

ASLAN ÇİMENTO A.Ş.
Financial Report
Consolidated
2019 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	10.523.081	97.426.839
Trade Receivables	6	201.641.993	203.662.455
Trade Receivables Due From Related Parties	5	51.385.788	48.521.806
Trade Receivables Due From Unrelated Parties		150.256.205	155.140.649
Other Receivables		1.311.907	147.636
Other Receivables Due From Unrelated Parties		1.311.907	147.636
Inventories	7	60.568.904	59.851.394
Prepayments	8	5.634.270	4.599.433
Prepayments to Unrelated Parties		5.634.270	4.599.433
Current Tax Assets	15	0	0
Other current assets		1.385.338	2.688.802
Other Current Assets Due From Unrelated Parties		1.385.338	2.688.802
SUB-TOTAL		281.065.493	368.376.559
Total current assets		281.065.493	368.376.559
NON-CURRENT ASSETS			
Other Receivables		720.776	1.327.033
Other Receivables Due From Unrelated Parties		720.776	1.327.033
Investments accounted for using equity method	3	31.992.851	36.227.763
Investment property	9	7.560.734	7.753.524
Property, plant and equipment	10	341.859.178	265.691.662
Right of Use Assets		2.462.561	
Intangible assets and goodwill		5.073.550	5.310.507
Other intangible assets	10	5.073.550	5.310.507
Prepayments	8	45.751.193	3.671.205
Deferred Tax Asset	15	7.698.085	3.925.020
Total non-current assets		443.118.928	323.906.714
Total assets		724.184.421	692.283.273
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	145.892.556	239.078.778
Current Portion of Non-current Borrowings	13	11.305.167	12.085.417
Trade Payables	6	57.845.969	50.302.080
Trade Payables to Related Parties	5	11.680.701	22.889.767
Trade Payables to Unrelated Parties		46.165.268	27.412.313
Employee Benefit Obligations		2.128.923	1.453.817
Other Payables		3.704.331	5.932.162
Other Payables to Related Parties	5	2.147.290	1.828.662
Other Payables to Unrelated Parties		1.557.041	4.103.500
Derivative Financial Liabilities		12.945.938	
Deferred Income Other Than Contract Liabilities	8	13.666.109	16.756.927
Deferred Income Other Than Contract Liabilities from Unrelated Parties		13.666.109	16.756.927
Current tax liabilities, current	15	137.002	106.245
Current provisions		7.554.754	4.690.228
Current provisions for employee benefits		2.287.500	809.636
Other current provisions	11	5.267.254	3.880.592
Other Current Liabilities		770.294	322.190
SUB-TOTAL		255.951.043	330.727.844
Total current liabilities		255.951.043	330.727.844
NON-CURRENT LIABILITIES			
Long Term Borrowings	13	146.454.523	25.000.000
Non-current provisions		14.972.683	12.803.865
Non-current provisions for employee benefits		10.608.512	8.799.787
Other non-current provisions	11	4.364.171	4.004.078
Total non-current liabilities		161.427.206	37.803.865
Total liabilities		417.378.249	368.531.709
EQUITY			

Equity attributable to owners of parent		306.806.172	323.751.564
Issued capital	14	73.000.000	73.000.000
Inflation Adjustments on Capital	14	101.227.638	101.227.638
Share Premium (Discount)		210.892	210.892
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.220.356	-877.651
Gains (Losses) on Revaluation and Remeasurement		-1.001.243	-691.990
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.001.243	-691.990
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-219.113	-185.661
Restricted Reserves Appropriated From Profits	14	139.487.931	106.076.013
Prior Years' Profits or Losses		10.321.839	10.321.839
Current Period Net Profit Or Loss		-16.221.772	33.792.833
Total equity		306.806.172	323.751.564
Total Liabilities and Equity		724.184.421	692.283.273

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018	Current Period 3 Months 01.07.2019 - 30.09.2019	Previous Period 3 Months 01.07.2018 - 30.09.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	250.640.631	293.433.963	87.773.255	95.024.321
Cost of sales	17	-187.204.218	-211.765.198	-63.515.875	-65.764.315
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		63.436.413	81.668.765	24.257.380	29.260.006
GROSS PROFIT (LOSS)		63.436.413	81.668.765	24.257.380	29.260.006
General Administrative Expenses		-27.673.454	-20.027.574	-9.176.287	-7.525.476
Marketing Expenses		-9.301.960	-8.782.490	-3.061.256	-2.785.952
Research and development expense		-239.366	-189.668	-78.568	-63.567
Other Income from Operating Activities	18	7.281.455	14.917.063	871.306	4.796.993
Other Expenses from Operating Activities	18	-7.732.976	-9.455.929	-2.299.349	-4.027.788
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.770.112	58.130.167	10.513.226	19.654.216
Investment Activity Income	20	1.931.978	873.014	559.622	303.142
Investment Activity Expenses	20	-737.030	-897.096	-209.430	-293.545
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-4.201.460	491.927	-1.021.744	-832.844
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		22.763.600	58.598.012	9.841.674	18.830.969
Finance income	19	3.768.650	1.249.054	2.738.468	563.969
Finance costs	19	-46.260.971	-18.660.628	-24.367.839	-9.147.343
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-19.728.721	41.186.438	-11.787.697	10.247.595
Tax (Expense) Income, Continuing Operations		3.506.949	-9.134.573	3.182.303	-2.548.530
Current Period Tax (Expense) Income	15	-188.803	-7.329.766	-188.803	-2.640.588
Deferred Tax (Expense) Income	15	3.695.752	-1.804.807	3.371.106	92.058
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-16.221.772	32.051.865	-8.605.394	7.699.065
PROFIT (LOSS)		-16.221.772	32.051.865	-8.605.394	7.699.065
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	16	-16.221.772	32.051.865	-8.605.394	7.699.065
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Ana ortaklık hissedarlarına ait pay başına kazanç		-0,22221605	0,43906664	-0,11788211	0,10546664
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-342.705	85.163	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-386.566	99.028	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-33.452	5.941	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		-33.452	5.941	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		77.313	-19.806	0	0
Deferred Tax (Expense) Income		77.313	-19.806	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-342.705	85.163	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-16.564.477	32.137.028	-8.605.394	7.699.065
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-16.564.477	32.137.028	-8.605.394	7.699.065

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.09.2019	Previous Period 01.01.2018 - 30.09.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		35.889.178	-56.656.164
Profit (Loss)		-16.221.772	32.051.865
Adjustments to Reconcile Profit (Loss)		68.452.827	48.160.323
Adjustments for depreciation and amortisation expense		19.939.806	20.087.974
Adjustments for Impairment Loss (Reversal of Impairment Loss)		14.127	586.638
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	14.127	586.638
Adjustments for provisions		7.345.500	4.859.600
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.386.948	1.567.099
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	-83.299	-97.197
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements	11	1.915.156	684.840
Adjustments for (Reversal of) Other Provisions	11	2.126.695	2.704.858
Adjustments for Interest (Income) Expenses		28.259.703	14.068.324
Adjustments for unrealised foreign exchange losses (gains)	19	266.919	-10.801
Adjustments for fair value losses (gains)	19	12.945.938	
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		4.201.460	-491.927
Adjustments for undistributed profits of associates	3	4.201.460	-491.927
Adjustments for Tax (Income) Expenses	15	-3.506.949	9.134.573
Adjustments for losses (gains) on disposal of non-current assets		-1.013.677	-74.058
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-1.013.677	-74.058
Changes in Working Capital		-15.731.280	-89.248.462
Adjustments for decrease (increase) in trade accounts receivable		2.006.335	-53.990.579
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.863.982	-24.991.924
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		4.870.317	-28.998.655
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-598.732	-6.220.567
Adjustments for decrease (increase) in inventories		-717.510	-18.427.395
Adjustments for increase (decrease) in trade accounts payable		-9.659.252	-6.211.982
Increase (Decrease) in Trade Accounts Payables to Related Parties		-11.209.066	9.215.547
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.549.814	-15.427.529
Adjustments for increase (decrease) in other operating payables		-6.762.121	-4.397.939
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Decrease (Increase) in Other Assets Related with Operations		0	0
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		36.499.775	-9.036.274
Dividends paid			-40.022.045
Interest received		1.019.760	3.354.051
Payments Related with Provisions for Employee Benefits		-1.472.311	-2.915.314
Income taxes refund (paid)	15	-158.046	-8.036.582
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-108.424.137	-14.061.753
Proceeds from sales of property, plant, equipment and intangible assets		3.103.111	106.607
Purchase of Property, Plant, Equipment and Intangible Assets		-69.756.605	-14.168.360
Cash advances and loans made to other parties		-41.770.643	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-14.228.195	104.564.162
Proceeds from borrowings		31.497.479	119.101.835
Interest paid		-49.634.928	-15.530.086

Interest Received		3.909.254	992.413
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-86.763.154	33.846.245
Net increase (decrease) in cash and cash equivalents		-86.763.154	33.846.245
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	97.285.094	79.455.109
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	10.521.940	113.301.354

Previous Period 01.01.2018 - 30.09.2018	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		73.000.000	101.227.638	210.892	-1.367.540	-249.318				102.427.795	10.592.708	43.780.400	329.622.575		329.622.575	
	Adjustments Related to Accounting Policy Changes																
	Adjustments Related to Required Changes in Accounting Policies											-270.869		-270.869		-270.869	
	Adjustments Related to Voluntary Changes in Accounting Policies																
	Adjustments Related to Errors																
	Other Restatements																
	Restated Balances																
	Transfers										3.648.218		-3.648.218	0		0	
	Total Comprehensive Income (Loss)					79.222	5.941							32.051.865	32.137.028		32.137.028
	Profit (loss)													32.051.865	32.051.865		32.051.865
	Other Comprehensive Income (Loss)					79.222	5.941								85.163		85.163
	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													-40.132.182	-40.132.182		-40.132.182
	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		73.000.000	101.227.638	210.892	-1.288.318	-243.377				106.076.013	10.321.839	32.051.865	321.356.552		321.356.552	
	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		73.000.000	101.227.638	210.892	-691.990	-185.661				106.076.013	10.321.839	33.792.833	323.751.564		323.751.564	
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										33.411.918	-33.411.918	0			0		
Total Comprehensive Income (Loss)					-309.253	-33.452							-16.221.772	-16.564.477		-16.564.477	
Profit (loss)													-16.221.772	-16.221.772		-16.221.772	
Other Comprehensive Income (Loss)					-309.253	-33.452								-342.705		-342.705	
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 01.01.2019 – 30.09.2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		</
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