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KAMUYU AYDINLATMA PLATFORMU

BOĞAZİÇİ BETON SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

Independent Audit Company	REANDA AREN BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

BOĞAZİÇİ BETON SANAYİ VE TİCARET A.Ş.

Genel Kurulu'na

Giriş

Boğaziçi Beton Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Reanda Aren Bağımsız Denetim ve SMMM A.Ş.

A member of Reanda International

Dr. Mehmet Ali Demirkaya, SMMM

Sorumlu Denetçi

İstanbul, 19 Ağustos 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	637.815.025	1.707.213.742
Financial Investments		714.065.956	0
Trade Receivables	5	925.778.013	1.196.321.250
Trade Receivables Due From Related Parties	4,5	44.860	554.156
Trade Receivables Due From Unrelated Parties	5	925.733.153	1.195.767.094
Other Receivables	6	48.823.623	679.020
Inventories	8	134.791.881	116.160.140
Prepayments	9	120.360.171	196.559.411
SUB-TOTAL		**2.581.634.669**	**3.216.933.563**
Total current assets		**2.581.634.669**	**3.216.933.563**
NON-CURRENT ASSETS			
Other Receivables	6	186.473	163.683
Property, plant and equipment	10	4.769.305.293	4.780.645.210
Right of Use Assets	11	325.886.780	359.705.514
Intangible assets and goodwill		4.560.812	4.603.935
Prepayments	9	25.089.349	26.148.321
Deferred Tax Asset	18	0	28.192.477
Total non-current assets		**5.125.028.707**	**5.199.459.140**
Total assets		**7.706.663.376**	**8.416.392.703**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	0	0
Current Portion of Non-current Borrowings	7	656.281.092	705.385.616
Trade Payables	5	756.565.141	1.095.054.759
Trade Payables to Related Parties	4,5	15.857.966	8.499.117
Trade Payables to Unrelated Parties	5	740.707.175	1.086.555.642
Employee Benefit Obligations		121.952.426	98.840.159
Other Payables	6	38.238.353	74.936.351
Other Payables to Related Parties	4	0	0
Other Payables to Unrelated Parties	6	38.238.353	74.936.351
Deferred Income Other Than Contract Liabilities	9	292.931.184	245.902.209
Current tax liabilities, current		0	30.614.012
Current provisions	12	6.312.398	4.829.979
Other Current Liabilities		0	0
SUB-TOTAL		**1.872.280.594**	**2.255.563.085**
Total current liabilities		**1.872.280.594**	**2.255.563.085**
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	259.778.234	413.623.731
Non-current provisions	12	90.187.785	70.227.397
Non-current provisions for employee benefits		74.929.594	54.003.430
Other non-current provisions		15.258.191	16.223.967
Deferred Tax Liabilities	18	49.739.056	0
Total non-current liabilities		**399.705.075**	**483.851.128**
Total liabilities		**2.271.985.669**	**2.739.414.213**
EQUITY			
Equity attributable to owners of parent		5.434.677.707	5.676.978.490
Issued capital	13	380.000.000	380.000.000
Inflation Adjustments on Capital		1.852.215.486	1.852.215.486
Treasury Shares (-)		0	0
Share Premium (Discount)		1.121.546.379	1.121.546.379
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		137.629.929	141.076.568
Restricted Reserves Appropriated From Profits		289.612.196	225.686.566
Prior Years' Profits or Losses		1.602.851.656	204.938.447
Current Period Net Profit Or Loss		50.822.061	1.751.515.044
Total equity		**5.434.677.707**	**5.676.978.490**
Total Liabilities and Equity		**7.706.663.376**	**8.416.392.703**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	14	4.329.360.387	5.691.985.254	1.918.317.861	2.656.008.108
Cost of sales	14	-3.902.156.925	-4.438.679.549	-1.822.639.218	-1.988.463.562
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		427.203.462	1.253.305.705	95.678.643	667.544.546
GROSS PROFIT (LOSS)		427.203.462	1.253.305.705	95.678.643	667.544.546
General Administrative Expenses	15	-57.382.645	-50.452.732	-27.697.798	-22.009.738
Marketing Expenses	15	-5.035.372	-4.490.864	-2.444.799	-2.030.756
Other Income from Operating Activities	16	330.028.853	305.545.867	53.857.595	138.977.049
Other Expenses from Operating Activities	16	-337.788.220	-222.352.830	-69.972.153	-76.121.096
PROFIT (LOSS) FROM OPERATING ACTIVITIES		357.026.078	1.281.555.146	49.421.488	706.360.005
Investment Activity Income		54.056.778	36.527.005	35.252.484	26.438.128
Investment Activity Expenses		-9.889	-287.559	-676	-3.499
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		411.072.967	1.317.794.592	84.673.296	732.794.634
Finance income	17	336.688.655	91.047.364	174.907.090	63.116.491
Finance costs	17	-519.373.460	-295.130.281	-274.376.319	-185.451.763
Gains (losses) on net monetary position		-92.232.561	-95.180.819	-10.801.338	-55.376.200
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		136.155.601	1.018.530.856	-25.597.271	555.083.162
Tax (Expense) Income, Continuing Operations		-85.333.540	-346.976.154	-33.128.547	-106.621.954
Current Period Tax (Expense) Income	18	-12.130.852	-242.947.811	41.824.508	-82.273.171
Deferred Tax (Expense) Income	18	-73.202.688	-104.028.343	-74.953.055	-24.348.783
PROFIT (LOSS) FROM CONTINUING OPERATIONS		50.822.061	671.554.702	-58.725.818	448.461.208
PROFIT (LOSS)		50.822.061	671.554.702	-58.725.818	448.461.208
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		50.822.061	671.554.702	-58.725.818	448.461.208
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	19	0,13370000	1,76720000	-0,15450000	1,18020000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		50.822.061	671.554.702	-58.725.818	448.461.208
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-4.308.299**	**8.714.303**	**-3.396.539**	**-354.104**
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.308.299	8.714.303	-3.396.539	-354.104
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**861.660**	**-1.742.861**	**679.308**	**70.821**
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		861.660	-1.742.861	679.308	70.821
Deferred Tax (Expense) Income	18	861.660	-1.742.861	679.308	70.821
OTHER COMPREHENSIVE INCOME (LOSS)		**-3.446.639**	**6.971.442**	**-2.717.231**	**-283.283**
TOTAL COMPREHENSIVE INCOME (LOSS)		**47.375.422**	**678.526.144**	**-61.443.049**	**448.177.925**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		47.375.422	678.526.144	-61.443.049	448.177.925

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**843.722.975**	**1.512.209.937**
Profit (Loss)		50.822.061	671.554.702
Adjustments to Reconcile Profit (Loss)		**873.203.089**	**1.239.623.586**
Adjustments for depreciation and amortisation expense		474.273.466	325.303.133
Adjustments for provisions		19.960.388	1.029.137
Adjustments for Interest (Income) Expenses		115.687.126	176.648.156
Adjustments for Tax (Income) Expenses		85.333.540	346.976.154
Adjustments for losses (gains) on disposal of non-current assets		-35.424.482	-34.187.914
Adjustments Related to Gain and Losses on Net Monetary Position		213.373.051	423.854.920
Changes in Working Capital		**-19.756.343**	**-137.069.781**
Adjustments for decrease (increase) in trade accounts receivable	5	269.772.288	-417.514.634
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	-48.144.603	-8.484.663
Adjustments for decrease (increase) in inventories	8	-18.631.741	-28.097.758
Decrease (Increase) in Prepaid Expenses	9	77.258.212	-43.001.736
Adjustments for increase (decrease) in trade accounts payable	5	-334.913.372	107.816.710
Adjustments for increase (decrease) in other operating payables		-36.697.998	90.948.245
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		47.028.975	138.423.246
Other Adjustments for Other Increase (Decrease) in Working Capital		24.571.896	22.840.809
Cash Flows from (used in) Operations		**904.268.807**	**1.774.108.507**
Payments Related with Provisions for Employee Benefits		-17.800.968	-19.004.541
Income taxes refund (paid)		-42.744.864	-242.894.029
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.050.688.793**	**-1.419.526.681**
Proceeds from sales of property, plant, equipment and intangible assets		138.385.395	84.492.387
Purchase of Property, Plant, Equipment and Intangible Assets		-475.008.232	-1.155.425.268
Cash advances and loans made to other parties		0	-385.659.148
Other inflows (outflows) of cash		-714.065.956	37.065.348
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-577.299.915**	**462.960.434**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-101.821.778
Payments to Acquire Entity's Shares		0	-101.821.778
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	494.721.887
Cash Inflows from Sale of Acquired Entity's Shares		0	494.721.887
Proceeds from borrowings		273.805.597	1.089.699.082
Repayments of borrowings		-450.155.986	-145.322.584
Payments of Lease Liabilities		7.219.102	-19.102.969
Dividends Paid		-289.676.205	-677.779.502
Interest paid		-118.492.423	-177.433.702
INFLATION EFFECT		-285.132.984	-117.217.562
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.069.398.717	438.426.128
Net increase (decrease) in cash and cash equivalents		-1.069.398.717	438.426.128
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**1.707.213.742**	**461.527.075**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**637.815.025**	**899.953.203**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity														
			Equity attributable to owners of parent [member]													Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**380.000.000**	**1.852.215.486**	**-148.755.265**	**776.984.712**		**143.285.190**				**186.747.941**	**535.268.885**	**486.804.505**	**4.212.551.454**		**4.212.551.454**
	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											140.760.404	346.044.101	-486.804.505	0		0
	Total Comprehensive Income (Loss)							6.971.442						671.554.702	678.526.144		678.526.144
	Profit (loss)																
	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												-677.779.502		-677.779.502		-677.779.502
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions				148.755.265	344.561.666						-101.821.778	1.404.955		392.900.108		392.900.108
	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		**380.000.000**	**1.852.215.486**	**0**	**1.121.546.378**		**150.256.632**				**225.686.567**	**204.938.439**	**671.554.702**	**4.606.198.204**		**4.606.198.204**
Current Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**380.000.000**	**1.852.215.486**	**0**	**1.121.546.379**		**141.076.568**				**225.686.566**	**204.938.447**	**1.751.515.044**	**5.676.978.490**		**5.676.978.490**
	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											63.925.630	1.687.589.414	-1.751.515.044			
	Total Comprehensive Income (Loss)							-3.446.639						50.822.061	47.375.422		47.375.422
	Profit (loss)																
	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												-289.676.205		-289.676.205		-289.676.205
	Decrease through Other Distributions to Owners																0

Increase (Decrease) through Treasury Share Transactions															0
Increase (Decrease) through Share-Based Payment Transactions															0
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		**380.000.000**	**1.852.215.486**	**0**	**1.121.546.379**		**137.629.929**			**289.612.196**	**1.602.851.656**	**50.822.061**	**5.434.677.707**		**5.434.677.707**