



KAMUYU AYDINLATMA PLATFORMU

BOĞAZIÇI BETON SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 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 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	1.093.324.548	12.679.907
Financial Investments	4	4.080.290.468	4.434.991.064
Trade Receivables	6	1.296.300.200	1.494.480.625
Trade Receivables Due From Related Parties	5,6	0	23.335
Trade Receivables Due From Unrelated Parties	6	1.296.300.200	1.494.457.290
Other Receivables	7	33.660.407	11.576.970
Inventories	9	197.845.504	181.214.837
Prepayments	10	656.548.816	499.953.168
SUB-TOTAL		7.357.969.943	6.634.896.571
Total current assets		7.357.969.943	6.634.896.571
NON-CURRENT ASSETS			
Other Receivables	7	723.771	474.702
Property, plant and equipment	11	8.083.340.602	8.136.252.271
Right of Use Assets	12	383.487.305	312.765.110
Intangible assets and goodwill		3.759.561	4.465.744
Prepayments	10	120.756	120.756
Deferred Tax Asset	19	10.619.063	6.165.194
Total non-current assets		8.482.051.058	8.460.243.777
Total assets		15.840.021.001	15.095.140.348
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Portion of Non-current Borrowings	8	3.645.164.321	3.148.357.304
Trade Payables	6	1.581.116.954	1.766.740.403
Trade Payables to Related Parties	5,6	29.771.824	22.195.013
Trade Payables to Unrelated Parties	6	1.551.345.130	1.744.545.390
Employee Benefit Obligations		219.051.091	147.098.216
Other Payables	7	25.795.024	44.927.471
Other Payables to Related Parties	5	0	0
Other Payables to Unrelated Parties	7	25.795.024	44.927.471
Deferred Income Other Than Contract Liabilities	10	924.085.918	1.002.386.532
Current tax liabilities, current		0	10.988.834
Current provisions	13	7.239.616	7.624.582
SUB-TOTAL		6.402.452.924	6.128.123.342
Total current liabilities		6.402.452.924	6.128.123.342
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	2.006.358.248	1.109.701.236
Non-current provisions	13	130.705.038	118.728.780
Non-current provisions for employee benefits		102.834.346	91.716.700
Other non-current provisions		27.870.692	27.012.080
Deferred Tax Liabilities	19	484.914.639	455.334.240
Total non-current liabilities		2.621.977.925	1.683.764.256
Total liabilities		9.024.430.849	7.811.887.598
EQUITY			
Equity attributable to owners of parent		6.815.590.152	7.283.252.750
Issued capital	14	380.000.000	380.000.000
Inflation Adjustments on Capital		3.341.499.784	3.341.499.784
Treasury Shares (-)		-189.964.498	-152.119.275
Share Premium (Discount)		1.679.852.567	1.717.697.790
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-14.847.526	-7.862.576
Restricted Reserves Appropriated From Profits		683.885.208	646.039.985
Prior Years' Profits or Losses		1.357.997.042	2.620.514.187
Current Period Net Profit Or Loss		-422.832.425	-1.262.517.145
Total equity		6.815.590.152	7.283.252.750
Total Liabilities and Equity		15.840.021.001	15.095.140.348

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	15	2.563.409.814	2.758.384.526
Cost of sales	15	-2.784.359.926	-2.724.701.631
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-220.950.112	33.682.895
GROSS PROFIT (LOSS)		-220.950.112	33.682.895
General Administrative Expenses	16	-51.083.940	-51.775.673
Marketing Expenses	16	-13.971.535	-5.795.874
Other Income from Operating Activities	17	307.591.953	370.214.470
Other Expenses from Operating Activities	17	-269.226.779	-402.481.339
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-247.640.413	-56.155.521
Investment Activity Income		358.400	84.122.335
Investment Activity Expenses		-323.251.022	-82.644
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-570.533.035	27.884.170
Finance income	18	425.098.892	290.690.906
Finance costs	18	-361.049.779	-491.012.808
Gains (losses) on net monetary position		151.506.871	-134.959.489
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-354.977.051	-307.397.221
Tax (Expense) Income, Continuing Operations		-67.855.374	50.926.651
Current Period Tax (Expense) Income	19	0	0
Deferred Tax (Expense) Income	19	-67.855.374	50.926.651
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-422.832.425	-256.470.570
PROFIT (LOSS)		-422.832.425	-256.470.570
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-422.832.425	-256.470.570
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	-1,11270000	-0,67490000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-422.832.425	-256.470.570
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.984.950	10.601.740
Gains (Losses) on Remeasurements of Defined Benefit Plans		-8.731.188	13.252.175
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.746.238	-2.650.435
Deferred Tax (Expense) Income	19	1.746.238	-2.650.435
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)		-6.984.950	10.601.740
TOTAL COMPREHENSIVE INCOME (LOSS)		-429.817.375	-245.868.830
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-429.817.375	-245.868.830

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		357.195.848	-1.949.358.797
Profit (Loss)		-422.832.425	-256.470.570
Adjustments to Reconcile Profit (Loss)		662.014.547	278.284.220
Adjustments for depreciation and amortisation expense		437.075.847	417.601.665
Adjustments for provisions		11.976.258	11.878.677
Adjustments for Interest (Income) Expenses		-169.421.780	41.555.464
Adjustments for Tax (Income) Expenses		67.855.374	-50.926.651
Adjustments for losses (gains) on disposal of non-current assets		322.892.622	-84.039.691
Adjustments Related to Gain and Losses on Net Monetary Position		-8.363.774	-57.785.244
Changes in Working Capital		144.320.023	-1.958.873.725
Decrease (Increase) in Financial Investments		354.700.596	-1.181.390.920
Adjustments for decrease (increase) in trade accounts receivable	6	199.180.529	-592.134.465
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	-22.083.439	5.097.636
Adjustments for decrease (increase) in inventories	9	-16.630.667	9.577.070
Decrease (Increase) in Prepaid Expenses	10	-156.595.648	-235.321.463
Adjustments for increase (decrease) in trade accounts payable	6	-188.137.128	-3.571.176
Adjustments for increase (decrease) in other operating payables		-19.132.446	-161.928.281
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-78.300.614	149.207.675
Other Adjustments for Other Increase (Decrease) in Working Capital		71.318.840	51.590.199
Cash Flows from (used in) Operations		383.502.145	-1.937.060.075
Payments Related with Provisions for Employee Benefits		-15.317.463	-12.298.722
Income taxes refund (paid)		-10.988.834	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-616.256.014	-150.869.457
Proceeds from sales of property, plant, equipment and intangible assets		531.608.400	318.629.769
Purchase of Property, Plant, Equipment and Intangible Assets		-1.147.864.414	-469.499.226
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.365.737.365	2.104.030.190
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		-37.845.223	0
Payments to Acquire Entity's Shares		-37.845.223	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		1.634.538.639	2.964.753.532
Repayments of borrowings		-265.471.595	-829.896.229
Payments of Lease Liabilities		-136.419.813	-50.357.505
Interest paid		170.935.357	19.530.392
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.106.677.199	3.801.936
Net increase (decrease) in cash and cash equivalents		1.106.677.199	3.801.936
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	12.679.907	13.445.865
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-26.032.558	-1.319.026
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	1.093.324.548	15.928.775

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	
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	380.000.000	3.341.499.784	0	1.869.817.065	239.145.072			482.834.980	2.235.634.526	231.996.636	8.780.928.063	0	8.780.928.063
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									231.996.636	-231.996.636			
Total Comprehensive Income (Loss)					10.601.740					-256.470.570	-245.868.830	0	-245.868.830
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	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	3.341.499.784	0	1.869.817.065	249.746.812			482.834.980	2.467.631.162	-256.470.570	8.535.059.233	0	8.535.059.233
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	380.000.000	3.341.499.784	-152.119.275	1.717.697.790	-7.862.576			646.039.985	2.620.514.187	-1.262.517.145	7.283.252.750	0	7.283.252.750
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									-1.262.517.145	1.262.517.145			0
Total Comprehensive Income (Loss)					-6.984.950					-422.832.425	-429.817.375		-429.817.375
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													

Previous Period
01.01.2025 - 31.03.2025

Current Period
01.01.2026 - 31.03.2026

Increase (Decrease) through Treasury Share Transactions				-37,845,223	-37,845,223					37,845,223		-37,845,223	-37,845,223	
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	3,341,499,784	-189,964,498	1,679,852,567	-14,847,526		683,885,208	1,357,997,042	-422,832,425	6,815,590,152	6,815,590,152