



KAMUYU AYDINLATMA PLATFORMU

BOĞAZIÇI BETON SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Boğaziçi Beton Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Giriş

Boğaziçi Beton Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide 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 konsolide 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 konsolide 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 konsolide 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 konsolide 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, 18 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	40.059.663	10.891.737
Financial Investments	4	2.373.962.193	1.277.679.742
Trade Receivables	6	1.793.797.554	1.124.762.094
Trade Receivables Due From Related Parties	5,6	0	0
Trade Receivables Due From Unrelated Parties	6	1.793.797.554	1.124.762.094
Other Receivables	7	6.153.174	70.813.447
Inventories	9	158.288.319	158.681.456
Prepayments	10	459.093.842	306.057.273
SUB-TOTAL		4.831.354.745	2.948.885.749
Total current assets		4.831.354.745	2.948.885.749
NON-CURRENT ASSETS			
Other Receivables	7	612.585	543.252
Property, plant and equipment	11	6.370.428.036	6.690.059.237
Right of Use Assets	12	326.142.396	370.972.912
Intangible assets and goodwill		4.600.921	5.664.756
Prepayments	10	531.254	24.596
Deferred Tax Asset	19	8.486.092	157.814
Total non-current assets		6.710.801.284	7.067.422.567
Total assets		11.542.156.029	10.016.308.316
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	1.889.486.075	458.414.186
Trade Payables	6	1.148.758.991	1.104.622.647
Trade Payables to Related Parties	5,6	18.586.688	21.327.926
Trade Payables to Unrelated Parties	6	1.130.172.303	1.083.294.721
Employee Benefit Obligations		125.989.638	119.238.776
Other Payables	7	40.100.101	385.785.666
Other Payables to Related Parties	5	0	130.674.802
Other Payables to Unrelated Parties	7	40.100.101	255.110.864
Deferred Income Other Than Contract Liabilities	10	518.650.210	326.810.865
Current tax liabilities, current		0	0
Current provisions	13	8.128.722	8.418.799
Other Current Liabilities		0	0
SUB-TOTAL		3.731.113.737	2.403.290.939
Total current liabilities		3.731.113.737	2.403.290.939
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	1.040.808.769	116.245.477
Non-current provisions	13	110.034.348	94.152.299
Non-current provisions for employee benefits		89.706.506	73.149.135
Other non-current provisions		20.327.842	21.003.164
Deferred Tax Liabilities	19	206.030.765	289.685.126
Total non-current liabilities		1.356.873.882	500.082.902
Total liabilities		5.087.987.619	2.903.373.841
EQUITY			
Equity attributable to owners of parent		6.454.168.410	7.112.934.475
Issued capital	14	380.000.000	380.000.000
Inflation Adjustments on Capital		2.634.577.038	2.634.577.038
Treasury Shares (-)		-69.950.316	0
Share Premium (Discount)		1.444.683.008	1.514.633.324
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		197.726.784	193.717.932
Restricted Reserves Appropriated From Profits		461.067.696	391.117.380
Prior Years' Profits or Losses		1.998.888.801	1.810.961.413
Current Period Net Profit Or Loss		-592.824.601	187.927.388
Total equity		6.454.168.410	7.112.934.475
Total Liabilities and Equity		11.542.156.029	10.016.308.316

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	4.485.528.229	5.846.743.065	2.251.116.530	2.590.662.511
Cost of sales	15	-4.549.611.746	-5.269.810.526	-2.342.484.660	-2.461.449.788
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-64.083.517	576.932.539	-91.368.130	129.212.723
GROSS PROFIT (LOSS)		-64.083.517	576.932.539	-91.368.130	129.212.723
General Administrative Expenses	16	-69.805.713	-77.494.491	-27.865.161	-37.405.504
Marketing Expenses	16	-8.631.979	-6.800.202	-3.937.069	-3.301.668
Other Income from Operating Activities	17	421.255.606	445.699.534	121.365.749	72.733.959
Other Expenses from Operating Activities	17	-390.656.639	-456.178.455	-64.629.211	-94.496.453
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-111.922.242	482.158.925	-66.433.822	66.743.057
Investment Activity Income		115.599.943	73.002.953	47.457.185	47.608.006
Investment Activity Expenses		-67.702	-13.355	-757	-913
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.609.999	555.148.523	-18.977.394	114.350.150
Finance income	18	572.519.788	454.693.507	337.047.484	236.209.676
Finance costs	18	-922.273.822	-701.406.883	-524.532.046	-370.541.534
Gains (losses) on net monetary position		-298.288.923	-124.558.835	-188.965.854	-14.587.062
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-644.432.958	183.876.312	-395.427.810	-34.568.770
Tax (Expense) Income, Continuing Operations		51.608.357	-115.241.801	10.355.550	-44.739.658
Current Period Tax (Expense) Income	19	0	-16.382.554	0	56.483.436
Deferred Tax (Expense) Income	19	51.608.357	-98.859.247	10.355.550	-101.223.094
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-592.824.601	68.634.511	-385.072.260	-79.308.428
PROFIT (LOSS)		-592.824.601	68.634.511	-385.072.260	-79.308.428
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-592.824.601	68.634.511	-385.072.260	-79.308.428
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	-1,56010000	0,18060000	-1,01330000	-0,20870000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-592.824.601	68.634.511	-385.072.260	-79.308.428
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		4.008.852	-4.654.640	-4.579.020	-3.669.584
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.011.065	-5.818.300	-5.723.775	-4.586.980
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.002.213	1.163.660	1.144.755	917.396
Deferred Tax (Expense) Income	19	-1.002.213	1.163.660	1.144.755	917.396
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)		4.008.852	-4.654.640	-4.579.020	-3.669.584
TOTAL COMPREHENSIVE INCOME (LOSS)		-588.815.749	63.979.871	-389.651.280	-82.978.012
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-588.815.749	63.979.871	-389.651.280	-82.978.012



Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-2.191.921.901	175.100.064
Profit (Loss)		-592.824.601	68.634.511
Adjustments to Reconcile Profit (Loss)		447.686.301	1.179.249.044
Adjustments for depreciation and amortisation expense		682.783.341	640.499.948
Adjustments for provisions		15.882.049	26.956.236
Adjustments for Interest (Income) Expenses		-71.502.873	156.233.910
Adjustments for Tax (Income) Expenses		-51.608.357	115.241.800
Adjustments for losses (gains) on disposal of non-current assets		-115.532.241	-47.840.287
Adjustments Related to Gain and Losses on Net Monetary Position		-12.335.618	288.157.437
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-2.025.846.590	-991.017.158
Decrease (Increase) in Financial Investments		-1.096.282.451	-964.336.485
Adjustments for decrease (increase) in trade accounts receivable	6	-698.275.877	364.323.852
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	64.660.272	-65.018.640
Adjustments for decrease (increase) in inventories	9	393.137	-25.161.916
Decrease (Increase) in Prepaid Expenses	10	-153.543.227	104.336.178
Adjustments for increase (decrease) in trade accounts payable	6	-194.375.942	-452.296.011
Adjustments for increase (decrease) in other operating payables		-146.653.299	-49.560.153
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		191.839.345	63.511.999
Other Adjustments for Other Increase (Decrease) in Working Capital		6.391.452	33.184.018
Cash Flows from (used in) Operations		-2.170.984.890	256.866.397
Payments Related with Provisions for Employee Benefits		-20.937.011	-24.039.968
Income taxes refund (paid)		0	-57.726.365
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-160.074.326	-454.604.621
Proceeds from sales of property, plant, equipment and intangible assets		670.117.195	186.887.618
Purchase of Property, Plant, Equipment and Intangible Assets		-830.191.521	-641.492.239
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		2.384.256.953	-779.635.784
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		-69.950.316	0
Payments to Acquire Entity's Shares		-69.950.316	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares		0	0
Proceeds from borrowings		3.331.326.035	369.770.782
Repayments of borrowings		-946.719.213	-607.929.614
Payments of Lease Liabilities		-70.622.864	9.749.300
Dividends Paid		0	-391.203.825
Interest paid		140.223.311	-160.022.427
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		32.260.726	-1.059.140.341
Net increase (decrease) in cash and cash equivalents		32.260.726	-1.059.140.341
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	10.891.737	2.305.569.233
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-3.092.800	-385.068.266
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	40.059.663	861.360.626



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

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 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	380.000.000	2.634.577.038		1.514.633.324		190.522.011				304.786.677	276.766.621	2.365.397.546	7.666.683.217	0	7.666.683.217
	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									86.330.705	2.279.066.841	-2.365.397.546				
	Total Comprehensive Income (Loss)						-4.654.640						68.634.511	68.979.871	0	68.979.871
	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												-391.203.825	-391.203.825	0	-391.203.825
	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	2.634.577.038		1.514.633.324		185.867.371			391.117.382	2.164.629.637	686.342.511	7.339.459.263	0	7.339.459.263
Current Period 01.01.2025 - 30.06.2025	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	380.000.000	2.634.577.038	0	1.514.633.324		193.717.932			391.117.380	1.810.961.413	187.927.388	7.112.934.475	0	7.112.934.475	
	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										187.927.388	-187.927.388	0		0	
	Total Comprehensive Income (Loss)						4.008.852					-592.824.601	-588.815.749		-588.815.749	
	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															

	Increase (Decrease) through Treasury Share Transactions				-69,950,316	-69,950,316					69,950,316			-69,950,316	-69,950,316
	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	2,634,577,038	-69,950,316	1,444,683,008		197,726,784			461,067,696	1,998,888,801	-592,824,601	6,454,168,410	6,454,168,410