



KAMUYU AYDINLATMA PLATFORMU

BOĞAZIÇI BETON SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	12.171.872	10.274.572
Financial Investments	4	2.108.034.141	1.205.281.819
Trade Receivables	6	1.480.374.401	1.061.029.035
Trade Receivables Due From Related Parties	5,6	0	0
Trade Receivables Due From Unrelated Parties	6	1.480.374.401	1.061.029.035
Other Receivables	7	62.905.576	66.800.901
Inventories	9	142.371.738	149.689.995
Prepayments	10	468.044.212	288.714.969
SUB-TOTAL		4.273.901.940	2.781.791.291
Total current assets		4.273.901.940	2.781.791.291
NON-CURRENT ASSETS			
Other Receivables	7	516.999	512.470
Property, plant and equipment	11	6.211.456.168	6.310.976.456
Right of Use Assets	12	333.528.846	349.952.254
Intangible assets and goodwill		4.978.609	5.343.771
Prepayments	10	513.351	23.202
Deferred Tax Asset		5.580.440	148.872
Total non-current assets		6.556.574.413	6.666.957.025
Total assets		10.830.476.353	9.448.748.316
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	1.194.808.619	432.438.792
Trade Payables	6	1.240.604.218	1.042.030.761
Trade Payables to Related Parties	5,6	91.583.842	20.119.409
Trade Payables to Unrelated Parties	6	1.149.020.376	1.021.911.352
Employee Benefit Obligations		151.452.144	112.482.279
Other Payables	7	52.434.823	363.925.665
Other Payables to Related Parties	5	0	123.270.299
Other Payables to Unrelated Parties	7	52.434.823	240.655.366
Deferred Income Other Than Contract Liabilities	10	422.308.679	308.292.588
Current tax liabilities, current		0	0
Current provisions	13	8.398.744	7.941.759
Other Current Liabilities		0	0
SUB-TOTAL		3.070.007.227	2.267.111.844
Total current liabilities		3.070.007.227	2.267.111.844
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	923.722.556	109.658.591
Non-current provisions	13	97.894.306	88.817.291
Non-current provisions for employee benefits		79.367.388	69.004.242
Other non-current provisions		18.526.918	19.813.049
Deferred Tax Liabilities	19	216.841.295	273.270.526
Total non-current liabilities		1.238.458.157	471.746.408
Total liabilities		4.308.465.384	2.738.858.252
EQUITY			
Equity attributable to owners of parent		6.522.010.969	6.709.890.064
Issued capital	20	380.000.000	380.000.000
Inflation Adjustments on Capital	20	2.463.760.278	2.463.760.278
Share Premium (Discount)		1.428.808.761	1.428.808.761
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	190.842.430	182.741.178
Restricted Reserves Appropriated From Profits		368.955.264	368.955.264
Prior Years' Profits or Losses	20	1.885.624.583	1.708.345.836
Current Period Net Profit Or Loss		-195.980.347	177.278.747
Total equity		6.522.010.969	6.709.890.064
Total Liabilities and Equity		10.830.476.353	9.448.748.316

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	14	2.107.801.908	3.071.579.337
Cost of sales	14	-2.082.063.339	-2.649.228.934
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		25.738.569	422.350.403
GROSS PROFIT (LOSS)		25.738.569	422.350.403
General Administrative Expenses	15	-39.564.050	-37.817.401
Marketing Expenses	15	-4.428.880	-3.300.295
Other Income from Operating Activities	16	282.897.021	351.832.007
Other Expenses from Operating Activities	16	-307.553.543	-341.187.800
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-42.910.883	391.876.914
Investment Activity Income		64.281.545	23.955.978
Investment Activity Expenses		-63.152	-11.737
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		21.307.510	415.821.155
Finance income	17	222.129.598	206.103.752
Finance costs	17	-375.204.299	-312.117.330
Gains (losses) on net monetary position		-103.128.431	-103.740.378
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-234.895.622	206.067.199
Tax (Expense) Income, Continuing Operations		38.915.275	-66.507.237
Current Period Tax (Expense) Income	18	0	-68.737.140
Deferred Tax (Expense) Income	18	38.915.275	2.229.903
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-195.980.347	139.559.962
PROFIT (LOSS)		-195.980.347	139.559.962
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-195.980.347	139.559.962
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)		-0,51570000	0,36730000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-195.980.347	139.559.962
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		8.101.252	-929.239
Gains (Losses) on Remeasurements of Defined Benefit Plans		10.126.565	-1.161.549
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.025.313	232.310
Deferred Tax (Expense) Income	19	-2.025.313	232.310
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		8.101.252	-929.239
TOTAL COMPREHENSIVE INCOME (LOSS)		-187.879.095	138.630.723
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-187.879.095	138.630.723

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-586.837.746	551.059.156
Profit (Loss)		-195.980.347	139.559.962
Adjustments to Reconcile Profit (Loss)		212.649.107	686.642.784
Adjustments for depreciation and amortisation expense		319.107.644	276.243.074
Adjustments for provisions		9.077.015	25.132.664
Adjustments for Interest (Income) Expenses		31.754.342	78.100.886
Adjustments for Tax (Income) Expenses		-38.915.275	66.507.237
Adjustments for losses (gains) on disposal of non-current assets		-64.218.393	-23.955.978
Adjustments Related to Gain and Losses on Net Monetary Position		-44.156.226	264.614.901
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-594.108.516	-254.642.841
Decrease (Increase) in Financial Investments		0	0
Adjustments for decrease (increase) in trade accounts receivable	6	-452.475.767	-182.233.441
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	3.895.326	-194.033
Adjustments for decrease (increase) in inventories	9	7.318.257	-23.937.255
Decrease (Increase) in Prepaid Expenses	10	-179.819.392	-85.917.845
Adjustments for increase (decrease) in trade accounts payable	6	-2.728.891	-103.876.997
Adjustments for increase (decrease) in other operating payables		-123.736.461	-22.608.583
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		114.016.091	124.067.857
Other Adjustments for Other Increase (Decrease) in Working Capital		39.422.321	40.057.456
Cash Flows from (used in) Operations		-577.439.756	571.559.905
Payments Related with Provisions for Employee Benefits		-9.397.990	-8.944.767
Income taxes refund (paid)		0	-11.555.982
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.018.038.252	-312.998.250
Proceeds from sales of property, plant, equipment and intangible assets		243.478.905	69.838.030
Purchase of Property, Plant, Equipment and Intangible Assets		-358.764.835	-243.980.564
Cash receipts from repayment of advances and loans made to other parties		0	0
Other inflows (outflows) of cash		-902.752.322	-138.855.716
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.607.781.223	-131.620.157
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		2.265.497.465	240.435.008
Repayments of borrowings		-634.159.900	-292.072.408
Payments of Lease Liabilities		-38.480.366	-2.250.312
Interest paid		0	-77.732.445
Interest Received		14.924.024	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.905.225	106.440.749
Net increase (decrease) in cash and cash equivalents		2.905.225	106.440.749
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	10.274.572	2.174.927.401
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.007.925	-288.495.977
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	12.171.872	1.992.872.173

Previous Period 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		380.000.000	2.463.760.278	1.428.808.761		179.726.349			287.516.370	261.084.030	2.231.365.628	7.232.261.416	0	7.232.261.416
	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										2.231.365.628	-2.231.365.628			
	Total Comprehensive Income (Loss)							-929.239				139.559.962	138.630.723	0	138.630.723
	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													0	0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions													0	0
	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	2.463.760.278	1.428.808.761		179.797.110			287.516.370	2.492.449.658	139.559.962	7.370.892.139	0	7.370.892.139	
Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)														
Equity at beginning of period		380.000.000	2.463.760.278	1.428.808.761		182.741.178			368.955.264	1.708.345.836	177.278.747	6.709.890.064	0	6.709.890.064	
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										177.278.747	-177.278.747	0		0	
Total Comprehensive Income (Loss)							8.101.252				-195.980.347	-187.879.095		-187.879.095	
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														0	
Decrease through Other Distributions to Owners															
Current Period 01.01.2025 - 31.03.2025															

	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	2,463,760,278	1,428,808,761		190,842,430			368,955,264	1,885,624,583	-195,980,347	6,522,010,969			6,522,010,969