



## KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	14.021.487	11.709.094
Financial Investments	4	2.934.508.493	1.373.561.709
Trade Receivables	6	1.937.926.105	1.209.168.538
Trade Receivables Due From Related Parties	5,6	35.550	0
Trade Receivables Due From Unrelated Parties	6	1.937.890.555	1.209.168.538
Other Receivables	7	9.477.446	76.127.559
Other Receivables Due From Unrelated Parties		9.477.446	76.127.559
Inventories	9	159.875.701	170.589.519
Prepayments	10	448.704.593	329.024.979
Prepayments to Unrelated Parties		448.704.593	329.024.979
<b>SUB-TOTAL</b>		<b>5.504.513.825</b>	<b>3.170.181.398</b>
<b>Total current assets</b>		<b>5.504.513.825</b>	<b>3.170.181.398</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	7	612.585	584.020
Other Receivables Due From Unrelated Parties		612.585	584.020
Property, plant and equipment	11	6.767.465.282	7.192.106.834
Right of Use Assets	12	314.871.331	398.812.136
Intangible assets and goodwill		4.251.680	6.089.861
Prepayments	10	531.254	26.442
Prepayments to Unrelated Parties		531.254	26.442
Deferred Tax Asset	19	16.294.705	169.657
<b>Total non-current assets</b>		<b>7.104.026.837</b>	<b>7.597.788.950</b>
<b>Total assets</b>		<b>12.608.540.662</b>	<b>10.767.970.348</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	2.224.750.017	492.815.338
Trade Payables	6	1.488.361.285	1.187.517.749
Trade Payables to Related Parties	5,6	25.881.805	22.928.455
Trade Payables to Unrelated Parties	6	1.462.479.480	1.164.589.294
Employee Benefit Obligations		138.954.499	128.186.909
Other Payables	7	70.108.648	414.736.495
Other Payables to Related Parties	5	0	140.481.138
Other Payables to Unrelated Parties	7	70.108.648	274.255.357
Deferred Income Other Than Contract Liabilities	10	685.214.711	351.336.001
Current provisions	13	6.339.133	9.050.578
<b>SUB-TOTAL</b>		<b>4.613.728.293</b>	<b>2.583.643.070</b>
<b>Total current liabilities</b>		<b>4.613.728.293</b>	<b>2.583.643.070</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	8	970.485.787	124.968.982
Non-current provisions	13	102.608.129	101.217.846
Non-current provisions for employee benefits		77.771.657	78.638.525
Other non-current provisions		24.836.472	22.579.321
Deferred Tax Liabilities	19	206.155.892	311.424.204
<b>Total non-current liabilities</b>		<b>1.279.249.808</b>	<b>537.611.032</b>
<b>Total liabilities</b>		<b>5.892.978.101</b>	<b>3.121.254.102</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		6.715.562.561	7.646.716.246
Issued capital	14	380.000.000	380.000.000
Inflation Adjustments on Capital		2.860.802.413	2.860.802.413
Treasury Shares (-)		-105.475.090	0
Share Premium (Discount)		1.522.822.104	1.628.297.194
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		219.168.403	208.255.265
Restricted Reserves Appropriated From Profits		525.943.413	420.468.323
Prior Years' Profits or Losses		2.068.838.019	1.946.862.874
Current Period Net Profit Or Loss		-756.536.701	202.030.177

Total equity		6.715.562.561	7.646.716.246
Total Liabilities and Equity		12.608.540.662	10.767.970.348

## Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
Revenue	15	7.970.910.534	9.534.425.447	3.148.771.134	3.248.920.450
Cost of sales	15	-7.944.158.858	-8.629.044.820	-3.053.126.870	-2.963.767.584
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		26.751.676	905.380.627	95.644.264	285.152.866
GROSS PROFIT (LOSS)		26.751.676	905.380.627	95.644.264	285.152.866
General Administrative Expenses	16	-108.456.869	-108.410.728	-33.412.669	-25.100.754
Marketing Expenses	16	-15.746.506	-10.791.105	-6.466.750	-3.480.589
Other Income from Operating Activities	17	653.537.901	684.420.702	200.669.665	205.274.172
Other Expenses from Operating Activities	17	-593.017.956	-695.074.307	-173.044.951	-204.662.478
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-36.931.754	775.525.189	83.389.559	257.183.217
Investment Activity Income		156.178.958	88.068.284	31.903.954	9.586.911
Investment Activity Expenses		-614.252	-5.215.468	-541.469	-5.201.111
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		118.632.952	858.378.005	114.752.044	261.569.017
Finance income	18	942.325.046	743.670.990	326.841.186	254.855.545
Finance costs	18	-1.405.878.767	-1.094.604.100	-414.393.995	-340.560.965
Gains (losses) on net monetary position		-472.633.847	-177.015.091	-151.960.183	-43.108.886
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-817.554.616	330.429.804	-124.760.948	132.754.711
Tax (Expense) Income, Continuing Operations		61.017.915	-192.370.826	5.536.670	-68.480.841
Current Period Tax (Expense) Income	19	0	-59.809.824	0	-42.197.861
Deferred Tax (Expense) Income	19	61.017.915	-132.561.002	5.536.670	-26.282.980
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-756.536.701	138.058.978	-119.224.278	64.273.870
PROFIT (LOSS)		-756.536.701	138.058.978	-119.224.278	64.273.870
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-756.536.701	138.058.978	-119.224.278	64.273.870
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	20	-1,99090000	0,36330000	-0,31370000	0,16910000
<b>Diluted Earnings Per Share</b>					

## Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		-756.536.701	138.058.978	-119.224.278	64.273.870
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>10.913.138</b>	<b>-3.664.950</b>	<b>6.603.447</b>	<b>1.338.992</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans		13.641.423	-4.581.188	8.254.309	1.673.740
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.728.285	916.238	-1.650.862	-334.748
Deferred Tax (Expense) Income	19	-2.728.285	916.238	-1.650.862	-334.748
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>	<b>0</b>		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>10.913.138</b>	<b>-3.664.950</b>	<b>6.603.447</b>	<b>1.338.992</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-745.623.563</b>	<b>134.394.028</b>	<b>-112.620.831</b>	<b>65.612.862</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-745.623.563	134.394.028	-112.620.831	65.612.862

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-2.075.351.227</b>	<b>-24.951.472</b>
Profit (Loss)		-756.536.701	138.058.978
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>812.353.573</b>	<b>1.752.215.132</b>
Adjustments for depreciation and amortisation expense		1.196.465.780	1.081.228.462
Adjustments for provisions		1.390.282	16.185.889
Adjustments for Interest (Income) Expenses		-162.860.449	220.401.888
Adjustments for Tax (Income) Expenses		-61.017.915	192.370.826
Adjustments for losses (gains) on disposal of non-current assets		-155.564.706	-82.865.721
Adjustments Related to Gain and Losses on Net Monetary Position		-6.059.419	324.893.788
<b>Changes in Working Capital</b>		<b>-2.090.574.596</b>	<b>-1.770.681.520</b>
Decrease (Increase) in Financial Investments		-1.560.946.785	-1.767.098.180
Adjustments for decrease (increase) in trade accounts receivable	6	-757.068.266	158.394.856
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	66.650.112	-24.891.908
Adjustments for decrease (increase) in inventories	9	10.713.818	-8.298.555
Decrease (Increase) in Prepaid Expenses	10	-120.184.426	120.336.383
Adjustments for increase (decrease) in trade accounts payable	6	59.002.571	-269.176.206
Adjustments for increase (decrease) in other operating payables		-130.659.440	15.064.496
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		333.878.710	8.365.492
Other Adjustments for Other Increase (Decrease) in Working Capital		8.039.110	-3.377.898
<b>Cash Flows from (used in) Operations</b>		<b>-2.034.757.724</b>	<b>119.592.590</b>
Payments Related with Provisions for Employee Benefits		-40.593.503	-40.287.830
Income taxes refund (paid)		0	-104.256.232
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-478.497.308</b>	<b>-504.254.369</b>
Proceeds from sales of property, plant, equipment and intangible assets		862.761.177	517.806.531
Purchase of Property, Plant, Equipment and Intangible Assets		-1.341.258.485	-1.022.060.900
Cash receipts from repayment of advances and loans made to other parties		0	0
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>2.558.981.841</b>	<b>-1.373.305.250</b>
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		-105.475.090	0
Payments to Acquire Entity's Shares		-105.475.090	
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		4.007.983.964	174.695.098
Repayments of borrowings		-1.380.021.458	-732.128.171
Payments of Lease Liabilities		-102.494.249	20.394.305
Dividends Paid		-80.055.032	-616.143.136
Interest paid		0	-220.123.346
Interest Received		219.043.706	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		5.133.306	-1.902.511.091
Net increase (decrease) in cash and cash equivalents		5.133.306	-1.902.511.091
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	3	<b>11.709.094</b>	<b>2.478.587.954</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.820.913	-447.432.824
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	3	<b>14.021.487</b>	<b>128.644.039</b>

# 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		
<b>Statement of changes in equity [abstract]</b>														
<b>Statement of changes in equity [line items]</b>														
<b>Equity at beginning of period</b>	380.000.000	2.860.802.413		1.628.297.193		204.819.511			327.659.034	297.535.245	2.542.906.013	8.242.020.409	0	8.242.020.409
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								92.809.291	2.450.096.722	-2.542.906.013				
Total Comprehensive Income (Loss)						-3.664.950					138.058.978	134.394.028	0	134.394.028
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											-616.143.136	-616.143.136	0	-616.143.136
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														
<b>Equity at end of period</b>	380.000.000	2.860.802.413		1.628.297.193		201.154.561			420.468.325	2.131.489.831	138.058.978	7.760.271.301	0	7.760.271.301
<b>Statement of changes in equity [abstract]</b>														
<b>Statement of changes in equity [line items]</b>														
<b>Equity at beginning of period</b>	380.000.000	2.860.802.413	0	1.628.297.194		208.255.265			420.468.323	1.946.862.874	202.030.177	7.646.716.246	0	7.646.716.246
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										202.030.177	-202.030.177	0		0
Total Comprehensive Income (Loss)						10.913.138					-756.536.701	-745.623.563		-745.623.563
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											-80.055.032	-80.055.032		-80.055.032
Decrease through Other Distributions to Owners														

Previous Period  
01.01.2024 - 30.09.2024

Current Period  
01.01.2025 - 30.09.2025

Increase (Decrease) through Treasury Share Transactions				-105,475,090	-105,475,090					105,475,090		-105,475,090	-105,475,090
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													
<b>Equity at end of period</b>				<b>380,000,000</b>	<b>2,860,802,413</b>	<b>-105,475,090</b>	<b>1,522,822,104</b>	<b>219,168,403</b>		<b>525,943,413</b>	<b>2,068,838,019</b>	<b>-756,536,701</b>	<b>6,715,562,561</b>