

ÇİMBETON HAZIRBETON VE PREFABRİK YAPI ELEMANLARI SANAYİ VE TİCARET A.Ş.

Financial Report Consolidated 2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	1.967.994	885.450
Trade Receivables		151.722.936	111.595.958
Trade Receivables Due From Related Parties	5.1	329.487	441.901
Trade Receivables Due From Unrelated Parties	9.1	151.393.449	111.154.057
Other Receivables		609.723	434.112
Other Receivables Due From Related Parties	5.1	137.228	0
Other Receivables Due From Unrelated Parties		472.495	434.112
Inventories	10	3.220.462	2.274.674
Prepayments		1.116.119	778.958
Current Tax Assets	20	4.752	19.188
Other current assets		585.897	745.198
SUB-TOTAL		159.227.883	116.733.538
Total current assets		159.227.883	116.733.538
NON-CURRENT ASSETS			
Financial Investments	7	2.738.884	3.620.329
Other Receivables		130.037	130.037
Other Receivables Due From Unrelated Parties		130.037	130.037
Investment property		12.065.000	12.065.000
Property, plant and equipment	11	30.303.056	26.830.065
Right of Use Assets	12	24.525.281	22.089.764
Intangible assets and goodwill	13	136.918	101.975
Other intangible assets		136.918	101.975
Deferred Tax Asset	20	5.173.728	3.800.894
Total non-current assets		75.072.904	68.638.064
Total assets		234.300.787	185.371.602
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	16.295.353	17.304.161
Current Portion of Non-current Borrowings from Related Parties		677.583	168.179
Lease Liabilities		677.583	168.179
Current Portion of Non-current Borrowings from Unrelated Parties		15.617.770	17.135.982
Lease Liabilities	5.1	15.617.770	17.135.982
Trade Payables		170.954.457	120.896.636
Trade Payables to Related Parties	5.1	116.483.080	67.875.250
Trade Payables to Unrelated Parties	9.2	54.471.377	53.021.386
Employee Benefit Obligations		583.494	716.925
Other Payables		1.416.835	1.151.669
Other Payables to Related Parties	5.1	642.895	137.917
Other Payables to Unrelated Parties		773.940	1.013.752
Deferred Income Other Than Contract Liabilities		3.197.954	2.436.681
Current provisions		2.100.046	2.148.809
Current provisions for employee benefits		523.948	562.738
Other current provisions		1.576.098	1.586.071
Other Current Liabilities		540.703	262.535
SUB-TOTAL		195.088.842	144.917.416
Total current liabilities		195.088.842	144.917.416
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	9.760.520	6.155.772
Long Term Borrowings From Related Parties		177.091	0
Lease Liabilities	5.1	177.091	0
Long Term Borrowings From Unrelated Parties		9.583.429	6.155.772
Lease Liabilities		9.583.429	6.155.772
Non-current provisions		887.800	1.350.805
Non-current provisions for employee benefits	15	887.800	1.350.805
Total non-current liabilities		10.648.320	7.506.577
Total liabilities		205.737.162	152.423.993

EQUITY			
Equity attributable to owners of parent		28.563.625	32.947.609
Issued capital	16	1.770.000	1.770.000
Inflation Adjustments on Capital	16	36.341.849	36.341.849
Share Premium (Discount)	16	256.578	256.578
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16	-1.750.666	-1.750.666
Gains (Losses) on Revaluation and Remeasurement	16	-1.750.666	-1.750.666
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	496.562	496.562
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.247.228	-2.247.228
Restricted Reserves Appropriated From Profits	16	14.767.915	14.767.915
Prior Years' Profits or Losses		-18.438.067	-6.910.151
Current Period Net Profit Or Loss		-4.383.984	-11.527.916
Total equity		28.563.625	32.947.609
Total Liabilities and Equity		234.300.787	185.371.602

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	312.182.951	157.151.816	112.518.040	72.283.772
Cost of sales	17	-294.023.393	-154.161.839	-109.329.823	-70.641.554
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.159.558	2.989.977	3.188.217	1.642.218
GROSS PROFIT (LOSS)	17	18.159.558	2.989.977	3.188.217	1.642.218
General Administrative Expenses	18	-15.549.866	-13.335.068	-5.319.987	-5.021.912
Marketing Expenses		-2.282.873	-2.330.148	-796.039	-1.476.369
Other Income from Operating Activities		2.941.253	641.628	925.166	206.875
Other Expenses from Operating Activities		-3.580.748	-181.439	-1.513.955	-93.048
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-312.676	-12.215.050	-3.516.598	-4.742.236
Investment Activity Income		4.890	2.069.029	255	1.221.562
Investment Activity Expenses		-881.445	0	-226.745	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.189.231	-10.146.021	-3.743.088	-3.520.674
Finance income	19.1	162.774	312.176	0	176.088
Finance costs	19.2	-4.730.361	-3.306.937	-1.903.406	-1.316.606
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.756.818	-13.140.782	-5.646.494	-4.661.192
Tax (Expense) Income, Continuing Operations		1.372.834	170.789	993.634	-24.420
Deferred Tax (Expense) Income	20	1.372.834	170.789	993.634	-24.420
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.383.984	-12.969.993	-4.652.860	-4.685.612
PROFIT (LOSS)		-4.383.984	-12.969.993	-4.652.860	-4.685.612
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-4.383.984	-12.969.993	-4.652.860	-4.685.612
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		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-4.383.984	-12.969.993	-4.652.860	-4.685.612
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-4.383.984	-12.969.993	-4.652.860	-4.685.612

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		30.110.948	12.825.674
Profit (Loss)		-4.383.984	-12.969.993
Profit (Loss) from Continuing Operations		-4.383.984	-12.969.993
Adjustments to Reconcile Profit (Loss)		23.768.448	14.883.414
Adjustments for depreciation and amortisation expense	11	18.614.840	13.566.540
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-4.976
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	-4.976
Adjustments for provisions		912.391	1.378.537
Adjustments for (Reversal of) Provisions Related with Employee Benefits		570.469	538.546
Adjustments for (Reversal of) Other Provisions		341.922	839.991
Adjustments for Interest (Income) Expenses		4.737.496	2.183.131
Adjustments for Interest Income		-2.673.717	-360.983
Adjustments for interest expense	19	7.411.213	2.544.114
Adjustments for fair value losses (gains)		881.445	-2.068.280
Adjustments for Fair Value Losses (Gains) of Financial Assets	7	881.445	-2.068.280
Adjustments for Tax (Income) Expenses	20	-1.372.834	-170.789
Adjustments for losses (gains) on disposal of non-current assets		-4.890	-749
Changes in Working Capital		11.803.500	11.113.096
Adjustments for decrease (increase) in trade accounts receivable		-39.401.575	-12.063.644
Decrease (Increase) in Trade Accounts Receivables from Related Parties		112.414	-272.292
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-39.513.989	-11.791.352
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-175.611	-243.559
Decrease (Increase) in Other Related Party Receivables Related with Operations		-137.228	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-38.383	-243.559
Adjustments for decrease (increase) in inventories		-945.788	-1.164.436
Adjustments for increase (decrease) in trade accounts payable		48.849.540	17.615.376
Increase (Decrease) in Trade Accounts Payables to Related Parties		47.465.747	13.256.717
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.383.793	4.358.659
Adjustments for increase (decrease) in other operating payables		-239.812	1.397.248
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-239.812	1.397.248
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		761.273	5.067.891
Other Adjustments for Other Increase (Decrease) in Working Capital		2.955.473	504.220
Decrease (Increase) in Other Assets Related with Operations		-158.672	-1.491.573
Increase (Decrease) in Other Payables Related with Operations		3.114.145	1.995.793
Cash Flows from (used in) Operations		31.187.964	13.026.517
Payments Related with Provisions for Employee Benefits		-1.072.264	-183.059
Income taxes refund (paid)		-4.752	-17.784
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-5.571.450	-2.675.396
Proceeds from sales of property, plant, equipment and intangible assets		5.341	1.197
Purchase of Property, Plant, Equipment and Intangible Assets	11	-5.576.791	-2.676.593
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-23.456.954	-14.308.294
Increase in Other Payables to Related Parties		2.871	567.310
Payments of Lease Liabilities		-19.707.315	-12.464.231
Interest paid		-3.847.551	-2.529.932

Interest Received		95.041	118.559
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.082.544	-4.158.016
Net increase (decrease) in cash and cash equivalents		1.082.544	-4.158.016
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	885.450	6.200.425
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	1.967.994	2.042.409

Current Period 01.01.2021 - 30.09.2021																		
	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		1.770.000	36.341.849	256.578	496.562	-2.247.228	-1.750.666	-1.750.666			14.767.915	-18.438.067	-4.383.984	-22.822.051	28.563.625		28.563.625