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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	96.511.492	1.859.489.355
Financial Investments	4	1.325.714.607	0
Trade Receivables	6	1.170.306.360	1.303.027.603
Trade Receivables Due From Related Parties	6	455.931	603.584
Trade Receivables Due From Unrelated Parties	6	1.169.850.429	1.302.424.019
Other Receivables	7	19.414.024	739.587
Other Receivables Due From Unrelated Parties	7	19.414.024	739.587
Inventories	9	132.746.842	126.521.090
Prepayments	10	130.016.657	214.091.606
Prepayments to Unrelated Parties	10	130.016.657	214.091.606
SUB-TOTAL		**2.874.709.982**	**3.503.869.241**
Total current assets		**2.874.709.982**	**3.503.869.241**
NON-CURRENT ASSETS			
Other Receivables	7	199.787	178.283
Other Receivables Due From Unrelated Parties	7	199.787	178.283
Property, plant and equipment	11	4.963.757.685	5.207.056.774
Right of Use Assets	12	327.075.862	391.789.591
Intangible assets and goodwill		4.447.488	5.014.585
Prepayments	10	22.276.668	28.480.631
Prepayments to Unrelated Parties	10	22.276.668	28.480.631
Deferred Tax Asset	19	0	30.707.116
Total non-current assets		**5.317.757.490**	**5.663.226.980**
Total assets		**8.192.467.472**	**9.167.096.221**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	540.582.172	768.302.768
Trade Payables	6	977.105.809	1.192.728.607
Trade Payables to Related Parties	6	17.967.083	9.257.199
Trade Payables to Unrelated Parties	6	959.138.726	1.183.471.408
Employee Benefit Obligations		104.266.395	107.656.246
Other Payables	7	92.922.034	81.620.329
Other Payables to Related Parties	5	0	0
Other Payables to Unrelated Parties	7	92.922.034	81.620.329
Deferred Income Other Than Contract Liabilities	10	274.111.524	267.835.555
Current tax liabilities, current			33.344.641
Current provisions	13	6.137.975	5.260.791
SUB-TOTAL		**1.995.125.909**	**2.456.748.937**
Total current liabilities		**1.995.125.909**	**2.456.748.937**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	210.626.037	450.517.066
Non-current provisions	13	88.634.356	76.491.358
Non-current provisions for employee benefits	13	72.822.665	58.820.287
Other non-current provisions	13	15.811.691	17.671.071
Deferred Tax Liabilities	19	76.160.728	0
Total non-current liabilities		**375.421.121**	**527.008.424**
Total liabilities		**2.370.547.030**	**2.983.757.361**
EQUITY			
Equity attributable to owners of parent		5.821.920.442	6.183.338.860
Issued capital	14	380.000.000	380.000.000
Inflation Adjustments on Capital		2.051.318.840	2.051.318.840
Share Premium (Discount)		1.221.583.157	1.221.583.157
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		150.910.426	153.659.949
Gains (Losses) on Revaluation and Remeasurement		150.910.426	153.659.949
Restricted Reserves Appropriated From Profits		315.444.273	245.816.770
Prior Years' Profits or Losses		1.599.088.967	223.218.014

Current Period Net Profit Or Loss		103.574.779	1.907.742.130
Total equity		**5.821.920.442**	**6.183.338.860**
Total Liabilities and Equity		**8.192.467.472**	**9.167.096.221**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	7.152.928.584	2.437.409.164	9.298.473.709	3.098.789.552
Cost of sales	15	-6.473.692.798	-2.223.481.424	-7.400.450.241	-2.565.860.893
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		679.235.786	213.927.740	1.898.023.468	532.928.659
GROSS PROFIT (LOSS)		679.235.786	213.927.740	1.898.023.468	532.928.659
General Administrative Expenses	16	-81.332.032	-18.831.119	-83.571.491	-28.618.607
Marketing Expenses	16	-8.095.716	-2.611.212	-7.490.713	-2.599.285
Other Income from Operating Activities	17	513.466.955	154.001.046	496.492.824	163.693.671
Other Expenses from Operating Activities	17	-521.459.516	-153.542.140	-359.938.495	-117.752.815
PROFIT (LOSS) FROM OPERATING ACTIVITIES		581.815.477	192.944.315	1.943.515.593	547.651.623
Investment Activity Income		66.070.698	7.192.304	123.484.549	83.699.503
Investment Activity Expenses		-3.912.755	-3.901.984	-458.361	-145.153
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		643.973.420	196.234.635	2.066.541.781	631.205.973
Finance income		557.917.780	191.198.046	189.061.109	89.892.739
Finance costs		-821.195.257	-255.496.073	-546.315.543	-224.860.998
Gains (losses) on net monetary position		-132.800.483	-32.341.202	-284.978.971	-181.308.461
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		247.895.460	99.595.406	1.424.308.376	314.929.253
Tax (Expense) Income, Continuing Operations		-144.320.681	-51.375.782	-608.572.043	-230.647.212
Current Period Tax (Expense) Income		-44.870.600	-31.657.732	-367.368.162	-102.750.524
Deferred Tax (Expense) Income		-99.450.081	-19.718.050	-241.203.881	-127.896.688
PROFIT (LOSS) FROM CONTINUING OPERATIONS		103.574.779	48.219.624	815.736.333	84.282.041
PROFIT (LOSS)		103.574.779	48.219.624	815.736.333	84.282.041
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		103.574.779	48.219.624	815.736.333	84.282.041
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)	20	0,27260000	2,14670000	0,12690000	0,22180000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		103.574.779	48.219.624	815.736.333	84.282.041
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-2.749.523**	**1.004.540**	**132.448**	**-7.460.815**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.436.904	1.255.675	165.559	-9.326.020
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		687.381	-251.135	-33.111	1.865.205
Taxes Relating to Remeasurements of Defined Benefit Plans	19	687.381	-251.135	-33.111	1.865.205
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-2.749.523**	**1.004.540**	**132.448**	**-7.460.815**
TOTAL COMPREHENSIVE INCOME (LOSS)		**100.825.256**	**49.224.164**	**815.868.781**	**76.821.226**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		100.825.256	49.224.164	815.868.781	76.821.226

Statement of cash flows (Indirect Method)

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Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1.306.995.483**	**2.170.800.147**
Profit (Loss)		103.574.779	815.736.333
Adjustments to Reconcile Profit (Loss)		**1.314.549.028**	**1.595.364.742**
Adjustments for depreciation and amortisation expense		811.160.569	552.255.443
Adjustments for provisions		12.142.998	19.175.164
Adjustments for Interest (Income) Expenses		165.350.180	301.475.179
Adjustments for Tax (Income) Expenses		144.320.681	608.572.044
Adjustments for losses (gains) on disposal of non-current assets		-62.167.625	-120.937.699
Adjustments Related to Gain and Losses on Net Monetary Position		243.742.225	234.824.611
Changes in Working Capital		**-2.688.297**	**80.582.935**
Adjustments for decrease (increase) in trade accounts receivable	6	118.831.187	-527.766.100
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-18.674.438	-548.023
Adjustments for decrease (increase) in inventories	9	-6.225.752	-55.592.744
Decrease (Increase) in Prepaid Expenses	10	90.278.912	-32.356.147
Adjustments for increase (decrease) in trade accounts payable	6	-201.941.710	493.560.872
Adjustments for increase (decrease) in other operating payables		11.301.705	3.217.373
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		6.275.970	143.137.485
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.534.171	56.930.219
Cash Flows from (used in) Operations		**1.415.435.510**	**2.491.684.010**
Payments Related with Provisions for Employee Benefits		-30.224.786	-25.226.179
Income taxes refund (paid)		-78.215.241	-295.657.684
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.704.016.951**	**-1.332.985.464**
Proceeds from sales of property, plant, equipment and intangible assets		388.469.463	775.907.560
Purchase of Property, Plant, Equipment and Intangible Assets		-766.771.807	-1.805.423.618
Cash receipts from repayment of advances and loans made to other parties		0	-335.736.880
Paybacks from Other Cash Advances and Loans Made to Other Parties		0	-335.736.880
Other inflows (outflows) of cash		-1.325.714.607	32.267.474
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.030.282.782**	**303.432.093**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-110.903.814
Payments to Acquire Entity's Shares		0	-110.903.814
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	538.848.804
Cash Inflows from Sale of Acquired Entity's Shares			538.848.804
Proceeds from borrowings		131.059.975	1.251.727.882
Repayments of borrowings		-549.258.112	-249.088.777
Payments of Lease Liabilities		15.300.241	-72.449.968
Dividends Paid		-462.243.674	-738.234.315
Interest paid		-165.141.212	-316.467.719
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.427.304.250	1.141.246.776
Net increase (decrease) in cash and cash equivalents		-1.427.304.250	1.141.246.776
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.859.489.355**	**401.785.326**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-335.673.613	-138.794.862
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**96.511.492**	**1.404.237.240**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [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 / Gains/Losses on Revaluation and Remeasurement [member]	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**380.000.000**	**2.051.318.840**	**-162.023.550**	**846.288.174**	**156.065.571**			**203.404.998**	**583.012.408**	**530.225.228**	**4.588.291.669**	**0**	**4.588.291.669**
	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									153.315.585	376.909.643	-530.225.228			
	Total Comprehensive Income (Loss)						132.448					815.868.781	815.868.781	0	815.868.781
	Profit (loss)											815.736.333			
	Other Comprehensive Income (Loss)						132.448								
	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										-738.234.315		-738.234.315	0	-738.234.315
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions				162.023.550	375.294.983				-110.903.814	1.530.271		427.944.990	0	427.944.990
	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**	**2.051.318.840**	**0**	**1.221.583.157**	**156.198.019**			**245.816.769**	**223.218.007**	**815.736.333**	**5.093.871.125**	**0**	**5.093.871.125**
Current Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**380.000.000**	**2.051.318.840**		**1.221.583.157**	**153.659.949**			**245.816.770**	**223.218.014**	**1.907.742.130**	**6.183.338.860**	**0**	**6.183.338.860**
	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									69.627.503	1.838.114.627	-1.907.742.130	0		0
	Total Comprehensive Income (Loss)						-2.749.523					103.574.779	100.825.256		100.825.256
	Profit (loss)											103.574.779			
	Other Comprehensive Income (Loss)						-2.749.523								
	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										-462.243.674		-462.243.674		-462.243.674
	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		380.000.000	2.051.318.840		1.221.583.157	150.910.426			315.444.273	1.599.088.967		5.821.920.442		5.821.920.442