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KAMUYU AYDINLATMA PLATFORMU

BİZİM TOPTAN SATIŞ MAĞAZALARI A.Ş.
Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Bizim Toptan Satış Mağazaları A.Ş. Genel Kurulu'na

Giriş

Bizim Toptan Satış Mağazaları A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) ilişikteki 30 Haziran 2022 tarihli özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının (Dipnot 1-25) sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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.

Diğer Bilgiler

Diğer bilgilerden Grup yönetimi sorumludur. Diğer bilgiler Ek 'te yer alan, TFRS kapsamında bir ölçüm kriteri bulunmayan "Diğer Bilgileri" içermektedir ve ilişikte yer alan ara dönem özet konsolide finansal bilgiler ile bu ara dönem özet konsolide finansal bilgilere ilişkin denetçi raporu tarafından kapsanmamaktadır.

İlişikte yer alan ara dönem özet konsolide finansal bilgilere ilişkin sonucumuz, söz konusu diğer bilgileri kapsamamaktadır ve diğer bilgilere ilişkin herhangi bir güvence vermemekteyiz.

Ara dönem özet konsolide finansal bilgilerin sınırlı denetimi kapsamında sorumluluğumuz, yukarıda belirtilmiş olan diğer bilgileri okumak ve bunu yaparken diğer bilgilerin ara dönem özet konsolide finansal bilgiler ve sınırlı denetimden edindiğimiz bilgi ile önemli seviyede tutarsız olup olmadığını, ya da başka bir şekilde önemli ölçüde yanlış gösterilip gösterilmediklerini değerlendirmektir. Yaptığımız çalışmalara göre diğer bilgilerde önemli ölçüde bir yanlışlık olduğuna hükmedersek, bulgularımızı raporlamamız gerekmektedir. Diğer bilgilere ilişkin raporumuzda yer vermemiz gereken herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Adnan Akan, SMMM

Sorumlu Denetçi

İstanbul, 16 Ağustos 2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	365.841.879	585.389.621
Trade Receivables		309.394.375	173.585.414
Trade Receivables Due From Related Parties	5,23	8.649.603	6.872.024
Trade Receivables Due From Unrelated Parties	5	300.744.772	166.713.390
Other Receivables		1.754.154	1.505.217
Other Receivables Due From Related Parties	6,23	0	1.426.957
Other Receivables Due From Unrelated Parties	6	1.754.154	78.260
Inventories	7	1.612.049.045	733.557.865
Prepayments	8	88.986.620	42.870.580
Other current assets		23.899.961	3.960.365
SUB-TOTAL		**2.401.926.034**	**1.540.869.062**
Total current assets		**2.401.926.034**	**1.540.869.062**
NON-CURRENT ASSETS			
Other Receivables		8.326.328	4.487.429
Other Receivables Due From Unrelated Parties	6	8.326.328	4.487.429
Property, plant and equipment	9	390.755.270	299.449.463
Right of Use Assets	9	248.087.783	197.184.132
Intangible assets and goodwill	10	53.075.031	58.900.435
Prepayments	8	0	165.219
Deferred Tax Asset	21	52.627.692	37.441.309
Total non-current assets		**752.872.104**	**597.627.987**
Total assets		**3.154.798.138**	**2.138.497.049**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		99.396.177	77.947.066
Current Borrowings From Related Parties		300.447	251.248
Lease Liabilities	4	300.447	251.248
Current Borrowings From Unrelated Parties		99.095.730	77.695.818
Lease Liabilities	4	99.095.730	77.695.818
Trade Payables		2.330.424.859	1.540.384.205
Trade Payables to Related Parties	5,23	243.577.574	244.734.390
Trade Payables to Unrelated Parties	5	2.086.847.285	1.295.649.815
Employee Benefit Obligations	12	59.703.022	19.589.604
Other Payables		617.924	0
Other Payables to Related Parties	6,23	617.924	0
Deferred Income Other Than Contract Liabilities	8	20.796.633	10.182.487
Current tax liabilities, current	21	14.939.680	21.505.163
Current provisions		100.066.459	54.698.101
Current provisions for employee benefits	12	55.943.584	27.703.064
Other current provisions	11	44.122.875	26.995.037
Other Current Liabilities		7.040.011	6.008.709
Other Current Liabilities to Related Parties	13	72.667	22.365
Other Current Liabilities to Unrelated Parties	13	6.967.344	5.986.344
SUB-TOTAL		**2.632.984.765**	**1.730.315.335**
Total current liabilities		**2.632.984.765**	**1.730.315.335**
NON-CURRENT LIABILITIES			
Long Term Borrowings		180.649.775	143.913.801
Long Term Borrowings From Related Parties		789.926	686.906
Lease Liabilities	4	789.926	686.906
Long Term Borrowings From Unrelated Parties		179.859.849	143.226.895
Lease Liabilities	4	179.859.849	143.226.895
Deferred Income Other Than Contract Liabilities	8	5.778.460	5.932.203
Non-current provisions		58.447.828	42.240.820
Non-current provisions for employee benefits	12	58.447.828	42.240.820
Total non-current liabilities		**244.876.063**	**192.086.824**
Total liabilities		**2.877.860.828**	**1.922.402.159**
EQUITY			

Equity attributable to owners of parent		276.964.057	216.118.005
Issued capital	14	60.000.000	60.000.000
Treasury Shares (-)		-13.533.492	-13.533.492
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-22.196.670	-21.566.572
Gains (Losses) on Revaluation and Remeasurement		-22.196.670	-21.566.572
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-22.196.670	-21.566.572
Restricted Reserves Appropriated From Profits	14	14.330.810	14.330.810
Prior Years' Profits or Losses	14	176.887.259	94.619.369
Current Period Net Profit Or Loss		61.476.150	82.267.890
Non-controlling interests		-26.747	-23.115
Total equity		**276.937.310**	**216.094.890**
Total Liabilities and Equity		**3.154.798.138**	**2.138.497.049**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	5.495.924.408	3.075.766.188	3.147.837.902	1.629.010.529
Cost of sales	15	-4.645.182.416	-2.718.997.755	-2.659.225.374	-1.446.427.226
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		850.741.992	356.768.433	488.612.528	182.583.303
GROSS PROFIT (LOSS)		850.741.992	356.768.433	488.612.528	182.583.303
General Administrative Expenses	16,17	-99.072.332	-39.687.131	-51.818.076	-19.759.403
Marketing Expenses	16,17	-453.487.055	-212.622.912	-254.516.254	-109.611.779
Other Income from Operating Activities	18	35.719.954	27.199.003	21.411.467	15.807.346
Other Expenses from Operating Activities	18	-177.778.966	-94.117.321	-105.053.740	-46.862.328
PROFIT (LOSS) FROM OPERATING ACTIVITIES		156.123.593	37.540.072	98.635.925	22.157.139
Investment Activity Income	19	33.563.876	25.037.493	13.953.031	12.884.614
Investment Activity Expenses	19	-700.303	-1.079.887	-700.303	-838.769
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		188.987.166	61.497.678	111.888.653	34.202.984
Finance costs	20	-93.614.871	-55.219.945	-55.021.115	-28.370.257
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		95.372.295	6.277.733	56.867.538	5.832.727
Tax (Expense) Income, Continuing Operations		-33.899.777	-28.388	-20.441.210	-8.466
Current Period Tax (Expense) Income	21	-48.928.635	0	-19.778.335	0
Deferred Tax (Expense) Income	21	15.028.858	-28.388	-662.875	-8.466
PROFIT (LOSS) FROM CONTINUING OPERATIONS		61.472.518	6.249.345	36.426.328	5.824.261
PROFIT (LOSS)		61.472.518	6.249.345	36.426.328	5.824.261
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-3.632	-24.079	0	-6.216
Owners of Parent		61.476.150	6.273.424	36.426.328	5.830.477
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kar/Zarar	22	1,02500000	0,10600000	0,60700000	0,09900000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-630.098	-871.183	-3.203.716	-500.266
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-630.098	-871.183	-3.203.716	-500.266
Deferred Tax (Expense) Income	21	157.525	217.796	800.931	125.067
Taxes Relating to Remeasurements of Defined Benefit Plans	14	-787.623	-1.088.979	-4.004.647	-625.333
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-630.098**	**-871.183**	**-3.203.716**	**-500.266**
TOTAL COMPREHENSIVE INCOME (LOSS)		**60.842.420**	**5.378.162**	**33.222.612**	**5.323.995**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-3.632	-24.079	0	-6.216
Owners of Parent		60.846.052	5.402.241	33.222.612	5.330.211

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-96.003.778**	**35.374.119**
Profit (Loss)		61.472.518	6.249.345
Profit (Loss) from Continuing Operations		61.472.518	6.249.345
Adjustments to Reconcile Profit (Loss)		**234.199.414**	**100.644.697**
Adjustments for depreciation and amortisation expense	9,10	62.670.034	42.880.657
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-24.500.000	318.842
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-24.500.000	318.842
Adjustments for provisions	11,12	95.905.601	20.188.107
Adjustments for Interest (Income) Expenses	19,20	28.226.681	30.447.424
Adjustments for Tax (Income) Expenses	21	33.899.777	28.388
Adjustments for losses (gains) on disposal of non-current assets	19	700.303	1.079.887
Other adjustments to reconcile profit (loss)		37.297.018	5.701.392
Changes in Working Capital		**-298.232.694**	**-43.844.140**
Adjustments for decrease (increase) in trade accounts receivable		-135.808.961	-70.648.225
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-24.027.432	-5.138.508
Adjustments for decrease (increase) in inventories		-853.991.180	-97.964.602
Decrease (Increase) in Prepaid Expenses		-45.950.821	4.010.243
Adjustments for increase (decrease) in trade accounts payable		709.322.653	123.683.420
Adjustments for increase (decrease) in other operating payables		52.223.047	2.213.532
Cash Flows from (used in) Operations		**-2.560.762**	**63.049.902**
Payments Related with Provisions for Employee Benefits	12	-37.948.898	-18.803.895
Income taxes refund (paid)		-55.494.118	-8.871.888
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-6.879.583**	**-29.073.481**
Proceeds from sales of property, plant, equipment and intangible assets		0	4.547.909
Proceeds from sales of property, plant and equipment		0	4.547.909
Purchase of Property, Plant, Equipment and Intangible Assets		-38.441.192	-58.393.911
Interest received	19	31.561.609	24.772.521
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-116.664.381**	**-73.745.198**
Proceeds from borrowings		0	-224.093
Repayments of borrowings		-2.799.555	-2.629.908
Cash Outflows from Other Financial Liabilities	4	-2.799.555	-2.629.908
Payments of Lease Liabilities		-54.579.686	-37.785.495
Interest paid	20	-59.285.140	-33.105.702
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-219.547.742	-67.444.560
Net increase (decrease) in cash and cash equivalents	3	-219.547.742	-67.444.560
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**585.389.621**	**500.788.478**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**365.841.879**	**433.343.918**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Treasury Shares	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Retained Earnings / Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2021 - 30.06.2021	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**60.000.000**	**-13.533.492**	**-21.965.778**			**12.706.557**	**77.297.757**	**38.188.391**	**152.693.435**	**-672**	**152.692.763**
	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	14							38.188.391	-38.188.391			
	Total Comprehensive Income (Loss)	14			-871.183					6.273.424	5.402.241	-24.079	5.378.162
	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	14							-19.242.526		-19.242.526		-19.242.526
	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		**60.000.000**	**-13.533.492**	**-22.836.961**			**12.706.557**	**96.243.622**	**6.273.424**	**138.853.150**	**-24.751**	**138.828.399**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**60.000.000**	**-13.533.492**	**-21.566.572**			**14.330.810**	**94.619.369**	**82.267.890**	**216.118.005**	**-23.115**	**216.094.890**
	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	14							82.267.890	-82.267.890			
	Total Comprehensive Income (Loss)	14			-630.098					61.476.150	60.846.052	-3.632	60.842.420
	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												

Current Period													
01.01.2022 - 30.06.2022	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												
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	Transactions with noncontrolling shareholders												
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	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												
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	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		**60.000.000**	**-13.533.492**	**-22.196.670**			**14.330.810**	**176.887.259**	**61.476.150**	**276.964.057**	**-26.747**	**276.937.310**