



KAMUYU AYDINLATMA PLATFORMU

BİEN YAPI ÜRÜNLERİ SANAYİ TURİZM VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	NEVADOS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE

İLİŞKİN SINIRLI DENETİM RAPORU

Bien Yapı Ürünleri Sanayi Turizm ve Ticaret Anonim Şirketi Genel Kurulu'na,

Giriş

Bien Yapı Ürünleri Sanayi Turizm ve Ticaret Anonim Şirket'i ("Şirket") ile bağlı ortaklıklarının (birlikte "Grup") 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ilgili özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 özet konsolide 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.

Sonu

Sınırlı denetimimize gre, iliřikteki ara dnem zet konsolide finansal tabloların, tm nemli ynleriyle, TMS 34 "Ara Dnem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi ekmemiřtir.

Nevados Bağımsız Denetim Anonim řirketi

Halil Saėlam, SMMM

Sorumlu Deneti

İstanbul, 19 Aėustos 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	335.383.621	155.522.534
Financial Investments	4	409.694.497	757.997.314
Trade Receivables		5.687.053.399	3.142.797.194
Trade Receivables Due From Related Parties	6,15	1.751.130.193	704.270.648
Trade Receivables Due From Unrelated Parties	6	3.935.923.206	2.438.526.546
Other Receivables		518.814.671	350.535.157
Other Receivables Due From Related Parties	7,15	54.653.161	49.918.116
Other Receivables Due From Unrelated Parties	7	464.161.510	300.617.041
Inventories	8	3.171.578.668	3.618.322.161
Prepayments		319.514.134	493.479.071
Other current assets		155.662.371	104.895.483
SUB-TOTAL		10.597.701.361	8.623.548.914
Total current assets		10.597.701.361	8.623.548.914
NON-CURRENT ASSETS			
Financial Investments	4	180.593	180.593
Other Receivables		779.842	795.419
Other Receivables Due From Unrelated Parties	7	779.842	795.419
Investment property	10	11.574.563	12.081.586
Property, plant and equipment	10	9.235.896.790	7.533.275.550
Right of Use Assets	11	56.926.393	58.022.002
Intangible assets and goodwill	10	29.784.830	84.946.703
Other intangible assets	10	29.784.830	84.946.703
Prepayments	9	675.580.354	1.106.686.630
Deferred Tax Asset		1.060.832.553	1.242.185.055
Other Non-current Assets		5.980.096	6.977.213
Total non-current assets		11.077.536.014	10.045.150.751
Total assets		21.675.237.375	18.668.699.665
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.839.311.003	2.345.031.162
Current Borrowings From Unrelated Parties	5	3.839.311.003	2.345.031.162
Bank Loans	5	3.591.703.215	1.980.814.339
Lease Liabilities	5	14.461.646	32.410.885
Issued Debt Instruments	5	232.995.074	331.605.523
Other short-term borrowings	5	151.068	200.415
Current Portion of Non-current Borrowings		301.548.654	276.166.088
Current Portion of Non-current Borrowings from Unrelated Parties		301.548.654	276.166.088
Bank Loans	5	301.548.654	276.166.088
Trade Payables		2.769.429.873	1.744.573.507
Trade Payables to Related Parties	6,15	884.217.924	554.786.883
Trade Payables to Unrelated Parties	6	1.885.211.949	1.189.786.624
Employee Benefit Obligations		75.046.705	60.399.549
Other Payables		507.341.120	133.246.203
Other Payables to Related Parties	7,15	462.209.030	109.999.070
Other Payables to Unrelated Parties	7	45.132.090	23.247.133
Deferred Income Other Than Contract Liabilities		1.569.004.723	433.287.226
Current provisions		89.174.895	61.988.223
Current provisions for employee benefits		68.892.024	51.670.180
Other current provisions		20.282.871	10.318.043
Other Current Liabilities		4.793.762	3.844.803
SUB-TOTAL		9.155.650.735	5.058.536.761
Total current liabilities		9.155.650.735	5.058.536.761
NON-CURRENT LIABILITIES			
Long Term Borrowings		602.740.287	185.661.626
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Unrelated Parties		602.740.287	185.661.626
Bank Loans	5	585.380.023	156.111.385

Lease Liabilities	5	17.360.264	29.550.241
Trade Payables		172.871.492	226.166.552
Trade Payables To Related Parties	6,15		7.384.307
Trade Payables To Unrelated Parties	6	172.871.492	218.782.245
Deferred Income Other Than Contract Liabilities		25.462.963	29.708.642
Non-current provisions		210.563.819	164.583.640
Non-current provisions for employee benefits		210.563.819	164.583.640
Deferred Tax Liabilities		31.195.795	
Total non-current liabilities		1.042.834.356	606.120.460
Total liabilities		10.198.485.091	5.664.657.221
EQUITY			
Equity attributable to owners of parent		11.476.752.284	13.004.042.444
Issued capital	13	361.000.000	361.000.000
Inflation Adjustments on Capital	13	1.929.930.674	1.929.930.674
Share Premium (Discount)		7.005.018.013	7.005.018.013
Effects of Business Combinations Under Common Control		1.472.113	1.472.113
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-269.560.985	-234.053.872
Gains (Losses) on Revaluation and Remeasurement		-269.560.985	-234.053.872
Gains (Losses) on Remeasurements of Defined Benefit Plans		-269.560.985	-234.053.872
Restricted Reserves Appropriated From Profits		294.416.739	294.416.739
Prior Years' Profits or Losses		3.646.258.777	6.099.270.657
Current Period Net Profit Or Loss		-1.491.783.047	-2.453.011.880
Total equity		11.476.752.284	13.004.042.444
Total Liabilities and Equity		21.675.237.375	18.668.699.665

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	4.457.813.342	5.652.088.448	2.425.010.763	2.597.401.365
Cost of sales	14	-3.529.202.608	-5.144.410.556	-1.826.469.366	-2.435.209.591
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		928.610.734	507.677.892	598.541.397	162.191.774
GROSS PROFIT (LOSS)		928.610.734	507.677.892	598.541.397	162.191.774
General Administrative Expenses		-145.425.819	-164.323.430	-76.806.745	-86.130.613
Marketing Expenses		-248.235.776	-316.221.945	-110.224.064	-160.051.655
Research and development expense		-58.978.634	-77.426.924	-28.688.465	-44.412.931
Other Income from Operating Activities		335.121.520	644.845.206	139.691.088	865.186.158
Other Expenses from Operating Activities		-528.731.727	-36.147.511	-246.438.287	-31.092.883
PROFIT (LOSS) FROM OPERATING ACTIVITIES		282.360.298	558.403.288	276.074.924	705.689.850
Investment Activity Income		54.015.516	239.760.879	-40.087.389	32.107.799
Investment Activity Expenses		-50.307.685	-170.984.854	-15.018.091	-48.444.801
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-43.554.610	-2.244.756	-41.027.166	-2.244.756
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		242.513.519	624.934.557	179.942.278	687.108.092
Finance income		206.785.851	59.493.155	154.162.756	19.938.727
Finance costs		-851.381.490	-747.240.998	-500.754.053	-354.363.437
Gains (losses) on net monetary position	17	-865.316.926	-1.358.216.569	-423.140.196	-151.203.569
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.267.399.046	-1.421.029.855	-589.789.215	201.479.813
Tax (Expense) Income, Continuing Operations		-224.384.001	351.132.760	-51.541.145	-79.245.950
Deferred Tax (Expense) Income		-224.384.001	351.132.760	-51.541.145	-79.245.950
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.491.783.047	-1.069.897.095	-641.330.360	122.233.863
PROFIT (LOSS)		-1.491.783.047	-1.069.897.095	-641.330.360	122.233.863
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-1.491.783.047	-1.069.897.095	-641.330.360	122.233.863
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç</i>		-4,13240000	-2,96370000		
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-35.507.113	22.744.642	-33.524.184	20.655.211
Gains (Losses) on Remeasurements of Defined Benefit Plans		-47.342.817	30.326.190	-44.698.912	27.540.282
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		11.835.704	-7.581.548	11.174.728	-6.885.071
Taxes Relating to Remeasurements of Defined Benefit Plans		11.835.704	-7.581.548	11.174.728	-6.885.071
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-35.507.113	22.744.642	-33.524.184	20.655.211
TOTAL COMPREHENSIVE INCOME (LOSS)		-1.527.290.160	-1.047.152.453	-674.854.544	142.889.074
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-1.527.290.160	-1.047.152.453	-674.854.544	142.889.074

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		33.621.656	-1.499.320.102
Profit (Loss)		-1.491.783.047	-1.069.897.095
Profit (Loss) from Continuing Operations		-1.491.783.047	-1.069.897.095
Adjustments to Reconcile Profit (Loss)		806.969.952	640.939.897
Adjustments for depreciation and amortisation expense	10,11	364.645.566	312.919.385
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-846.958	-3.506.290
Adjustments for provisions		-7.641.668	-122.298.971
Adjustments for Interest (Income) Expenses		394.371.068	260.037.440
Adjustments for Interest Income		-33.906.949	-37.471.427
Adjustments for interest expense		428.278.017	297.508.867
Adjustments for Tax (Income) Expenses		224.384.001	-351.132.760
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		9.315.232	-50.572.209
Adjustments Related to Gain and Losses on Net Monetary Position		-177.257.289	595.493.302
Changes in Working Capital		736.121.135	-1.041.751.821
Adjustments for decrease (increase) in trade accounts receivable		-2.541.585.630	-444.955.531
Adjustments for decrease (increase) in inventories		447.590.451	1.970.680
Adjustments for increase (decrease) in trade accounts payable		971.561.306	-284.638.335
Other Adjustments for Other Increase (Decrease) in Working Capital		1.858.555.008	-314.128.635
Decrease (Increase) in Other Assets Related with Operations		386.040.388	278.585.279
Increase (Decrease) in Other Payables Related with Operations		1.472.514.620	-592.713.914
Cash Flows from (used in) Operations		51.308.040	-1.470.709.019
Payments Related with Provisions for Employee Benefits		-17.686.384	-27.383.845
Income taxes refund (paid)			-1.227.238
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.588.011.767	1.294.567.900
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		338.987.585	2.065.089.090
Proceeds from sales of property, plant, equipment and intangible assets		56.131.152	
Proceeds from sales of property, plant and equipment	10	4.051.635	
Proceeds from sales of intangible assets	10	52.079.517	
Purchase of Property, Plant, Equipment and Intangible Assets		-2.017.037.453	-803.617.084
Purchase of property, plant and equipment	10	-2.013.310.795	-802.669.665
Purchase of intangible assets	10	-3.726.658	-947.419
Interest received		33.906.949	37.471.427
Other inflows (outflows) of cash			-4.375.533
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.710.846.509	476.078.400
Proceeds from borrowings		3.539.715.213	1.950.921.567
Repayments of borrowings		-1.601.980.804	-874.911.102
Payments of Lease Liabilities		-11.586.726	-10.432.127
Interest paid		-215.301.174	-589.499.938
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		156.456.398	271.326.198
Net increase (decrease) in cash and cash equivalents		156.456.398	271.326.198
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		155.522.534	658.941.782
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		23.404.689	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		335.383.621	930.267.980

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	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	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)	Gains (Losses) on Remeasurements of Defined Benefit Plans	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	361.000.000	1.929.930.674	7.005.018.013	1.472.113		-194.679.312			290.188.024	5.908.952.147	194.547.225	15.496.428.884	15.496.428.884
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								4.228.715	190.318.510	-194.547.225			
Total Comprehensive Income (Loss)						22.744.642					-1.069.897.095	-1.047.152.453	-1.047.152.453
Profit (loss)											-1.069.897.095	-1.069.897.095	-1.069.897.095
Other Comprehensive Income (Loss)						22.744.642						22.744.642	22.744.642
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													
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	361.000.000	1.929.930.674	7.005.018.013	1.472.113		-171.934.670			294.416.739	6.099.270.657	-1.069.897.095	14.449.276.431	14.449.276.431
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	361.000.000	1.929.930.674	7.005.018.013	1.472.113		-294.053.872			294.416.739	6.099.270.657	-2.453.011.880	13.004.042.444	13.004.042.444
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										-2.453.011.880	2.453.011.880		
Total Comprehensive Income (Loss)						-35.507.113					-1.491.783.047	-1.527.290.160	-1.527.290.160
Profit (loss)											-1.491.783.047	-1.491.783.047	-1.491.783.047
Other Comprehensive Income (Loss)						-35.507.113						-35.507.113	-35.507.113
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													

Previous Period
01.01.2024 - 30.06.2024

Current Period

01.01.2025 - 30.06.2025

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

361.000.000 1.929.930.674 7.005.018.013 1.472.113 -269.560.985 294.416.739 3.646.258.777 -1.491.783.047 11.476.752.284 11.476.752.284

Equity at end of period