Date and time of publication on KAP: 09.11.2022 19:43:36
https://www.kap.org.tr/en/Bildirim/1078947

KAMUYU AYDINLATMA PLATFORMU

BİZİM TOPTAN SATIŞ MAĞAZALARI A.Ş.
Financial Report
Consolidated
2022 - 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 30.09.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	512.848.473	585.389.621
Trade Receivables		337.912.429	173.585.414
Trade Receivables Due From Related Parties	5,23	9.802.833	6.872.024
Trade Receivables Due From Unrelated Parties	5	328.109.596	166.713.390
Other Receivables		7.261.903	1.505.217
Other Receivables Due From Related Parties	6,23	4.373.445	1.426.957
Other Receivables Due From Unrelated Parties	6	2.888.458	78.260
Inventories	7	1.724.806.356	733.557.865
Prepayments	8	66.961.274	42.870.580
Other current assets		39.147.608	3.960.365
SUB-TOTAL		**2.688.938.043**	**1.540.869.062**
Total current assets		**2.688.938.043**	**1.540.869.062**
NON-CURRENT ASSETS			
Other Receivables		12.548.968	4.487.429
Other Receivables Due From Unrelated Parties	6	12.548.968	4.487.429
Property, plant and equipment	9	397.790.195	299.449.463
Right of Use Assets	9	252.562.786	197.184.132
Intangible assets and goodwill	10	50.340.431	58.900.435
Prepayments	8	0	165.219
Deferred Tax Asset	21	51.616.320	37.441.309
Total non-current assets		**764.858.700**	**597.627.987**
Total assets		**3.453.796.743**	**2.138.497.049**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		101.466.679	77.947.066
Current Borrowings From Related Parties		300.599	251.248
Lease Liabilities	4	300.599	251.248
Current Borrowings From Unrelated Parties		101.166.080	77.695.818
Lease Liabilities	4	101.166.080	77.695.818
Trade Payables		2.551.023.497	1.540.384.205
Trade Payables to Related Parties	5,23	457.014.169	244.734.390
Trade Payables to Unrelated Parties	5	2.094.009.328	1.295.649.815
Employee Benefit Obligations	12	52.970.366	19.589.604
Deferred Income Other Than Contract Liabilities	8	41.929.606	10.182.487
Current tax liabilities, current	21	5.102.573	21.505.163
Current provisions		122.013.609	54.698.101
Current provisions for employee benefits	12	56.769.655	27.703.064
Other current provisions	11	65.243.954	26.995.037
Other Current Liabilities		7.122.876	6.008.709
Other Current Liabilities to Related Parties	13	0	22.365
Other Current Liabilities to Unrelated Parties	13	7.122.876	5.986.344
SUB-TOTAL		**2.881.629.206**	**1.730.315.335**
Total current liabilities		**2.881.629.206**	**1.730.315.335**
NON-CURRENT LIABILITIES			
Long Term Borrowings		183.529.963	143.913.801
Long Term Borrowings From Related Parties		773.034	686.906
Lease Liabilities	4	773.034	686.906
Long Term Borrowings From Unrelated Parties		182.756.929	143.226.895
Lease Liabilities	4	182.756.929	143.226.895
Deferred Income Other Than Contract Liabilities	8	5.932.203	5.932.203
Non-current provisions		71.227.892	42.240.820
Non-current provisions for employee benefits	12	71.227.892	42.240.820
Total non-current liabilities		**260.690.058**	**192.086.824**
Total liabilities		**3.142.319.264**	**1.922.402.159**
EQUITY			
Equity attributable to owners of parent		311.506.545	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		-18.275.734	-21.566.572
Gains (Losses) on Revaluation and Remeasurement		-18.275.734	-21.566.572
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-18.275.734	-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		92.097.702	82.267.890
Non-controlling interests		-29.066	-23.115
Total equity		**311.477.479**	**216.094.890**
Total Liabilities and Equity		**3.453.796.743**	**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 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021	Current Period 3 Months 01.07.2022 - 30.09.2022	Previous Period 3 Months 01.07.2021 - 30.09.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	9.344.037.251	4.937.073.831	3.848.112.843	1.861.307.643
Cost of sales	15	-7.989.039.372	-4.366.898.702	-3.343.856.956	-1.647.900.947
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.354.997.879	570.175.129	504.255.887	213.406.696
GROSS PROFIT (LOSS)		1.354.997.879	570.175.129	504.255.887	213.406.696
General Administrative Expenses	16,17	-157.539.156	-61.199.347	-58.466.824	-21.512.216
Marketing Expenses	16,17	-754.071.793	-326.767.852	-300.584.738	-114.144.940
Other Income from Operating Activities	18	67.312.779	42.227.571	31.592.825	15.028.568
Other Expenses from Operating Activities	18	-273.922.062	-149.460.522	-96.143.096	-55.343.201
PROFIT (LOSS) FROM OPERATING ACTIVITIES		236.777.647	74.974.979	80.654.054	37.434.907
Investment Activity Income	19	59.759.290	40.437.583	26.195.414	15.400.090
Investment Activity Expenses	19	-700.303	-1.114.404	0	-34.517
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		295.836.634	114.298.158	106.849.468	52.800.480
Finance costs	20	-156.547.882	-86.371.324	-62.933.011	-31.151.379
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		139.288.752	27.926.834	43.916.457	21.649.101
Tax (Expense) Income, Continuing Operations		-47.197.001	-6.534.770	-13.297.224	-6.506.382
Current Period Tax (Expense) Income	21	-62.194.721	-4.769.792	-13.266.086	-4.769.792
Deferred Tax (Expense) Income	21	14.997.720	-1.764.978	-31.138	-1.736.590
PROFIT (LOSS) FROM CONTINUING OPERATIONS		92.091.751	21.392.064	30.619.233	15.142.719
PROFIT (LOSS)		92.091.751	21.392.064	30.619.233	15.142.719
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-5.951	-22.699	-2.319	1.380
Owners of Parent		92.097.702	21.414.763	30.621.552	15.141.339
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	1,56500000	0,36400000	0,52000000	0,25700000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.290.838	-3.227.429	3.920.936	-2.356.246
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	4.113.548	-4.034.286	4.901.171	-2.945.307
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-822.710	806.857	-980.235	589.061
Deferred Tax (Expense) Income	21	-822.710	806.857	-980.235	589.061
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**3.290.838**	**-3.227.429**	**3.920.936**	**-2.356.246**
TOTAL COMPREHENSIVE INCOME (LOSS)		**95.382.589**	**18.164.635**	**34.540.169**	**12.786.473**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-5.951	-22.699	-2.319	1.380
Owners of Parent		95.388.540	18.187.334	34.542.488	12.785.093

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.09.2022	Previous Period 01.01.2021 - 30.09.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**208.545.648**	**214.806.025**
Profit (Loss)		92.091.751	21.392.064
Profit (Loss) from Continuing Operations		92.091.751	21.392.064
Adjustments to Reconcile Profit (Loss)		**381.426.900**	**159.609.379**
Adjustments for depreciation and amortisation expense	9,10	96.869.890	67.147.325
Adjustments for Impairment Loss (Reversal of Impairment Loss)		34.695.786	559.001
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	195.786	2.240.159
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	34.500.000	-1.681.158
Adjustments for provisions	11,12	171.148.724	29.511.872
Adjustments for Interest (Income) Expenses	19,20	47.525.479	46.331.199
Adjustments for Tax (Income) Expenses	21	47.197.000	1.764.978
Adjustments for losses (gains) on disposal of non-current assets		700.303	1.114.404
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	700.303	1.114.404
Other adjustments to reconcile profit (loss)		-16.710.282	13.180.600
Changes in Working Capital		**-119.371.162**	**66.004.778**
Adjustments for decrease (increase) in trade accounts receivable		-164.522.801	-77.551.484
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-46.058.980	-5.924.342
Adjustments for decrease (increase) in inventories		-1.025.748.491	-104.108.352
Decrease (Increase) in Prepaid Expenses		-23.925.475	-5.292.617
Adjustments for increase (decrease) in trade accounts payable		1.038.754.441	246.727.863
Adjustments for increase (decrease) in other operating payables		102.130.144	12.153.710
Cash Flows from (used in) Operations		**354.147.489**	**247.006.221**
Payments Related with Provisions for Employee Benefits	12	-67.004.530	-26.603.351
Income taxes refund (paid)		-78.597.311	-5.596.845
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-88.899.895**	**-35.133.702**
Proceeds from sales of property, plant, equipment and intangible assets		0	4.513.389
Proceeds from sales of property, plant and equipment		0	4.513.389
Purchase of Property, Plant, Equipment and Intangible Assets		-142.519.418	-79.687.216
Interest received	19	53.619.523	40.040.125
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-192.186.901**	**-119.668.729**
Proceeds from borrowings		-2.946.488	-2.819.419
Repayments of borrowings		-889.744	-3.645.574
Cash Outflows from Other Financial Liabilities	4	-889.744	-3.645.574
Payments of Lease Liabilities		-88.192.785	-60.781.782
Interest paid	20	-100.157.884	-52.421.954
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-72.541.148	60.003.594
Net increase (decrease) in cash and cash equivalents	3	-72.541.148	60.003.594
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	**512.848.473**	**560.792.072**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2021 - 30.09.2021	**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			-3.227.429					21.414.763	18.187.334	-22.699	18.164.635
	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**	**-25.193.207**			**12.706.557**	**96.243.622**	**21.414.763**	**151.638.243**	**-23.371**	**151.614.872**
	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			-3.290.838					92.097.702	95.388.540	-5.951	95.382.589
	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 - 30.09.2022	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												
	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	-18.275.734			14.330.810	176.887.259	92.097.702	311.506.545	-29.066	311.477.479