



KAMUYU AYDINLATMA PLATFORMU

BMS ÇELİK HASIR SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2022 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	16.003.507	38.655.442
Trade Receivables	8	27.307.205	10.071.308
Trade Receivables Due From Related Parties		394.821	
Trade Receivables Due From Unrelated Parties		26.912.384	10.071.308
Other Receivables	9	2.177.665	4.195.121
Other Receivables Due From Related Parties		0	739
Other Receivables Due From Unrelated Parties		2.177.665	4.194.382
Inventories	11	88.770.201	88.471.697
Prepayments	13	52.903.219	18.371.603
Prepayments to Unrelated Parties		52.903.219	18.371.603
Current Tax Assets	15	15.090	1.635.984
Other current assets		11.468.154	7.946.089
Other Current Assets Due From Unrelated Parties	12	11.468.154	7.946.089
SUB-TOTAL		198.645.041	169.347.244
Total current assets		198.645.041	169.347.244
NON-CURRENT ASSETS			
Financial Investments		16.250	16.250
Financial Assets Available-for-Sale	6	16.250	16.250
Other Receivables	9	23.105	21.144
Other Receivables Due From Unrelated Parties		23.105	21.144
Property, plant and equipment	16	70.426.616	64.476.437
Right of Use Assets	17	1.316.432	1.417.697
Intangible assets and goodwill	18	137.059	126.411
Total non-current assets		71.919.462	66.057.939
Total assets		270.564.503	235.405.183
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.259.999	2.297.558
Current Borrowings From Unrelated Parties	7	6.259.999	2.297.558
Bank Loans		6.259.999	2.297.558
Current Portion of Non-current Borrowings		14.931.014	10.757.468
Current Portion of Non-current Borrowings from Unrelated Parties	7	14.931.014	10.757.468
Bank Loans		12.824.225	5.978.607
Lease Liabilities		2.106.789	4.778.861
Trade Payables	8	6.106.473	3.421.242
Trade Payables to Related Parties		18.308	138.173
Trade Payables to Unrelated Parties		6.088.165	3.283.069
Employee Benefit Obligations	10	871.868	491.220
Other Payables	9	337.553	216.218
Other Payables to Related Parties		153.570	
Other Payables to Unrelated Parties		183.983	216.218
Deferred Income Other Than Contract Liabilities		27.201.993	22.495.902
Deferred Income Other Than Contract Liabilities from Unrelated Parties	14	27.201.993	22.495.902
Current tax liabilities, current	29	5.672.876	7.461.594
Current provisions		402.505	226.863
Current provisions for employee benefits	21	307.505	131.863
Other current provisions	19	95.000	95.000
SUB-TOTAL		61.784.281	47.368.065
Total current liabilities		61.784.281	47.368.065
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	6.476.120	3.524.838
Long Term Borrowings From Unrelated Parties		6.476.120	3.524.838
Bank Loans		653.317	2.107.474
Lease Liabilities		5.822.803	1.417.364
Non-current provisions		1.404.482	1.050.132
Non-current provisions for employee benefits	21	1.404.482	1.050.132

Deferred Tax Liabilities	29	3.652.114	3.962.122
Total non-current liabilities		11.532.716	8.537.092
Total liabilities		73.316.997	55.905.157
EQUITY			
Equity attributable to owners of parent		197.247.506	179.500.026
Issued capital	22,1	36.085.000	36.085.000
Share Premium (Discount)	22,2	63.324.930	63.324.930
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		40.708.382	40.641.504
Gains (Losses) on Revaluation and Remeasurement		40.708.382	40.641.504
Increases (Decreases) on Revaluation of Property, Plant and Equipment	22,6	40.645.366	40.645.366
Gains (Losses) on Remeasurements of Defined Benefit Plans	22,5	63.016	-3.862
Restricted Reserves Appropriated From Profits	22,3	1.185.184	1.185.184
Prior Years' Profits or Losses	22,4	38.263.408	14.075.660
Current Period Net Profit Or Loss	30	17.680.602	24.187.748
Total equity		197.247.506	179.500.026
Total Liabilities and Equity		270.564.503	235.405.183

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	23	196.488.338	61.765.576
Cost of sales	23	-165.227.653	-56.447.201
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		31.260.685	5.318.375
GROSS PROFIT (LOSS)		31.260.685	5.318.375
General Administrative Expenses	25	-2.380.532	-1.475.327
Marketing Expenses	25	-4.518.231	-1.384.999
Other Income from Operating Activities	26	127.609	477.025
Other Expenses from Operating Activities	26	-1.620.338	-1.680.935
PROFIT (LOSS) FROM OPERATING ACTIVITIES		22.869.193	1.254.139
Investment Activity Income	27	0	662.657
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		22.869.193	1.916.796
Finance income	28	1.627.881	188.689
Finance costs	28	-1.470.324	-2.073.847
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		23.026.750	31.638
Tax (Expense) Income, Continuing Operations		-5.346.148	-26.490
Current Period Tax (Expense) Income	29	-5.672.876	-119.246
Deferred Tax (Expense) Income	29	326.728	92.756
PROFIT (LOSS) FROM CONTINUING OPERATIONS	30	17.680.602	5.148
PROFIT (LOSS)		17.680.602	5.148
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		17.680.602	5.148
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Other Comprehensive Income			
PROFIT (LOSS)		17.680.602	5.148
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		66.878	91.358
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	83.598	114.198
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	29	-16.720	-22.840
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		66.878	91.358
TOTAL COMPREHENSIVE INCOME (LOSS)		17.747.480	96.506
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		17.747.480	96.506

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-27.416.365	7.958.454
Profit (Loss)	30	17.680.602	5.148
Profit (Loss) from Continuing Operations		17.680.602	5.148
Adjustments to Reconcile Profit (Loss)		843.913	1.736.156
Adjustments for depreciation and amortisation expense	16-17-18	397.546	330.287
Adjustments for Impairment Loss (Reversal of Impairment Loss)		5.928	456
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	25,1	5.928	456
Adjustments for provisions		437.948	174.157
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	437.948	114.157
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	0	60.000
Adjustments for Interest (Income) Expenses		329.219	1.324.012
Adjustments for Interest Income	28,1	65.731	1.294.294
Deferred Financial Expense from Credit Purchases	26,2	323.434	51.039
Unearned Financial Income from Credit Sales	26,1	-59.946	-21.321
Adjustments for Tax (Income) Expenses	29	-326.728	-92.756
Changes in Working Capital		-45.925.790	6.217.150
Adjustments for decrease (increase) in trade accounts receivable	8	-17.181.879	-4.084.185
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-394.821	-562.659
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-16.787.058	-3.521.526
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	9	2.015.495	1.704.453
Decrease (Increase) in Other Related Party Receivables Related with Operations		739	-243.575
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		2.014.756	1.948.028
Adjustments for decrease (increase) in inventories	11	-298.504	-5.036.850
Decrease (Increase) in Prepaid Expenses	13	-34.531.616	13.943.523
Adjustments for increase (decrease) in trade accounts payable	8	2.361.797	-2.959.106
Increase (Decrease) in Trade Accounts Payables to Related Parties		-119.865	-172.783
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.481.662	-2.786.323
Increase (Decrease) in Employee Benefit Liabilities	10	175.642	-40.513
Adjustments for increase (decrease) in other operating payables	9	-1.286.735	-915.324
Increase (Decrease) in Other Operating Payables to Related Parties		153.570	17.483
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.440.305	-932.807
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	14	4.706.091	1.595.258
Other Adjustments for Other Increase (Decrease) in Working Capital	12	-1.886.081	2.009.894
Decrease (Increase) in Other Assets Related with Operations		-1.886.081	2.009.894
Cash Flows from (used in) Operations		-27.401.275	7.958.454
Income taxes refund (paid)	15	-15.090	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-6.257.108	-351.554
Purchase of Property, Plant, Equipment and Intangible Assets		-6.257.108	-351.554
Purchase of property, plant and equipment	16	-6.232.022	-351.554
Purchase of intangible assets	18	-25.086	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		11.021.538	-1.680.708
Proceeds from borrowings		19.235.180	2.495.754
Proceeds from Loans	7	19.235.180	2.495.754
Repayments of borrowings		-8.147.911	-2.882.168
Loan Repayments	7	-8.053.822	-2.816.438
Cash Outflows from Other Financial Liabilities	7	-94.089	-65.730

Interest paid	28,2	-349.916	-1.323.462
Interest Received	28,1	284.185	29.168
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-22.651.935	5.926.192
Net increase (decrease) in cash and cash equivalents		-22.651.935	5.926.192
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	38.655.442	17.258.658
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	16.003.507	23.184.850

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Current Period 01.01.2022 - 31.03.2022														
	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		36.085.000		40.645.366	63.016			1.185.184	38.263.408	17.680.602	197.247.506		0 197.247.506