

KAMUYU AYDINLATMA PLATFORMU

ÇİMENTAŞ İZMİR ÇİMENTO FABRİKASI T.A.Ş. Financial Report Consolidated 2020 - 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 31.03.2020	Previous Period 31.12.2019
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	110.257	93.2
Trade Receivables		243.477	267.0
Trade Receivables Due From Related Parties	5.1	8.849	
Trade Receivables Due From Unrelated Parties	8.1	234.628	266.9
Other Receivables		8.692	8.2
Other Receivables Due From Related Parties	5.1	21	
Other Receivables Due From Unrelated Parties		8.671	8.1
Inventories	9	176.513	137.6
Prepayments	10.1	15.571	11.5
Current Tax Assets	23	532	5
Other current assets		17.481	11.2
SUB-TOTAL Total current assets		572.523	529.4
		572.523	529.4
NON-CURRENT ASSETS			
Other Receivables		757	7
Other Receivables Due From Unrelated Parties		757	
Investment property		410.260	410.2
Property, plant and equipment	11	487.290	492.2
Right of Use Assets	12	31.710	9.0
Intangible assets and goodwill Goodwill	14	200.818 195.554	200.1 194.7
Other intangible assets	14	5.264	5.3
Prepayments	15	39	J.,
Deferred Tax Asset	23	23.230	22.9
Other Non-current Assets	25	36.360	35.
Total non-current assets		1.190.464	1.171.2
Total assets		1.762.987	1.700.5
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
	7	68.711	
Current Borrowings	7	68.711	
Current Borrowings From Unrelated Parties Bank Loans		68.711	
Current Portion of Non-current Borrowings	7	17.353	4.6
Current Portion of Non-current Borrowings from			
Related Parties		17.353	4.0
Lease Liabilities		17.353	4.6
Trade Payables		223.710	226.9
Trade Payables to Related Parties	5.1	36.380	32.2
Trade Payables to Unrelated Parties	8.2	187.330	194.0
Employee Benefit Obligations		7.643	5.0
Other Payables		67.919	62.3
Other Payables to Related Parties	5.1	66.788	61.4
Other Payables to Unrelated Parties		1.131	ç
Deferred Income Other Than Contract Liabilities	10.2	12.059	3.6
Current tax liabilities, current	23	529	2.0
Current provisions		39.684 4.544	29.6 2.6
Current provisions for employee benefits Other current provisions		4.544 35.140	2.6
Other Current Liabilities		5.696	20.3
Other Current Liabilities		443.304	345.9
SUB-TOTAL		113.301	345.9
SUB-TOTAL Total current liabilities		443.304	
Total current liabilities		443.304	<u> </u>
Total current liabilities NON-CURRENT LIABILITIES	7		
Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings	7	15.523	5.2
Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties	7	15.523 15.523	5.2 5.2
Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities	7	15.523 15.523 15.523	5.2 5.2 5.2
Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties	7 5.1	15.523 15.523	5.2 5.2 5.2 55.2 55.2 55.2

Non-current provisions for employee benefits	16	24.613	24.933
Other non-current provisions		31.589	31.308
Deferred Tax Liabilities	23	29.134	35.357
Total non-current liabilities		160.744	152.026
Total liabilities		604.048	497.981
EQUITY			
Equity attributable to owners of parent		907.074	940.828
Issued capital	17	87.112	87.112
Inflation Adjustments on Capital	17	20.069	20.069
Capital Adjustments due to Cross-Ownership (-)	17	-3.381	-3.381
Share Premium (Discount)	17	161.554	161.554
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		81.182	81.182
Gains (Losses) on Revaluation and Remeasurement	17	81.182	81.182
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	100.958	100.958
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-19.199	-19.199
Other Revaluation Increases (Decreases)	17	-577	-577
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		10.127	10.133
Exchange Differences on Translation		10.127	10.133
Restricted Reserves Appropriated From Profits		63.407	63.407
Prior Years' Profits or Losses		520.752	603.508
Current Period Net Profit Or Loss		-33.748	-82.756
Non-controlling interests		251.865	261.785
Total equity		1.158.939	1.202.613
Total Liabilities and Equity		1.762.987	1.700.594



Statement of Profit or Loss and Other Comprehensive Income

 Presentation Currency
 1.000 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 01.01.2020 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
atement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	18	177.454	131.6
Cost of sales	18	-181.789	-141.6
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	18	-4.335	-9.9
GROSS PROFIT (LOSS)		-4.335	-9.9
General Administrative Expenses	19	-30.674	-28.6
Marketing Expenses		-8.051	-4.8
Other Income from Operating Activities	21.1	3.227	8.6
Other Expenses from Operating Activities	21.2	-5.363	-11.1
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-45.196	-45.9
Investment Activity Income		1	
Investment Activity Expenses		-1	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-45.196	-45.9
Finance income	22.1	4.130	7.2
Finance costs	22.2	-8.200	-5.5
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-49.266	-44.2
Tax (Expense) Income, Continuing Operations		5.615	5.3
Current Period Tax (Expense) Income	23	-714	-(
Deferred Tax (Expense) Income	23	6.329	6.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-43.651	-38.
PROFIT (LOSS)		-43.651	-38.3
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-9.903	-6.
Owners of Parent		-33.748	-32.1
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 TL	24	-0,38970000	-0,37210
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	
Deferred Tax (Expense) Income		0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-23	1.
Exchange Differences on Translation		-23	1.0
OTHER COMPREHENSIVE INCOME (LOSS)		-23	1.

OTHER COMPREHENSIVE INCOME (LOSS)	-23	1.040
TOTAL COMPREHENSIVE INCOME (LOSS)	-43.674	-37.347
Total Comprehensive Income Attributable to		
Non-controlling Interests	-9.920	-5.707
Owners of Parent	-33.754	-31.640



Statement of cash flows (Indirect Method)

 Presentation Currency
 1.000 TL

 Nature of Financial Statements
 Consolidated

	Footnote Reference	Current Period 01.01.2020 - 31.03.2020	Previous Period 01.01.2019 - 31.03.2019
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-40.904	-90.43
Profit (Loss)		-43.651	-38.38
Profit (Loss) from Continuing Operations		-43.651	-38.3
Adjustments to Reconcile Profit (Loss)		28.731	12.7
Adjustments for depreciation and amortisation expense	11.2,20	15.982	11.8
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-61	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8.1	-61	
Adjustments for provisions		11.339	7.2
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.449	1.9
Adjustments for (Reversal of) Other Provisions		8.890	5.3
Adjustments for Interest (Income) Expenses		766	-4.8
Adjustments for Interest Income		-1.829	-6.0
Adjustments for interest expense		2.595	1.2
Adjustments for unrealised foreign exchange losses (gains)		6.320	4.3
Adjustments for Tax (Income) Expenses	23	-5.615	-5.8
Adjustments for losses (gains) on disposal of non-current assets		0	
Changes in Working Capital		-22.904	-61.0
Adjustments for decrease (increase) in trade accounts receivable		25.439	57.7
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-8.347	-
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		33.786	57.8
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-473	-1.1
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-473	-1.1
Adjustments for decrease (increase) in inventories		-36.091	1.8
Adjustments for increase (decrease) in trade accounts payable		-5.304	-115.8
Increase (Decrease) in Trade Accounts Payables to Related Parties		1.998	-79.8
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-7.302	-35.9
Adjustments for increase (decrease) in other operating payables		226	-1.2
Increase (Decrease) in Other Operating Payables to Unrelated Parties		226	-1.2
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		8.442	2.3
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.143	-4.7
Decrease (Increase) in Other Assets Related with Operations		-11.013	-4.1
Increase (Decrease) in Other Payables Related with Operations		-4.130	-6
Cash Flows from (used in) Operations Payments Related with Provisions for Employee Benefits	16	- 37.824 -1.174	-86.6 -2.0
Income taxes refund (paid)		-1.906	-1.6
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-7.021	-2.0
Proceeds from sales of property, plant, equipment and intangible assets		14	
Proceeds from sales of property, plant and equipment		14	
Purchase of Property, Plant, Equipment and Intangible Assets		-7.314	-3.9
Cash advances and loans made to other parties		0	
Cash Advances and Loans Made to Related Parties		0	-
Cash receipts from repayment of advances and loans made to other parties		54	
Paybacks from Cash Advances and Loans Made to Related Parties		54	

Interest received	225	1.858
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	65.791	85.921
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	0	75.984
Proceeds from borrowings	68.500	0
Increase in Other Payables to Related Parties	3.173	11.605
Decrease in Other Payables to Related Parties	-72	0
Payments of Lease Liabilities	-4.828	-1.097
Interest paid	-982	-571
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES	17.866	-6.583
Effect of exchange rate changes on cash and cash equivalents	-825	-2.848
Net increase (decrease) in cash and cash equivalents	17.041	-9.431
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	93.216	90.449
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD 6	110.257	81.018



Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

																							Equity																			
																							Equity																			
																						ity attributable to ow	ners of parent [me	ember]																		
		Footnote Reference														Other Ad	ccumulated Co	omprehensive	Income That Will	Not Be Reclassi	fied In Profit O							Other Accum	ulated Comprehe	nsive Income Tha	at Will Be Reclas	sified In Profit Or	Loss							ined nings	Non-co	ontrolling
			lssued Capital [/]	Bi Inflation A Adjustments on Capital I	Balancing Ac Account for Cor Merger Capital Sha	dditional Capital ntribution of areholders	tal Treasury A nce Shares C	Capital Adjustments du to Cross-Ownersh	Share premiums or nip discounts	Effects of Combinations o Entities or Businesses Jnder Common Control	Put Optic of Revaluati Fund Relat with Non-contro Interest	on Share ted Based lling S	Accumula Gains (Loss from Investment Equity Instrume	ted ses) ts in Increa Decrease nets Revaluat	ses (Incr es) on Lincr	luation and Rer eases (eases) Gains on Reme luation of	(Losses) on asurements R	[member] Other evaluation ncreases (Decreases)	Change in F of Financia Attributa	l Liability able to Credit Risk	is (Losses) on Hedging ruments that Hedge estments in Equity istruments	Share Of Othe Comprehensive Inco Associates And Jo /entures Accounted f Equity Method that v be Reclassified to Pi Loss	ome Of bint Dr Using vill not	ge Other Reserves Of Other Gains (Losses)	Exchange Difference on Translatic	e es Ga on Cash Hedg Hodges Inves	ins or Losses on edge ins or Other ses on Gains ses of Net or Losse:	Gains (Loss	cation Value	osses) from al Assets ed at Fair through	ification eserve of Other measuring or	Change n Value of Time Value of Joptions Change Value Forwa Contra	e in Change in of Value of rd Foreign ts of Currency rd Basis cts Spreads	Share of C Comprehensive Associates ar Ventures Accor Using Equity Me will be Reclas Profit or I	Income of Other ad Joint Gain unted for (ethod that Loss sified to)	R R ns Fro ses	estricted eserves propriated m Profits nember]	er Other Active reserves Die Patronom P	dvance vidend yments (Net) Profits or Losses	Net Profit or Loss	inte me	mounts mber]
	Statement of changes in equility [abstract]													and Equi	pment of Int	luation of angible Ben ssets	efit Plans D	Decreases)								Opt	erations Hedge	Financial			lassification justments											
	Statement of changes in equity [abstract] Statement of changes in equity [line items]																																									
	Equity at beginning of period		87.112	20.069	0	0	0 0	-3.3	81 161.554		0	0	0	1 0	100.958	0	-15.698	-577 84	1.683	0	0		0	0 08	84.683 9.48	83 0	0	0 0	0	0	0 0	0	0 0		0	0 9.483	63.345	0 0	0 601.152	-5.522 595.630	1.018.495	215.705 1.234.200
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in																																									_
	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	0	0	0	0	0		0			0 0	0		0	0	0 0		0 0			0 0				62		0 0
	Total Comprehensive Income (Loss) Profit (loss)			0		0	0 0		0 0 0 0		0	0	0	0	0	0	11	0		0	0				0		0		0	0		0					0					-5.707 -37.347 -6.162 -38.387
	Other Comprehensive Income (Loss)			0		0			0 0		0	0	0	0	0	0	11	0		0	0				11 57		0		0	0		0	0 0			0 0 0 0 574	0			32.225 0 0 0		455 1.040
	Issue of equity																																									
	Capital Decrease																																									
	Capital Advance Effect of Merger or Liquidation or Division																																									
	Effects of Business Combinations Under Common																																									
	Control Advance Dividend Payments																																									
Previous Period 1.2019 - 31.03.2019	Dividends Paid																																									
1.2019 - 51.05.2019	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share																																									
	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																																						7.548	0 7.548	7.548	68.436 75.984
	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. <u>112</u>	20.069	0	0	0 0	-3.3	81 161.554		0	0	0	L 0	100.958	0	-15.687	-577 84	1.694	0	0		0	0 08	84.694 10.05	57 0	0	0 0	0	0	0 0	0	0 0		0	0 10.057	63.407	0 0	0 603.116	- 32.225 570.891	994.403	278.434 1.272.837
	Statement of changes in equity [abstract]																																									
	Statement of changes in equity [line items]																																									
	Equity at beginning of period		87.112	20.069	0	0	0 0	-3.3	81 161.554		0	0	0	t 0	100.958	0	-19.199	-577 81	.182	0	0		0	0 0 8	81.182 10.13	33 0	0	0 0	0	0	0 0	0	0 0		0	0 10.133	63.407	0 0	0 603.508	82.756 520.752	940.828	261.785 1.202.613
	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 Total Comprehensive Income (Loss)					0														0	0								0													0 0 -9.920 -43.674
	Profit (loss)					0															0				0				0			0										-9.903 -43.651
	Other Comprehensive Income (Loss)																		0	0	0								0	0												-17 -23
	Issue of equity																																									
	Capital Decrease Capital Advance																																									
	Capital Advance																																									
	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																
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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																
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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 0	0 0 0	-3.381 161.554 0	0 0	0 100.958 0	-19.199 -577 81.182	0 0	0 0 0	81.182 10.127 0 0	0 0	0 00 0	0 0	0 0 10.127 63.407	0 0 r	520.752 - 487.004 907.07	.074