



KAMUYU AYDINLATMA PLATFORMU

BRİSA BRİDGESTONE SABANCI LASTİK SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Brisa 2024 3rd Period Financial Report



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	7.741.605.867	17.829.111.549
Financial Investments		1.519.584.560	1.809.687.684
Time Deposits	3	1.519.584.560	1.809.687.684
Trade Receivables	6	6.121.338.303	5.188.409.406
Trade Receivables Due From Related Parties	22	497.641.603	488.667.245
Trade Receivables Due From Unrelated Parties		5.623.696.700	4.699.742.161
Other Receivables		167.462.612	90.965.610
Other Receivables Due From Related Parties	22	762.551	746.797
Other Receivables Due From Unrelated Parties		166.700.061	90.218.813
Derivative Financial Assets		31.407.271	113.058.164
Derivative Financial Assets Held for Hedging	5	31.407.271	113.058.164
Inventories	7	5.051.471.881	4.466.832.780
Prepayments		618.441.355	330.140.655
Prepayments to Unrelated Parties	8	618.441.355	330.140.655
Current Tax Assets	21	59.257.582	17.313.253
Other current assets		15.403.463	83.863.863
Other Current Assets Due From Unrelated Parties		15.403.463	83.863.863
SUB-TOTAL		21.325.972.894	29.929.382.964
Total current assets		21.325.972.894	29.929.382.964
NON-CURRENT ASSETS			
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		235.060	282.159
Other Receivables Due From Unrelated Parties		235.060	282.159
Derivative Financial Assets		980.438.197	1.636.172.156
Derivative Financial Assets Held for Hedging	5	980.438.197	1.636.172.156
Property, plant and equipment	9	17.304.142.429	16.587.894.870
Land Improvements		409.826.880	427.965.126
Buildings		4.487.120.430	4.542.873.396
Machinery And Equipments		9.393.997.200	9.504.768.210
Vehicles		213.150.324	198.029.612
Fixtures and fittings		576.066.179	657.189.330
Construction in Progress		1.710.266.412	696.776.879
Other property, plant and equipment		513.715.004	560.292.317
Right of Use Assets	10	121.625.206	119.607.072
Intangible assets and goodwill		1.229.751.243	1.315.448.511
Goodwill	12	86.537.575	86.537.575
Rights Regarding Concession Arrangements	11	305.901.678	355.659.209
Other Rights	11	9.547.296	5.585.904
Capitalized Development Costs	11	686.319.266	713.823.520
Other intangible assets	11	141.445.428	153.842.303
Prepayments		199.586.188	327.523.092
Prepayments to Unrelated Parties	8	199.586.188	327.523.092
Deferred Tax Asset	21	9.414.620	433.552.737
Total non-current assets		19.845.192.943	20.420.480.597
Total assets		41.171.165.837	50.349.863.561
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.014.780.327	520.642.866
Current Borrowings From Unrelated Parties		2.014.780.327	520.642.866
Bank Loans	4	1.983.040.136	424.553.194
Lease Liabilities		12.353.896	10.941.899
Other short-term borrowings		19.386.295	85.147.773
Current Portion of Non-current Borrowings		6.524.917.575	12.752.637.286
Current Portion of Non-current Borrowings from Unrelated Parties		6.524.917.575	12.752.637.286
Bank Loans	4	6.502.821.984	12.740.743.683
Lease Liabilities		22.095.591	11.893.603

Trade Payables		6.957.476.593	8.733.898.850
Trade Payables to Related Parties	22	2.695.574.733	3.119.451.673
Trade Payables to Unrelated Parties		4.261.901.860	5.614.447.177
Employee Benefit Obligations		366.497.679	201.631.588
Other Payables		231.106.942	159.719.734
Other Payables to Related Parties	22	4.371.566	4.319.570
Other Payables to Unrelated Parties		226.735.376	155.400.164
Contract Liabilities		205.134.565	187.757.489
Contract Liabilities from Sale of Goods and Service Contracts	8	205.134.565	187.757.489
Derivative Financial Liabilities		13.648.924	166.859.872
Derivative Financial Liabilities Held for trading	5	13.648.924	166.859.872
Deferred Income Other Than Contract Liabilities		85.591.207	214.994.684
Deferred Income Other Than Contract Liabilities from Unrelated Parties		85.591.207	214.994.684
Current tax liabilities, current	21	16.162.141	15.545.950
Current provisions		1.417.409.685	522.165.495
Current provisions for employee benefits		217.693.546	283.056.809
Other current provisions	13	1.199.716.139	239.108.686
Other Current Liabilities		24.171.607	15.173.088
Other Current Liabilities to Unrelated Parties		24.171.607	15.173.088
SUB-TOTAL		17.856.897.245	23.491.026.902
Total current liabilities		17.856.897.245	23.491.026.902
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.183.619.516	7.937.260.335
Long Term Borrowings From Unrelated Parties		5.183.619.516	7.937.260.335
Bank Loans	4	5.146.467.213	7.878.084.069
Lease Liabilities		37.152.303	59.176.266
Non-current provisions		539.299.272	653.626.920
Non-current provisions for employee benefits		539.299.272	653.626.920
Total non-current liabilities		5.722.918.788	8.590.887.255
Total liabilities		23.579.816.033	32.081.914.157
EQUITY			
Equity attributable to owners of parent		17.498.211.104	18.164.455.867
Issued capital	15	305.116.875	305.116.875
Inflation Adjustments on Capital	15	7.684.323.238	7.684.323.238
Share Premium (Discount)	15	108.780	108.780
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-665.453.105	-673.411.652
Gains (Losses) on Revaluation and Remeasurement		-665.453.105	-673.411.652
Gains (Losses) on Remeasurements of Defined Benefit Plans		-665.453.105	-673.411.652
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		72.256.307	-108.272.898
Exchange Differences on Translation		1.837.830	-1.754.150
Gains (Losses) on Hedge		70.418.477	-106.518.748
Gains (Losses) on Cash Flow Hedges		70.418.477	-106.518.748
Restricted Reserves Appropriated From Profits		2.342.333.886	2.206.757.040
Legal Reserves	15	2.342.333.886	2.206.757.040
Prior Years' Profits or Losses	15	7.241.031.152	3.334.938.272
Current Period Net Profit Or Loss	15	518.493.971	5.414.896.212
Non-controlling interests	15	93.138.700	103.493.537
Total equity		17.591.349.804	18.267.949.404
Total Liabilities and Equity		41.171.165.837	50.349.863.561

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	23.985.529.080	26.815.638.378	7.608.979.945	8.663.295.700
Cost of sales	16-17	-18.444.011.487	-20.305.337.468	-6.252.820.802	-6.595.322.726
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.541.517.593	6.510.300.910	1.356.159.143	2.067.972.974
GROSS PROFIT (LOSS)		5.541.517.593	6.510.300.910	1.356.159.143	2.067.972.974
General Administrative Expenses	17	-960.370.267	-952.889.853	-338.298.319	-318.578.181
Marketing Expenses	17	-2.584.215.145	-2.516.286.558	-817.188.869	-846.815.228
Research and development expense	17	-80.047.594	-99.045.389	-7.788.916	-31.581.359
Other Income from Operating Activities	18	1.852.646.925	1.794.608.295	601.256.436	453.266.368
Other Expenses from Operating Activities	18	-2.233.155.413	-2.159.442.869	-625.763.859	-484.508.280
Other gains (losses)	17	6.759.224	-31.958.005	12.889.738	-8.970.254
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.543.135.323	2.545.286.531	181.265.354	830.786.040
Investment Activity Income	19	295.625.871	673.021.366	65.587.833	213.821.049
Investment Activity Expenses	19	-564.006	-15.800.160	316.456	-14.378.026
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.838.197.188	3.202.507.737	247.169.643	1.030.229.063
Finance income	20	2.115.327.002	1.530.958.060	453.657.777	462.832.879
Finance costs	20	-4.315.239.794	-2.769.711.356	-1.404.665.954	-850.107.221
Gains (losses) on net monetary position		1.351.144.095	2.006.796.254	538.333.979	1.049.977.785
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		989.428.491	3.970.550.695	-165.504.555	1.692.932.506
Tax (Expense) Income, Continuing Operations		-481.289.356	-1.749.045.554	-141.722.103	-1.006.631.656
Current Period Tax (Expense) Income	21	-79.447.090	-498.573.488	15.026.286	-94.327.866
Deferred Tax (Expense) Income	21	-401.842.266	-1.250.472.066	-156.748.389	-912.303.790
PROFIT (LOSS) FROM CONTINUING OPERATIONS		508.139.135	2.221.505.141	-307.226.658	686.300.850
PROFIT (LOSS)		508.139.135	2.221.505.141	-307.226.658	686.300.850
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-10.354.836	-16.759.421	-65.939	-17.292.783
Owners of Parent		518.493.971	2.238.264.562	-307.160.719	703.593.633
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 / (Kayıp)</i>		1,53700000	6,68500000	-0,98000000	2,02900000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sulandırılmış Pay Başına Kazanç / (Kayıp)</i>		1,53700000	6,68500000	-0,98000000	2,02900000

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		508.139.135	2.221.505.141	-307.226.658	686.300.850
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		7.958.547	-61.427.866	15.321.012	28.537.830
Gains (Losses) on Remeasurements of Defined Benefit Plans		10.611.396	-81.903.823	20.428.016	38.050.439
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.652.849	20.475.957	-5.107.004	-9.512.609
Deferred Tax (Expense) Income	21	-2.652.849	20.475.957	-5.107.004	-9.512.609
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		180.529.204	92.989.647	2.356.919	-12.854.702
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		196.580.228	53.139.996	11.563.102	-21.268.401
Gains (Losses) on Cash Flow Hedges		196.580.228	53.139.996	11.563.102	-21.268.401
Change in Value of Foreign Currency Basis Spreads		3.591.979	5.046.480	5.480.008	4.907.937
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		3.591.979	5.046.480	5.480.008	4.907.937
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-19.643.003	34.803.171	-14.686.191	3.505.762
Deferred Tax (Expense) Income	21	-19.643.003	34.803.171	-14.686.191	3.505.762
OTHER COMPREHENSIVE INCOME (LOSS)		188.487.751	31.561.781	17.677.931	15.683.128
TOTAL COMPREHENSIVE INCOME (LOSS)		696.626.886	2.253.066.922	-289.548.727	701.983.978
Total Comprehensive Income Attributable to					
Non-controlling Interests		-10.354.836	-16.759.421	-65.939	-17.292.783
Owners of Parent		706.981.722	2.269.826.343	-289.482.788	719.276.761



Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.914.783.066	2.316.945.427
Profit (Loss)		508.139.135	2.221.505.141
Profit (Loss) from Continuing Operations		508.139.135	2.221.505.141
Adjustments to Reconcile Profit (Loss)		5.424.340.238	3.460.889.057
Adjustments for depreciation and amortisation expense	17	1.659.174.405	1.490.203.058
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-15.917.948	-1.954.553
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-15.917.948	-1.954.553
Adjustments for provisions		1.421.597.015	1.499.872.817
Adjustments for (Reversal of) Provisions Related with Employee Benefits		307.989.952	319.343.970
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	38.492.928	31.481.401
Adjustments for (Reversal of) Other Provisions	13	1.075.114.135	1.149.047.446
Adjustments for Interest (Income) Expenses		2.797.421.824	1.679.801.333
Adjustments for Interest Income	18-20	-1.624.076.664	-998.693.764
Adjustments for interest expense	18-20	3.995.031.032	2.472.862.302
Deferred Financial Expense from Credit Purchases	6	-227.104.242	-170.938.474
Unearned Financial Income from Credit Sales	6	653.571.698	376.571.269
Adjustments for Losses (Gains) on Barter Transactions		67.900.973	289.226.750
Adjustments for fair value losses (gains)		41.134.346	-345.736.432
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	5	41.134.346	-345.736.432
Adjustments for Tax (Income) Expenses	21	481.289.356	1.749.045.554
Adjustments for losses (gains) on disposal of non-current assets		-3.237.611	14.989.339
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-3.237.611	14.989.339
Other adjustments for which cash effects are investing or financing cash flow		-481.587.371	-1.115.104.854
Adjustments Related to Gain and Losses on Net Monetary Position		-543.434.751	-1.799.453.955
Changes in Working Capital		-3.653.262.060	-2.677.143.039
Adjustments for decrease (increase) in trade accounts receivable		-1.497.068.770	-204.374.639
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.497.068.770	-204.374.639
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		22.793.584	-273.273.914
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		22.793.584	-273.273.914
Adjustments for decrease (increase) in inventories		-837.096.622	431.070.904
Decrease (Increase) in Prepaid Expenses		-160.340.766	-149.361.021
Adjustments for increase (decrease) in trade accounts payable		-1.314.774.904	-2.997.266.054
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.314.774.904	-2.997.266.054
Increase (Decrease) in Employee Benefit Liabilities		164.866.091	150.162.243
Adjustments for increase (decrease) in other operating payables		80.385.728	247.870.797
Increase (Decrease) in Other Operating Payables to Unrelated Parties		80.385.728	247.870.797
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-112.026.401	118.028.645
Cash Flows from (used in) Operations		2.279.217.313	3.005.251.159
Interest paid		-68.276.951	-74.477.541
Interest received		41.853.915	8.798.569
Payments Related with Provisions for Employee Benefits		-110.250.518	-392.577.997
Payments Related with Other Provisions		-223.297.638	-131.662.105
Income taxes refund (paid)		-120.577.859	-438.367.853
Other inflows (outflows) of cash		116.114.804	339.981.195
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.755.906.095	-130.383.128
Proceeds from sales of property, plant, equipment and intangible assets		5.842.621	3.597.545

Proceeds from sales of property, plant and equipment		5.842.621	3.597.545
Purchase of Property, Plant, Equipment and Intangible Assets		-2.345.849.332	-1.397.804.220
Purchase of property, plant and equipment		-2.345.849.332	-1.397.804.220
Interest received	19	291.824.254	666.042.020
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	3-19	292.276.362	597.781.527
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-5.397.927.533	4.866.111.754
Proceeds from borrowings		3.100.749.836	6.751.674.867
Proceeds from Loans	4	3.166.511.314	6.704.025.517
Proceeds from Factoring Transactions	4	-65.761.478	47.649.350
Repayments of borrowings		-9.261.410.338	-2.838.040.403
Loan Repayments	4	-9.261.410.338	-2.838.040.403
Payments of Lease Liabilities	4	-32.043.753	-28.349.612
Dividends Paid		-1.373.226.486	-2.370.917.363
Interest paid	4	-3.724.857.183	-1.463.203.301
Interest Received		1.816.342.770	904.314.462
Other inflows (outflows) of cash		4.076.517.621	3.910.633.104
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.239.050.562	7.052.674.053
Net increase (decrease) in cash and cash equivalents		-5.239.050.562	7.052.674.053
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	17.481.973.412	8.135.816.325
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.614.335.099	-2.706.690.620
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	7.628.587.751	12.481.799.758

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	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)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss				
Gains (Losses) on Remeasurements of Defined Benefit Plans				Cash Flow Hedges										
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	305.116.875	7.684.323.238	108.780	-60.130.911	-8.008.261	427.119.263			1.943.393.064	2.560.429.674	3.408.789.937	15.661.141.659	121.259.736	15.782.401.395
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								263.363.976	3.145.425.961	-3.408.789.937				
Total Comprehensive Income (Loss)				-61.427.865	5.046.481	87.943.166					2.238.264.561	2.269.826.343	-16.759.421	2.253.066.922
Profit (loss)														
Other Comprehensive Income (Loss)														
Issue of equity														
Capital Decrease														
Capital Advance														
Effect of Merger or Liquidation or Division													0	0
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid												-2.370.917.363	-2.370.917.363	-2.370.917.363
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	305.116.875	7.684.323.238	108.780	-721.558.776	-2.961.780	515.062.429			2.206.757.040	3.334.938.272	2.238.264.561	15.560.050.639	104.500.315	15.664.550.954
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	305.116.875	7.684.323.238	108.780	-673.411.652	-1.754.150	-106.518.748			2.206.757.040	3.334.938.272	5.414.896.212	18.164.455.867	103.493.537	18.267.940.404
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								135.576.846	5.279.319.366	-5.414.896.212				
Total Comprehensive Income (Loss)				7.958.547	3.591.980	176.937.225					518.493.971	706.981.723	-10.354.837	696.626.886
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														

Previous Period
01.01.2023 - 30.09.2023

