26.128.663	20.303.019
Other Expenses from Operating Activities		-34.761.309	-93.501.510	-10.032.107	-20.136.871
PROFIT (LOSS) FROM OPERATING ACTIVITIES		736.690.633	514.271.928	454.643.251	483.333.268
Investment Activity Income		19.856.300	16.148.628	5.709.113	9.003.819
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-2.623.355	-487.844	-1.945.786	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	10	-11.157.952	14.918.764	-149.971	6.240.379
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		742.765.626	544.851.476	458.256.607	498.577.466
Finance income	18	33.364.097	37.310.159	6.885.579	15.797.401
Finance costs	18	-295.011.525	-286.973.166	-115.259.595	-85.024.395
Gains (losses) on net monetary position		-60.116.578	-43.457.763	-77.513.865	-63.888.808
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		421.001.620	251.730.706	272.368.726	365.461.664
Tax (Expense) Income, Continuing Operations		-275.776.024	-148.787.039	-77.749.406	-114.450.541
Current Period Tax (Expense) Income	14	-143.471.150	-154.835.757	-80.321.560	-119.515.030
Deferred Tax (Expense) Income	14	-132.304.874	6.048.718	2.572.154	5.064.489
PROFIT (LOSS) FROM CONTINUING OPERATIONS		145.225.596	102.943.667	194.619.320	251.011.123
PROFIT (LOSS)		145.225.596	102.943.667	194.619.320	251.011.123
Profit (loss), attributable to [abstract]					
Non-controlling Interests		22.014	-20.437	2.085	-5.840
Owners of Parent		145.203.582	102.964.104	194.617.235	251.016.963
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		43.019.204	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		49.164.805			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-6.145.601			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0		
Gains (Losses) on Cash Flow Hedges		0	0		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		
Taxes Relating to Cash Flow Hedges		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**43.019.204**	**0**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**188.244.800**	**102.943.667**	**194.619.320**	**251.011.123**
Total Comprehensive Income Attributable to					
Non-controlling Interests		65.719	-20.437	2.085	-5.840
Owners of Parent		188.179.081	102.964.104	194.617.235	251.016.963

Statement of cash flows (Indirect Method)

Presentation Currency	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		**168.267.739**	**413.596.600**
Profit (Loss)		145.225.596	102.964.103
Profit (Loss) from Continuing Operations		145.225.596	102.964.103
Adjustments to Reconcile Profit (Loss)		**749.308.263**	**570.788.238**
Adjustments for depreciation and amortisation expense	11,12,13	241.258.661	274.012.555
Adjustments for provisions		137.869.979	124.871.203
Adjustments for (Reversal of) Provisions Related with Employee Benefits		76.028.945	84.242.406
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	1.297.320
Adjustments for (Reversal of) Other Provisions		61.841.034	39.331.477
Adjustments for Interest (Income) Expenses		182.954.922	145.533.312
Adjustments for Interest Income		-33.150.032	-37.310.159
Adjustments for interest expense		216.104.954	182.843.471
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		11.157.952	-14.918.764
Adjustments for Tax (Income) Expenses	14	275.776.024	148.787.039
Adjustments for losses (gains) on disposal of non-current assets		-1.813.508	-2.206.792
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.813.508	-2.206.792
Adjustments Related to Gain and Losses on Net Monetary Position		-97.895.767	-71.113.483
Other adjustments to reconcile profit (loss)		0	-34.176.832
Changes in Working Capital		**-488.823.601**	**-143.046.119**
Adjustments for decrease (increase) in trade accounts receivable		-508.644.665	-729.556.669
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.174.750	380.657
Adjustments for decrease (increase) in inventories		82.961.192	236.972.972
Adjustments for increase (decrease) in trade accounts payable		-104.703.234	399.430.176
Other Adjustments for Other Increase (Decrease) in Working Capital		45.737.856	-50.273.255
Decrease (Increase) in Other Assets Related with Operations		3.150.002	-109.094.178
Increase (Decrease) in Other Payables Related with Operations		42.587.854	58.820.923
Cash Flows from (used in) Operations		**405.710.258**	**530.706.222**
Payments Related with Provisions for Employee Benefits		-68.261.134	-40.821.121
Payments Related with Other Provisions		-39.158.241	-45.209.890
Income taxes refund (paid)		-130.023.144	-31.078.611
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-22.153.478**	**-603.550.689**
Proceeds from sales of property, plant, equipment and intangible assets		1.814.671	3.254.233
Purchase of Property, Plant, Equipment and Intangible Assets	11,12,13	-57.151.394	-644.321.894
Interest received		33.183.245	37.516.972
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-129.913.227**	**70.812.580**
Proceeds from borrowings		643.668.068	1.310.996.347
Proceeds from Loans	5,1	643.668.068	1.310.996.347
Repayments of borrowings		-565.756.123	-1.045.162.076
Loan Repayments	5,1	-565.756.123	-1.045.162.076
Payments of Lease Liabilities	5,2	-765.656	-13.025.287
Interest paid		-207.059.516	-181.996.404
INFLATION EFFECT		-34.727.000	-33.889.283
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.525.966	-153.030.792
Net increase (decrease) in cash and cash equivalents		-18.525.966	-153.030.792
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**115.828.844**	**241.194.498**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**97.302.878**	**88.163.706**

Statement of changes in equity [abstract]

Presentation Currency	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	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]	Other reserves [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											
Previous Period 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**4.873.440**	**2.693.242.579**	**32.955.357**	**-217.583.610**	**-217.583.610**	**-217.583.610**			**1.712.074.399**	**45.407.114**	**1.552.041.789**	**-557.475.571**	**5.265.535.497**	**330.446**	**5.265.865.943**
	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												-557.475.571	557.475.571			
	Total Comprehensive Income (Loss)																
	Profit (loss)													102.964.103	102.964.103	-20.437	102.943.666
	Other Comprehensive Income (Loss)																
	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		**4.873.440**	**2.693.242.579**	**32.955.357**	**-217.583.610**	**-217.583.610**	**-217.583.610**			**1.712.074.399**	**45.407.114**	**994.566.218**	**102.964.103**	**5.368.499.600**	**310.009**	**5.368.809.609**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**4.873.440**	**2.693.242.579**	**32.955.357**	**-230.938.246**	**-230.938.246**	**-230.938.246**			**1.712.074.399**	**45.407.114**	**993.444.422**	**334.961.817**	**5.586.020.882**	**299.646**	**5.586.320.528**
	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												3.774.721	331.187.096	-334.961.817		
	Total Comprehensive Income (Loss)															188.179.081	65.719	188.244.800
	Profit (loss)														145.203.582	145.203.582	22.014	145.225.596
	Other Comprehensive Income (Loss)					42.975.499	42.975.499	42.975.499								42.975.499	43.705	43.019.204
	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																		
	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		**4.873.440**	**2.693.242.579**	**32.955.357**	**-187.962.747**	**-187.962.747**	**-187.962.747**				**1.712.074.399**	**49.181.835**	**1.324.631.518**	**145.203.582**	**5.774.199.963**	**365.365**	**5.774.565.328**