

BİM BİRLEŞİK MAĞAZALAR A.Ş. Financial Report Consolidated 2021 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	1.626.103	1.112.693
Financial Investments	5	2.155.926	2.663.781
Trade Receivables		2.875.865	2.615.234
Trade Receivables Due From Unrelated Parties	7	2.875.865	2.615.234
Other Receivables	8	45.676	13.554
Other Receivables Due From Related Parties		368	233
Other Receivables Due From Unrelated Parties		45.308	13.321
Inventories	9	5.145.823	4.228.394
Prepayments	14	116.847	395.512
Other current assets	16	116.385	106.625
SUB-TOTAL		12.082.625	11.135.793
Total current assets		12.082.625	11.135.793
NON-CURRENT ASSETS			
Financial Investments	5	523.420	523.420
Other Receivables		11.840	9.775
Other Receivables Due From Unrelated Parties		11.840	9.775
Property, plant and equipment	10	7.307.896	6.230.953
Right of Use Assets	12	6.520.650	5.398.800
Intangible assets and goodwill	11	43.360	43.461
Prepayments	14	115.786	61.103
Deferred Tax Asset	25	222.360	26.987
Total non-current assets		14.745.312	12.294.499
Total assets		26.827.937	23.430.292
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	1.603.013	1.377.627
Current Borrowings From Unrelated Parties		1.603.013	1.377.627
Bank Loans		90.867	131.421
Lease Liabilities		1.512.146	1.246.206
Trade Payables		10.319.430	8.894.471
Trade Payables to Related Parties	28	977.383	804.124
Trade Payables to Unrelated Parties	7	9.342.047	8.090.347
Employee Benefit Obligations		96.609	74.606
Other Payables		1.032.528	246
Other Payables to Related Parties		1.032.240	0
Other Payables to Unrelated Parties		288	246
Deferred Income Other Than Contract Liabilities	14	68.981	44.407
Current tax liabilities, current	25	180.684	243.713
Current provisions		117.032	87.339
Current provisions for employee benefits	13	53.678	41.533
Other current provisions	13	63.354	45.806
Other Current Liabilities	16	469.020	298.386
SUB-TOTAL		13.887.297	11.020.795
Total current liabilities		13.887.297	11.020.795
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	5.829.517	4.715.679
Long Term Borrowings From Unrelated Parties		5.829.517	4.715.679
Lease Liabilities		5.829.517	4.715.679
Non-current provisions		253.948	241.859
Non-current provisions for employee benefits	15	253.948	241.859
Deferred Tax Liabilities	25	0	276.272
Total non-current liabilities		6.083.465	5.233.810
Total liabilities		19.970.762	16.254.605
EQUITY			
Equity attributable to owners of parent		6.717.615	7.175.687
Issued capital	17	607.200	607.200
Treasury Shares (-)	17	-374.708	-374.708

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.181.012	1.906.697
Gains (Losses) on Revaluation and Remeasurement		2.181.012	1.906.697
Increases (Decreases) on Revaluation of Property, Plant and Equipment	10,17	1.986.199	1.711.884
Gains (Losses) on Remeasurements of Defined Benefit Plans		-152.820	-152.820
Other Revaluation Increases (Decreases)		347.633	347.633
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		182.226	134.177
Exchange Differences on Translation		182.226	134.177
Restricted Reserves Appropriated From Profits		1.252.098	893.850
Prior Years' Profits or Losses		576.047	1.401.656
Current Period Net Profit Or Loss		2.293.740	2.606.815
Non-controlling interests		139.560	
Total equity		6.857.175	7.175.687
Total Liabilities and Equity		26.827.937	23.430.292

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	50.122.131	40.186.226	17.457.239	13.560.111
Cost of sales	18	-40.763.058	-32.932.838	-14.175.180	-11.048.820
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		9.359.073	7.253.388	3.282.059	2.511.291
GROSS PROFIT (LOSS)		9.359.073	7.253.388	3.282.059	2.511.291
General Administrative Expenses	19	-770.195	-586.276	-271.858	-189.607
Marketing Expenses	19	-5.542.256	-4.140.870	-1.947.696	-1.463.443
Other Income from Operating Activities	21	109.250	75.013	39.227	37.576
Other Expenses from Operating Activities	21	-14.022	-12.543	-6.383	-7.745
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.141.850	2.588.712	1.095.349	888.072
Investment Activity Income	24	244.791	54.804	73.131	27.790
Investment Activity Expenses	24	-608	-3.519	1.634	-1.188
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.386.033	2.639.997	1.170.114	914.674
Finance income	22	163.600	217.670	76.882	110.448
Finance costs	23	-678.447	-568.387	-254.548	-185.764
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.871.186	2.289.280	992.448	839.358
Tax (Expense) Income, Continuing Operations		-562.594	-507.684	-100.099	-185.584
Current Period Tax (Expense) Income	25	-758.470	-565.926	-229.826	-191.079
Deferred Tax (Expense) Income	25	195.876	58.242	129.727	5.495
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.308.592	1.781.596	892.349	653.774
PROFIT (LOSS)		2.308.592	1.781.596	892.349	653.774
Profit (loss), attributable to [abstract]					
Non-controlling Interests		14.852		8.329	
Owners of Parent		2.293.740	1.781.596	884.020	653.774
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	26	3,81000000	2,94000000	1,47000000	1,08000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		274.315	-36.551	274.315	
Gains (Losses) on Revaluation of Property, Plant and Equipment		274.315		274.315	
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss			-36.551		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0		0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		56.694	71.458	3.492	47.704
Exchange Differences on Translation		56.694	71.458	3.492	47.704
OTHER COMPREHENSIVE INCOME (LOSS)		331.009	34.907	277.807	47.704
TOTAL COMPREHENSIVE INCOME (LOSS)		2.639.601	1.816.503	1.170.156	701.478
Total Comprehensive Income Attributable to					
Non-controlling Interests		23.497	0	10.385	0
Owners of Parent		2.616.104	1.816.503	1.159.771	701.478

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		4.173.565	4.079.395
Profit (Loss)		2.308.592	1.781.596
Profit (Loss) from Continuing Operations		2.308.592	1.781.596
Adjustments to Reconcile Profit (Loss)		2.163.426	1.876.624
Adjustments for depreciation and amortisation expense	10,11,12	1.303.455	1.015.372
Adjustments for Impairment Loss (Reversal of Impairment Loss)		12.181	3.245
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	0	172
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	12.181	3.073
Adjustments for provisions		132.267	82.318
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13,15	114.719	78.026
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	13.331	4.331
Adjustments for (Reversal of) Other Provisions	13	4.217	-39
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		-242.992	-192.036
Adjustments for Interest (Income) Expenses		435.517	478.021
Adjustments for interest expense	23	587.443	527.477
Deferred Financial Expense from Credit Purchases		-151.926	-49.456
Adjustments for Tax (Income) Expenses	25	562.594	507.684
Adjustments for losses (gains) on disposal of non-current assets	24	608	3.519
Other adjustments for which cash effects are investing or financing cash flow		-17.985	-788
Other adjustments to reconcile profit (loss)		-22.219	-20.711
Changes in Working Capital		563.136	919.793
Adjustments for decrease (increase) in trade accounts receivable		-260.674	-671.151
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-53.033	-4.493
Adjustments for decrease (increase) in inventories		-929.610	-1.403.237
Adjustments for increase (decrease) in trade accounts payable		1.576.885	2.435.552
Adjustments for increase (decrease) in other operating payables		42	39
Other Adjustments for Other Increase (Decrease) in Working Capital		229.526	563.083
Cash Flows from (used in) Operations		5.035.154	4.578.013
Payments Related with Provisions for Employee Benefits	15	-48.952	-28.031
Income taxes refund (paid)	25	-812.680	-470.595
Other inflows (outflows) of cash		43	8
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-159.167	-1.920.047
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		689.894	
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	155.000
Proceeds from sales of property, plant, equipment and intangible assets		21.588	18.275
Proceeds from sales of property, plant and equipment		21.588	18.275
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-1.598.961	-844.315
Purchase of property, plant and equipment		-1.590.081	-835.341
Purchase of intangible assets		-8.880	-8.974
Cash advances and loans made to other parties		-20.624	-32.118
Dividends received		0	788
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		748.936	-1.217.677
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.533.166	-1.565.289
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-374.708
Payments to Acquire Entity's Shares		0	-374.708
Proceeds from borrowings	6	-40.554	19.820

Payments of Lease Liabilities	6	-1.086.496	-906.801
Dividends Paid	17	-2.406.116	-303.600
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		481.232	594.059
Effect of exchange rate changes on cash and cash equivalents		30.267	-23.243
Net increase (decrease) in cash and cash equivalents		511.499	570.816
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.112.404	1.154.508
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	1.623.903	1.725.324



Statement of changes in equity [abstract]

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