

ÇİMENTAŞ İZMİR ÇİMENTO FABRİKASI T.A.Ş.
Financial Report
Consolidated
2018 - 1. 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 31.03.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	32.293	56.852
Trade Receivables		329.172	278.902
Trade Receivables Due From Related Parties	5.1	2.066	2.618
Trade Receivables Due From Unrelated Parties	8.1	327.106	276.284
Other Receivables		26.451	15.554
Other Receivables Due From Related Parties	5.1	10.230	10.206
Other Receivables Due From Unrelated Parties		16.221	5.348
Inventories	9	143.249	124.276
Prepayments		13.539	6.953
Current Tax Assets	21	167	120
Other current assets		4.069	1.330
SUB-TOTAL		548.940	483.987
Total current assets		548.940	483.987
NON-CURRENT ASSETS			
Other Receivables		780	750
Other Receivables Due From Unrelated Parties		780	750
Investment property		299.922	299.922
Property, plant and equipment	10	523.270	527.808
Intangible assets and goodwill		195.147	195.870
Goodwill	12	188.772	187.538
Other intangible assets	11	6.375	8.332
Prepayments		1.815	4.831
Deferred Tax Asset	21	24.683	23.383
Other Non-current Assets		31.410	30.649
Total non-current assets		1.077.027	1.083.213
Total assets		1.625.967	1.567.200
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	66.663	20.741
Trade Payables		220.700	214.137
Trade Payables to Related Parties	5.1	57.083	46.477
Trade Payables to Unrelated Parties	8.2	163.617	167.660
Employee Benefit Obligations		6.268	6.851
Other Payables		13.121	12.254
Other Payables to Related Parties	5.1	12.273	11.030
Other Payables to Unrelated Parties		848	1.224
Deferred Income		13.388	7.687
Current tax liabilities, current	21	2.717	5.761
Current provisions		14.893	10.615
Current provisions for employee benefits		3.767	2.315
Other current provisions		11.126	8.300
Other Current Liabilities		6.743	6.022
SUB-TOTAL		344.493	284.068
Total current liabilities		344.493	284.068
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	79	114
Deferred Income		303	0
Non-current provisions		49.702	49.410
Non-current provisions for employee benefits	14.1	20.239	21.105
Other non-current provisions		29.463	28.305
Deferred Tax Liabilities	21	56.535	57.674
Other non-current liabilities		0	0
Total non-current liabilities		106.619	107.198
Total liabilities		451.112	391.266
EQUITY			
Equity attributable to owners of parent		1.010.602	1.021.404
Issued capital	16	87.112	87.112

Inflation Adjustments on Capital	16	20.069	20.069
Capital Adjustments due to Cross-Ownership (-)	16	-3.381	-3.381
Share Premium (Discount)	16	161.554	161.554
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16	85.742	85.742
Gains (Losses) on Revaluation and Remeasurement	16	85.742	85.742
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	100.958	100.958
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-14.639	-14.639
Other Revaluation Increases (Decreases)	16	-577	-577
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		7.893	5.870
Exchange Differences on Translation		7.893	5.870
Restricted Reserves Appropriated From Profits		59.835	57.424
Prior Years' Profits or Losses		591.743	575.374
Current Period Net Profit Or Loss		35	31.640
Non-controlling interests		164.253	154.530
Total equity		1.174.855	1.175.934
Total Liabilities and Equity		1.625.967	1.567.200

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 31.03.2018	Previous Period 01.01.2017 - 31.03.2017
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	17	223.251	144.208
Cost of sales	17	-188.083	-128.481
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	17	35.168	15.727
GROSS PROFIT (LOSS)	17	35.168	15.727
General Administrative Expenses	18	-29.779	-26.847
Marketing Expenses		-7.181	-4.447
Other Income from Operating Activities	19.1	6.188	4.911
Other Expenses from Operating Activities	19.2	-5.593	-2.320
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.197	-12.976
Investment Activity Income		699	29
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	-92
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-498	-13.039
Finance income	20.1	1.223	2.529
Finance costs	20.2	-3.617	-1.788
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.892	-12.298
Tax (Expense) Income, Continuing Operations		-630	-665
Current Period Tax (Expense) Income	21	-2.752	-639
Deferred Tax (Expense) Income	21	2.122	-26
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.522	-12.963
PROFIT (LOSS)		-3.522	-12.963
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-3.557	-4.640
Owners of Parent		35	-8.323
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	22	0,00040000	-0,09620000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
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		2.443	556
Exchange Differences on Translation		2.443	556
OTHER COMPREHENSIVE INCOME (LOSS)		2.443	556
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.079	-12.407
Total Comprehensive Income Attributable to			
Non-controlling Interests		-3.137	-4.379
Owners of Parent		2.058	-8.028

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 31.03.2018	Previous Period 01.01.2017 - 31.03.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-62.902	-61.419
Profit (Loss)		-3.522	-12.963
Profit (Loss) from Continuing Operations		-3.522	-12.963
Adjustments to Reconcile Profit (Loss)		17.527	15.598
Adjustments for depreciation and amortisation expense	10, 11	12.213	11.038
Adjustments for Impairment Loss (Reversal of Impairment Loss)		114	-546
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8.1	114	108
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	-654
Adjustments for provisions		4.945	3.827
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.005	2.043
Adjustments for (Reversal of) Other Provisions		2.940	1.784
Adjustments for Interest (Income) Expenses		655	-549
Adjustments for unrealised foreign exchange losses (gains)		4.636	1.100
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	92
Adjustments for Tax (Income) Expenses	21	630	665
Adjustments for losses (gains) on disposal of non-current assets		-699	-29
Other adjustments to reconcile profit (loss)	19.1	-4.967	0
Changes in Working Capital		-69.397	-59.836
Adjustments for decrease (increase) in trade accounts receivable		-50.334	-545
Decrease (Increase) in Trade Accounts Receivables from Related Parties		552	-359
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-50.886	-186
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.978	-1.238
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.978	-1.238
Adjustments for decrease (increase) in inventories		-15.425	-27.303
Adjustments for increase (decrease) in trade accounts payable		3.613	-22.856
Increase (Decrease) in Trade Accounts Payables to Related Parties		7.547	5.566
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-3.934	-28.422
Adjustments for increase (decrease) in other operating payables		-376	-4.442
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-376	-4.442
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.897	-3.452
Decrease (Increase) in Other Assets Related with Operations		-10.111	-15.482
Increase (Decrease) in Other Payables Related with Operations		6.214	12.030
Cash Flows from (used in) Operations		-55.392	-57.201
Payments Related with Provisions for Employee Benefits	14.1	-1.665	-1.266
Income taxes refund (paid)	21	-5.845	-2.952
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.067	-3.808
Proceeds from sales of property, plant, equipment and intangible assets		829	29
Purchase of Property, Plant, Equipment and Intangible Assets	10, 11	-7.441	-4.106
Cash advances and loans made to other parties		-24	-105
Cash Advances and Loans Made to Related Parties		-24	-105
Cash receipts from repayment of advances and loans made to other parties		3.016	0
Paybacks from Other Cash Advances and Loans Made to Other Parties		3.016	0
Interest received		553	374
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		42.522	19.152
Proceeds from borrowings		42.276	19.193
Increase in Other Payables to Related Parties		920	413
Decrease in Other Payables to Related Parties		0	-80
Interest paid		-674	-374

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-23.447	-46.075
Effect of exchange rate changes on cash and cash equivalents		-1.112	-638
Net increase (decrease) in cash and cash equivalents		-24.559	-46.713
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	56.852	73.682
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	32.293	26.969



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	Capital Adjustments due to Cross-Ownership	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]			Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss							
Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)																		
Previous Period 01.01.2017 - 31.03.2017	Statement of changes in equity [abstract]																			
	Statement of changes in equity [line items]																			
	Equity at beginning of period	87.112	20.069	-3.381	161.554	106.483	-13.532	-577	92.374	92.374	5.356	5.356	41.566	587.322	4.667	591.989	996.639	178.770	1.175.409	
	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	0	0	0	0	0	0	0	0	0	0	0	15.858	-11.191	-4.667	-15.858	0	0	0	
	Total Comprehensive Income (Loss)	0	0	0	0	0	0	0	0	0	295	295	0	0	-8.323	-8.323	-8.028	-4.379	-12.407	
	Profit (loss)	0	0	0	0	0	0	0	0	0	0	0	0	0	-8.323	-8.323	-8.323	-4.640	-12.963	
	Other Comprehensive Income (Loss)	0	0	0	0	0	0	0	0	0	295	295	0	0	0	0	295	261	556	
	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	87.112	20.069	-3.381	161.554	106.483	-13.532	-577	92.374	92.374	5.651	5.651	57.424	576.131	-8.323	567.808	988.611	174.391	1.163.002		
Statement of changes in equity [abstract]	Statement of changes in equity [abstract]																			
	Statement of changes in equity [line items]																			
	Equity at beginning of period	87.112	20.069	-3.381	161.554	100.958	-14.639	-577	85.742	85.742	5.870	5.870	57.424	575.374	31.640	607.014	1.021.404	154.530	1.175.934	
	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	0	0	0	0	0	0	0	0	0	0	0	2.411	29.229	-31.640	-2.411	0	0	0	
	Total Comprehensive Income (Loss)	0	0	0	0	0	0	0	0	0	2.023	2.023	0	0	35	35	2.058	-3.137	-1.079	
	Profit (loss)	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35	35	-3.557	-3.522	
	Other Comprehensive Income (Loss)	0	0	0	0	0	0	0	0	0	2.023	2.023	0	0	0	0	2.023	420	2.443	
	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 01.01.2018 - 31.03.2018	Decrease through Other Distributions to Owners																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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