

KAMUYU AYDINLATMA PLATFORMU

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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	1.626.103	1.112.
Financial Investments	5	2.155.926	2.663.
Trade Receivables		2.875.865	2.615.
Trade Receivables Due From Unrelated Parties	7	2.875.865	2.615.
Other Receivables Other Receivables Due From Related Parties	8	45.676	13.
Other Receivables Due From Unrelated Parties Other Receivables Due From Unrelated Parties		368 45.308	13
Inventories	9	5.145.823	4.228
Prepayments	14	116.847	395
Other current assets	16	116.385	106
SUB-TOTAL		12.082.625	11.135
Total current assets		12.082.625	11.135
NON-CURRENT ASSETS			
Financial Investments	5	523.420	523
Other Receivables		11.840	9
Other Receivables Due From Unrelated Parties		11.840	g
Property, plant and equipment	10	7.307.896	6.230
Right of Use Assets	12	6.520.650	5.398
Intangible assets and goodwill	11	43.360	43
Prepayments Defermed Track and	14	115.786	61
Deferred Tax Asset Total non-current assets	25	222.360 14.745.312	26 12.29 4
Total assets		26.827.937	23.430
LIABILITIES AND EQUITY		20.021.331	25.450
CURRENT LIABILITIES			
Current Borrowings	6	1.603.013	1.377
Current Borrowings From Unrelated Parties		1.603.013	1.377
Bank Loans Lease Liabilities		90.867 1.512.146	131 1.246
Trade Payables		10.319.430	8.894
Trade Payables to Related Parties	28	977.383	804
Trade Payables to Unrelated Parties	7	9.342.047	8.090
Employee Benefit Obligations		96.609	74
Other Payables		1.032.528	
Other Payables to Related Parties		1.032.240	
Other Payables to Unrelated Parties		288	
Deferred Income Other Than Contract Liabilities	14	68.981	44
Current tax liabilities, current	25	180.684	243
Current provisions		117.032	87
Current provisions for employee benefits	13	53.678	41
Other current provisions Other Current Liabilities	13 16	63.354 469.020	45 298
SUB-TOTAL		13.887.297	11.020
Total current liabilities		13.887.297	11.020
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	5.829.517	4.715
Long Term Borrowings From Unrelated Parties		5.829.517	4.715
Lease Liabilities		5.829.517	4.715
Non-current provisions		253.948	241
Non-current provisions for employee benefits	15	253.948	241
Deferred Tax Liabilities	25	0	276
Total non-current liabilities		6.083.465	5.233
Total liabilities		19.970.762	16.254
EQUITY			
Equity attributable to owners of parent		6.717.615	7.175
Issued capital	17	607.200	607
Treasury Shares (-)	17	-374.708	-374

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
tatement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	50.122.131	40.186.226	17.457.239	13.560.1
Cost of sales	18	-40.763.058	-32.932.838	-14.175.180	-11.048.8
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		9.359.073	7.253.388	3.282.059	2.511.2
GROSS PROFIT (LOSS)		9.359.073	7.253.388	3.282.059	2.511.2
General Administrative Expenses	19	-770.195	-586.276	-271.858	-189.6
Marketing Expenses	19	-5.542.256	-4.140.870	-1.947.696	-1.463.4
Other Income from Operating Activities	21	109.250	75.013	39.227	37.
Other Expenses from Operating Activities	21	-14.022	-12.543	-6.383	-7.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.141.850	2.588.712	1.095.349	888.
Investment Activity Income	24	244.791	54.804	73.131	27.
Investment Activity Expenses	24	-608	-3.519	1.634	-1.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.386.033	2.639.997	1.170.114	914.
Finance income	22	163.600	217.670	76.882	110.
Finance costs	23	-678.447	-568.387	-254.548	-185.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.871.186	2.289.280	992.448	839.
Tax (Expense) Income, Continuing Operations		-562.594	-507.684	-100.099	-185.
Current Period Tax (Expense) Income	25	-758.470	-565.926	-229.826	-191.
Deferred Tax (Expense) Income	25	195.876	58.242	129.727	5.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.308.592	1.781.596	892.349	653.
PROFIT (LOSS)		2.308.592	1.781.596	892.349	653.
Profit (loss), attributable to [abstract]					
Non-controlling Interests		14.852		8.329	
Owners of Parent		2.293.740	1.781.596	884.020	653.
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)	26	3,81000000	2,94000000	1,47000000	1,08000
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.
Exchange Differences on Translation		56.694	71.458	3.492	47.
OTHER COMPREHENSIVE INCOME (LOSS)		331.009	34.907	277.807	47.
TOTAL COMPREHENSIVE INCOME (LOSS)		2.639.601	1.816.503	1.170.156	701.
Total Comprehensive Income Attributable to					
Non-controlling Interests		23.497	0	10.385	
Owners of Parent		2.616.104	1.816.503	1.159.771	701.



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		4.173.565	4.079.39
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 Adjustments for Impairment Loss (Reversal of	10,11,12	1.303.455 12.181	1.015.372
Impairment Loss) Adjustments for Impairement 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 Adjustments for decrease (increase) in trade accounts		563.136	919.793
receivable Adjustments for Decrease (Increase) in trade accounts receivable		-260.674	-671.151
Related with Operations		-53.033 -929.610	-4.493 -1.403.237
Adjustments for decrease (increase) in inventories Adjustments for increase (decrease) in trade accounts		-929.610	
payable Adjustments for increase (decrease) in other operating		1.576.885	2.435.552
payables Other Adjustments for Other Increase (Decrease) in		42	39
Working Capital		229.526	563.083
Cash Flows from (used in) Operations Payments Related with Provisions for Employee Benefits	15	5.035.154 -48.952	4.578.013 -28.031
Income taxes refund (paid)	25	-812.680	-470.595
Other inflows (outflows) of cash	25	43	-470.555
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 Dividends received		-20.624 0	-32.118 788
Cash Outflows From Participation (Profit) Shares or Other		748.936	-1.217.677
Financial Instruments 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]

Nature of Financial Statements

..000 TL Consolidated

														Equity											
				Equity attributable to owners of parent [member]																					
					\top																				
		Footnote Reference				Effects of	Put Option		(Other Accumulated Co	omprehensive Incon	ne That Will Not Be Re	eclassified In Profit Or L	oss			Other Accu	nulated Comprehensive Inco	me That Will Be Reclassified In	Profit Or Loss		Othor		Retained Earnings	Non-controlling
			Issued Adjustments Account on Capital on Capital Capital	g Additional Capital Contribution Adva	pital Treasury Adj vance Shares	Capital Share Combinations of Entities or Universities or Share to Or Businesses Under Common Control	Revaluation Share Fund Related Based with Payments	Accumulated Gains (Losses)	Gains/Losses on Revaluation a	and Remeasurement [Gair	is (Losses) Due to ge in Fair Value of	Gains (Losses) on Hedging Sha	re Of Other Comprehensive Exchange	Other Exchange	Reserve Of Gains or Hedge		esses) on Revaluation and Rec	classification Change	Change in Chang	ge in Share of Other e of Comprehensive Income of	Restricted Reserves Other Appropriated From Profits [Other reserves Dividend Payments	Prior	interests [member]
			Capital	Shareholders	Cro	oss-Ownership discounts Under Common Control	Non-controlling Interests	from Investments in Equity Instruments	Increases (Increases (Decreases) on Revaluation of Property, Plant and Equipment Assets	Gains (Losses) on Remeasurements R of Defined	Other Attrib evaluation ir ncreases (Decreases)	ge in Fair Value of nancial Liability outable to Change n Credit Risk of Liability	Hedge Ver Investments in Equity Re Instruments	re Of Other Comprehensive me of Associates And Joint tures Accounted for Using ity Method that will not be classified to Profit or Loss	Formula () Difference on Translation	con Cash Flow Hedges of N Investment Foreign Operation	Other Gains (Losses Remeasuring Reclassificat Available-fo	and/or on of -sale	Reserve of Of Time Value of Remeasuring or Reclassification	Forward Fore Elements of Curre Forward Bas Contracts Spre	ge in Share of Other comprehensive Income of ign Associates and Joint Ventures Accounted for Using Equity is Method that will be Reclassified to Profit or Loss	([member] member Losses] (Net)	Years' Profit or Profits or Losses Loss	
	Statement of changes in equity [abstract]								and Equipment Assets							Operation	Financial A	Income	Adjustments						
	Statement of changes in equity [line items]																								
	Equity at beginning of period		607.200						785.683	-117.556	313.519				68.10	01						431.098		924.368 1.224.877 4.237.2	4.237.290
	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										-18.763													18.763	
	Restated Balances																								
	Transfers																					88.044		1.136.833 1.224.877	
	Total Comprehensive Income (Loss) Profit (loss)										-36.551				71.45	58								1.781.596 1.816.5 1.781.596 1.781.5	
	Other Comprehensive Income (Loss)										-36.551				71.45	58								34.9	
	Issue of equity																								
	Capital Decrease																								
	Capital Advance																								
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common																								
	Control Advance Dividend Payments																								
Previous Period	Dividends Paid																							-303.600 -303.6	-303.600
01.01.2020 - 30.09.2020	Decrease through Other Distributions to Owners																								
	Increase (Decrease) through Treasury Share Transactions				-374.708																	374.708		-374.708 -374.70	-374.708
	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		607.200 0	0 0	0 -374.708	0 0	0 0	0	785.683	0 -117.556	258.205 0	0	0	0	0 0 139.55	59 0	0 00	0	0 0 0	0	0 0	0 0 893.850 0	0 (1.401.656 1.781.596 5.375.4	5.375.485
	Statement of changes in equity [abstract]																								
	Statement of changes in equity [line items]																								
	Equity at beginning of period		607.200		-374.708				1.711.884	-152.820	347.633				134.17	77						893.850		1.401.656 2.606.815 7.175.6	0 7.175.687
	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																					358.248		2.248.567 2.606.815	
	Total Comprehensive Income (Loss) Profit (loss)								274.315						48.04	49								2.293.740 2.616.10 2.293.740 2.293.740	
	Other Comprehensive Income (Loss)								274.315						48.04	49								2.293.740 2.293.74	
	Issue of equity																								
	Capital Decrease																								
	Capital Advance																								
	Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common																								
	Control Advance Dividend Payments																								
	Autorice Dividend Layments																								

Reconstruction (Control of Control																				
December 1997 (Control of the Control Dividends Paid	17																3.620.516	3.620.516	3.620.516	
Transmission (Fingle for the Conference Conf	Decrease through Other Distributions to Owners																			
Application (State of Assistation) Application (State of Assistat	Increase (Decrease) through Treasury Share Transactions																			
Transport and transport company of the control of t																				
Memory and production of the control flower	Acquisition or Disposal of a Subsidiary																			
Account filterinate and an account of the control o	interests in subsidiaries that do not result in loss of																	546.340	546.340	116.063 662.403
Amount favored from No. No. 10 of Conf. (1)	Transactions with noncontrolling shareholders																			
Intelligence and feature feat in shell and cost of time (activity) for the Feature and section (all sall) of the Costant (Increase through Other Contributions by Owners																			
of time value of Diption and Included in Initials Cost or Office Charging Amount of the Control Associated Interest Unity of Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the Control Charging Amount of the	Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge																			
of Forward Clements 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 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	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																			
of Foreign Currency Basis Spreads and Included in Initial Cost of 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	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																			
	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																			
Faulty at end of period 507200 0 0 0 152 929 0 0 0 152 929 0 0 0 152 929 0 0 0 152 929 0 0 0 0 152 929 0 0 0 0 152 929 0 0 0 0 152 929 0 0 0 0 152 929 0 0 0 0 0 152 929 0 0 0 0 0 152 929 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Increase (decrease) through other changes, equity																			
	Equity at end of period	607.20	0 0 0	0 -374.708 0	0 0	0 0	1.986.199 0	-152.820 347.633 0	0 0	0	0 0 0 182.226	0 0 0	0 0	0	0 0 0	0 0	0 0 0 1.252.098	0 0 0 576.047 2.29	.740 0 6.717.615	139.560 6.857.175