

KAMUYU AYDINLATMA PLATFORMU

BURÇELİK BURSA ÇELİK DÖKÜM SANAYİİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	74.068.612	177.953.649
Financial Investments	21		18.947
Financial Assets at Fair Value Through Profit or Loss	21		18.947
Financial Assets Held For Trading			18.947
Trade Receivables Trade Receivables Due From Related Parties	5	53.155.869	105.235.556
Trade Receivables Due From Unrelated Parties Trade Receivables Due From Unrelated Parties	3 5	1.139 53.154.730	105.235.556
Other Receivables Other Receivables	3	5.907.614	14.757.730
Other Receivables Due From Unrelated Parties	6	5.907.614	14.757.730
Inventories	7	225.290.171	160.308.563
Prepayments		66.012.860	109.124.318
Prepayments to Unrelated Parties	8	66.012.860	109.124.318
Current Tax Assets	14	486.957	1.178.860
Other current assets		9.629.416	1.868.851
Other Current Assets Due From Unrelated Parties		9.629.416	1.868.851
SUB-TOTAL		434.551.499	570.446.474
Total current assets		434.551.499	570.446.474
NON-CURRENT ASSETS			
Financial Investments	21	536.731	629.666
Financial Assets at Fair Value Through Profit or Loss	21	439.729	506.055
Financial Assets at Fair Value Through Other Comprehensive Income	21	97.002	123.611
Other Receivables	6	656	891
Other Receivables Due From Unrelated Parties	6	656	891
Property, plant and equipment	9	919.919.652	921.490.455
Land and Premises	9	568.077.608	568.077.608
Land Improvements	9	23.517.599	24.840.805
Buildings	9	131.105.588	133.476.817
Machinery And Equipments Vehicles	9	166.902.227 13.636.380	137.252.863 15.107.181
Fixtures and fittings	9	13.136.128	13.107.181
Leasehold Improvements	9	591.903	671.115
Construction in Progress	9	2.952.219	29.236.393
Intangible assets and goodwill	11	66.069.111	53.504.878
Other Rights	11	56.301.832	45.820.127
Brand names	11	26.857	31.419
Licenses	11	502.422	377.710
Capitalized Development Costs	11	9.238.000	7.275.622
Prepayments		272.308	241.282
Prepayments to Unrelated Parties	8	272.308	241.282
Other Non-current Assets		800.577	
Other Non-Current Assets Due From Unrelated Parties		800.577	
Total non-current assets		987.599.035	975.867.172
Total assets		1.422.150.534	1.546.313.646
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	21	4.524.917	6.496.438
Current Borrowings From Unrelated Parties	21	4.524.917	6.496.438
Bank Loans	21		22
Lease Liabilities	21	4.124.229	6.298.372
Other short-term borrowings	21	400.688	198.044
Current Portion of Non-current Borrowings	21	7.547.720	14.320.838
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from	21	7.547.720	14.320.838
Unrelated Parties	21	7.547.720	
Bank Loans Lease Liabilities	21	1.541.120	14.303.474 17.364
בכמסכ בומטונונוכט	21		11.364

Trade Payables	5	75.950.306	103.646.34
Trade Payables to Related Parties	3	31.600	29.42
Trade Payables to Unrelated Parties	5	75.918.706	103.616.91
Employee Benefit Obligations	12	14.035.228	13.526.84
Other Payables	6	20.856.819	4.828.88
Other Payables to Unrelated Parties	6	20.856.819	4.828.88
Deferred Income Other Than Contract Liabilities	8	202.817.274	302.573.04
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	202.817.274	302.573.04
Current tax liabilities, current	14	1.679.508	
Current provisions	12	8.875.449	8.749.69
Current provisions for employee benefits	12	8.875.449	6.552.77
Other current provisions	12		2.196.91
Other Current Liabilities		902.887	1.337.89
Other Current Liabilities to Unrelated Parties		902.887	1.337.89
SUB-TOTAL		337.190.108	455.479.99
Total current liabilities		337.190.108	455.479.992
ION-CURRENT LIABILITIES			
Long Term Borrowings	21	6.088.338	22.526.984
Long Term Borrowings From Related Parties		0	(
Long Term Borrowings From Unrelated Parties	21	6.088.338	22.526.98
Bank Loans	21	5.780.556	20.616.58
Lease Liabilities	21	307.782	1.910.40
Non-current provisions	12	21.815.339	22.410.27
Non-current provisions for employee benefits	12	21.815.339	22.410.27
Deferred Tax Liabilities	14	151.140.192	145.924.26
Total non-current liabilities		179.043.869	190.861.52
otal liabilities		516.233.977	646.341.51
QUITY			
Equity attributable to owners of parent	13	851.002.512	863.378.21
Issued capital	13	8.424.000	8.424.00
Inflation Adjustments on Capital	13	122.442.228	152.002.66
Share Premium (Discount)	13		4.391.063
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	13	184.139.582	185.793.05
Gains (Losses) on Revaluation and Remeasurement	13	184.139.582	185.793.05
Increases (Decreases) on Revaluation of		104.133.302	103.793.03.
Property, Plant and Equipment	13	222.565.053	222.860.23
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-38.425.471	-37.067.184
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	13	374.913	411.23
Gains (Losses) on Revaluation and Reclassification	13	374.913	411.23
Other Gains (Losses) on Revaluation and Reclassification	13	374.913	411.23
Restricted Reserves Appropriated From Profits	13	53.923.429	52.150.88
Profit from Sales of Participation Shares or Property that will be Added to Share Capital	13	47.139.624	47.139.62
Legal Reserves	13	4.685.097	2.912.54
Venture Capital Fund		505.401	505.40
Other Restricted Profit Reserves	13	1.593.307	1.593.30
Prior Years' Profits or Losses	13	477.046.323	388.555.58
Current Period Net Profit Or Loss		4.652.037	71.649.73
Non-controlling interests		54.914.045	36.593.91
Total equity		905.916.557	899.972.13
Total Liabilities and Equity		1.422.150.534	1.546.313.646



Profit or loss [abstract]

	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	886.820.324	582.225.466	310.027.990	264.893.73
Cost of sales	15	-635.136.294	-443.690.481	-233.101.233	-192.222.40
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		251.684.030	138.534.985	76.926.757	72.671.32
GROSS PROFIT (LOSS)		251.684.030	138.534.985	76.926.757	72.671.32
General Administrative Expenses		-68.460.704	-51.555.361	-25.317.753	-19.800.03
Marketing Expenses		-23.485.836	-7.320.882	-7.828.756	-2.077.73
Research and development expense		-9.803.691	-9.568.928	-4.039.056	-2.770.25
Other Income from Operating Activities	16	55.478.721	46.138.234	8.384.466	5.971.93
Other Expenses from Operating Activities	16	-84.376.596	-84.229.360	-15.045.193	-9.355.12
PROFIT (LOSS) FROM OPERATING ACTIVITIES		121.035.924	31.998.688	33.080.465	44.640.11
Investment Activity Income		7.776.954	2.263.243	1.933.527	545.70
Investment Activity Expenses		-1.048.841	-49.370	-321.309	-49.37
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		127.764.037	34.212.561	34.692.683	45.136.44
Finance income	17	11.885.178	17.741.614	3.062.267	3.417.16
Finance costs	18	-15.054.291	-23.596.083	-4.226.069	-9.941.21
Gains (losses) on net monetary position	19	-83.658.564	37.000.893	-54.179.818	6.401.39
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		40.936.360	65.358.985	-20.650.937	45.013.78
Tax (Expense) Income, Continuing Operations	14	-17.527.761	-100.037.288	2.317.641	-21.204.88
Current Period Tax (Expense) Income	14	-11.857.434	-5.379.774	-1.468.727	-3.926.98
Deferred Tax (Expense) Income	14	-5.670.327	-94.657.514	3.786.368	-17.277.90
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.408.599	-34.678.303	-18.333.296	23.808.90
PROFIT (LOSS)		23.408.599	-34.678.303	-18.333.296	23.808.90
Profit (loss), attributable to [abstract]					
Non-controlling Interests		18.756.562	2.174.375	-509.949	3.734.63
Owners of Parent		4.652.037	-36.852.678	-17.823.347	20.074.27
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period ¹ 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)		23.408.599	-34.678.303	-18.333.296	23.808.901
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.089.903	-3.116.788	-1.410.267	-1.381.255
Gains (Losses) on Revaluation of Property, Plant and Equipment		-978.629		-194.054	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.807.908	-4.155.719	-1.686.300	-1.841.673
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		696.634	1.038.931	470.087	460.418
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		244.657		48.513	
Taxes Relating to Remeasurements of Defined Benefit Plans		451.977	1.038.931	421.574	460.418
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-36.323	-111.961	-52.682	-173.691
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		-38.745	-119.426	-56.194	-185.096
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		-38.745	-119.426	-56.194	-185.096
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		2.422	7.465	3.512	11.405
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		2.422	7.465	3.512	11.405
OTHER COMPREHENSIVE INCOME (LOSS)		-2.126.226	-3.228.749	-1.462.949	-1.554.946
TOTAL COMPREHENSIVE INCOME (LOSS)		21.282.373	-37.907.052	-19.796.245	22.253.955
Total Comprehensive Income Attributable to					
Non-controlling Interests		18.320.130	2.116.353	-629.603	3.705.584
Owners of Parent		2.962.243	-40.023.405	-19.166.642	18.548.371



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		29.043.406	89.189.76
Profit (Loss)		23.408.599	-34.678.30
Profit (Loss) from Continuing Operations		23.408.599	-34.678.30
Adjustments to Reconcile Profit (Loss)		104.761.139	88.547.12
Adjustments for depreciation and amortisation expense	9-10-11	23.785.445	20.678.91
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-682.136	3.280.71
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	-682.136	3.280.71
Adjustments for provisions		5.972.496	-36.059.29
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	7.989.518	-32.919.91
Adjustments for (Reversal of) General Provisions		-2.017.022	-3.139.37
Adjustments for Interest (Income) Expenses		7.149.192	16.414.02
Adjustments for interest income		-7.200.561	-2.263.24 18.677.26
Adjustments for interest expense Adjustments for unrealised foreign exchange losses (gains)		14.349.753 3.519.395	28.643.68
Adjustments for Tax (Income) Expenses		7.105.178	98.377.38
Other adjustments for non-cash items		15.942	-289.52
Adjustments for losses (gains) on disposal of non-current assets		415.337	203.32
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		415.337	
Adjustments Related to Gain and Losses on Net Monetary Position		-24.415.519	-42.498.79
Other adjustments to reconcile profit (loss)		81.895.809	
Changes in Working Capital		-83.788.386	35.320.94
Adjustments for decrease (increase) in trade accounts receivable	5	44.201.213	-52.390.94
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	-1.139	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	44.202.352	-52.390.94
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		8.850.351	-12.236.98
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	8.850.351	-12.236.98
Adjustments for decrease (increase) in inventories	7	-64.981.608	-50.850.53
Decrease (Increase) in Prepaid Expenses	8	45.530.689	-68.006.56
Adjustments for increase (decrease) in trade accounts payable	5	-17.452.627	-4.452.38
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	2.173	-116.39
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-17.454.800	-4.335.98
Increase (Decrease) in Employee Benefit Liabilities	12	508.383	2.479.45
Adjustments for increase (decrease) in other operating payables	6	16.027.933	-2.070.60
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	16.027.933	-2.070.60
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-99.755.773	244.167.18
Other Adjustments for Other Increase (Decrease) in Working Capital		-16.716.947	-21.317.66
Decrease (Increase) in Other Assets Related with Operations		-16.716.947	-21.317.66
Cash Flows from (used in) Operations		44.381.352	89.189.76
Dividends paid		-15.337.946	70.106 1.
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-35.127.886	-52.139.84
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		66.326	49.37
Proceeds from sales of property, plant, equipment and intangible assets	0.11	2.704.451	
Proceeds from sales of property, plant and equipment	9-11	2.704.451	

Purchase of Property, Plant, Equipment and Intangible Assets	9-11	-37.898.663	-52.189.217
Purchase of property, plant and equipment	9-11	-19.544.246	-34.476.233
Purchase of intangible assets	9-11	-18.354.417	-17.712.984
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-16.639.849	952.830
Proceeds from borrowings	21	446.764	106.645.036
Proceeds from Loans	21	446.764	106.645.036
Repayments of borrowings	21	-9.898.918	-88.251.220
Loan Repayments	21	-9.898.918	-88.251.220
Payments of Lease Liabilities		-38.503	-1.026.962
Interest paid		-14.349.753	-18.677.267
Interest Received		7.200.561	2.263.243
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-22.724.329	38.002.750
Effect of exchange rate changes on cash and cash equivalents		1.233.756	1.021.463
Net increase (decrease) in cash and cash equivalents		-21.490.573	39.024.213
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	177.953.649	107.012.320
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-82.394.464	-30.310.473
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	74.068.612	115.726.060



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statement

Consolidated

			Equity										
			Equity attributable to owners of parent [member]										
		Footnote Reference			Other Accumulated Com	orehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss			Retained Earnings	1	
			Issued Capital Inflation Adjustments on Cap	Share premiums or discounts		es on Revaluation and Remeasurement [member]				Other equity interest [member] Other reserves [member]			-controlling interests [member]
				In	creases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses Net Profit or Loss		
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		8.424.000 152.002	2.874 4.391.069	238.309.1	74 -29.223.10	534.676		2.221.62	5 47.139.687 1.593.30	250.287.748 138.959.27	814.640.327	35.070.035 849.710.362
	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								500.00		120 200 240 120 000 27		
	Total Comprehensive Income (Loss)					-3.058.76	-111.961		690.93	1	138.268.340 -138.959.27	-40.023.406	2.116.352 -37.907.054
	Profit (loss)					-5.036.16	-111.901					3 -36.852.680	2.174.375 -34.678.305
	Other Comprehensive Income (Loss)					-3.058.76	-111.961				30,032,103	-3.170.726	-58.023 -3.228.749
	Issue of equity												3333
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
Previous Period	Dividends Paid												
01.2023 - 30.09.2023	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 on the control on the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the contro												
	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				-215.2	90						-215.290	-320.030 -535.320
	Equity at end of period		8.424.000 152.002	2.874 4.391.069	238.093.8	-32.281.87	422.715		2.912.55	6 47.139.687 1.593.30	388.556.088 -36.852.686	774.401.631	36.866.357 811.267.988
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		8.424.000 152.002	2.664 4.391.069	222.860.2	-37.067.18	411.236		2.912.54	9 47.139.624 2.098.70	388.555.581 71.649.73	863.378.215	36.593.915 899.972.130
	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)					04			2.415.35	2	69.234.385 -71.649.73		
	Total Comprehensive Income (Loss) Profit (loss)				-295.1	-1.358.28	-36.323					2.962.243	18.320.130 21.282.373
	Other Comprehensive Income (Loss)				-295.1	-1.358.28	7 -36.323				4.652.03	4.652.037 -1.689.794	18.756.562 23.408.599 -436.432 -2.126.226
	Issue of equity				-295.1	-1.358.28	-36.323					-1.003.134	-430.43Z -Z.1Z6.ZZ6
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												

-15.337.946 -15.337.946 Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions 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 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 Increase (decrease) through other changes, equity -29.560.436 -4.391.063 -642.804 Equity at end of period 477.046.323 4.652.037 851.002.512 54.914.045 905.916.557 222.565.053 47.139.624