



KAMUYU AYDINLATMA PLATFORMU

BİLİCİ YATIRIM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Bilici Yatırım Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na

Bilici Yatırım Sanayi ve Ticaret Anonim Şirketi' nin ("Şirket") ve bağlı ortaklığının (hep birlikte "grup" olarak anılacaktır) ekte yer alan 30 Haziran 2022 tarihli konsolide finansal durum tablosunu, aynı tarihte sona eren 6 aylık kapsamlı konsolide kar veya zarar tablosunu, konsolide öz sermaye değişim tablosunu, konsolide nakit akış tablosu ve önemli muhasebe politikalarının özeti ile dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. İşletme yönetiminin sorumluluğu, söz konusu ara dönem konsolide finansal tablolarının Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu tarafından yayınlanan Türkiye Muhasebe Standartları'na uygun olarak hazırlanması ve dürüst bir şekilde sunumudur. Bizim sorumluluğumuz bu ara dönem konsolide finansal tablolara yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin 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" düzenlemelerine uygun olarak yapılmıştır. Ara dönem konsolide finansal tabloların sınırlı denetimi, ağırlıklı olarak finansal raporlama sürecinden sorumlu kişilerden bilgi toplanması, analitik inceleme ve diğer sınırlı denetim tekniklerinin uygulanmasını kapsamaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı bağımsız denetim çalışmasına göre daha dardır. Bu nedenle finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Dolayısıyla bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimiz sonucunda, ara dönem konsolide finansal tablolarının, Bilici Yatırım Sanayi ve Ticaret A.Ş.'nin TMS 34 "Ara Dönem Finansal Raporlama Standartı'na" uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

8 Ağustos 2022, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Harun AKTAŞ

Sorumlu Denetçi



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	5	154.092.672	135.522.384
Trade Receivables		184.475.384	88.389.821
Trade Receivables Due From Related Parties	7	77.865.938	30.448.614
Trade Receivables Due From Unrelated Parties	7	106.609.446	57.941.207
Other Receivables		5.101.389	1.827.822
Other Receivables Due From Related Parties	8	934.359	1.512.828
Other Receivables Due From Unrelated Parties	8	4.167.030	314.994
Inventories	10	109.007.791	67.755.675
Prepayments		13.127.385	8.352.527
Prepayments to Unrelated Parties	11	13.127.385	8.352.527
Current Tax Assets	20	0	8.659.328
Other current assets	21	2.484.340	3.060.117
SUB-TOTAL		468.288.961	313.567.674
Total current assets		468.288.961	313.567.674
NON-CURRENT ASSETS			
Other Receivables		6.640	6.640
Other Receivables Due From Unrelated Parties	8	6.640	6.640
Investments accounted for using equity method	12	9.564.874	8.318.116
Investment property	13	102.490.000	102.490.000
Property, plant and equipment	14	482.975.359	472.373.450
Right of Use Assets	16	220.367	352.368
Intangible assets and goodwill		9.321	7.306
Other intangible assets	15	9.321	7.306
Total non-current assets		595.266.561	583.547.880
Total assets		1.063.555.522	897.115.554
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		38.757.768	211.205
Current Borrowings From Unrelated Parties		38.757.768	211.205
Bank Loans	6	38.435.379	0
Lease Liabilities	6	246.572	162.357
Issued Debt Instruments	6	75.817	48.848
Trade Payables		19.927.158	17.286.393
Trade Payables to Related Parties	7	6.814	1.123.890
Trade Payables to Unrelated Parties	7	19.920.344	16.162.503
Employee Benefit Obligations	17	3.658.110	2.042.200
Other Payables		8.423.013	5.599.180
Other Payables to Related Parties	8	158	432.492
Other Payables to Unrelated Parties	8	8.422.855	5.166.688
Deferred Income Other Than Contract Liabilities		361.322	1.894.289
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	361.322	1.894.289
Current tax liabilities, current	29	3.074.703	16.190.470
Current provisions		1.985.520	2.246.351
Current provisions for employee benefits	18	599.275	852.562
Other current provisions	18	1.386.245	1.393.789
Other Current Liabilities	21	65.203	45.132
SUB-TOTAL		76.252.797	45.515.220
Total current liabilities		76.252.797	45.515.220
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	216.215
Long Term Borrowings From Unrelated Parties		0	216.215
Lease Liabilities	6	0	216.215
Non-current provisions		5.262.065	4.380.062
Non-current provisions for employee benefits	19	5.262.065	4.380.062
Deferred Tax Liabilities	29	68.511.667	68.048.869
Total non-current liabilities		73.773.732	72.645.146
Total liabilities		150.026.529	118.160.366

EQUITY			
Equity attributable to owners of parent		542.797.302	482.184.633
Issued capital	22	81.000.000	81.000.000
Inflation Adjustments on Capital	22	1.690.048	1.690.048
Treasury Shares (-)		-4.523.100	-4.523.100
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		219.623.799	219.698.016
Gains (Losses) on Revaluation and Remeasurement		219.623.799	219.698.016
Increases (Decreases) on Revaluation of Property, Plant and Equipment		219.750.351	219.750.351
Gains (Losses) on Remeasurements of Defined Benefit Plans		-126.552	-52.335
Restricted Reserves Appropriated From Profits	22	9.828.622	8.638.802
Prior Years' Profits or Losses	22	152.532.670	73.804.717
Current Period Net Profit Or Loss		82.645.263	101.876.150
Non-controlling interests		370.731.691	296.770.555
Total equity		913.528.993	778.955.188
Total Liabilities and Equity		1.063.555.522	897.115.554

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23	312.187.357	146.237.496	144.036.858	76.323.679
Cost of sales	23	-205.403.712	-88.592.159	-94.326.761	-46.317.504
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		106.783.645	57.645.337	49.710.097	30.006.175
GROSS PROFIT (LOSS)		106.783.645	57.645.337	49.710.097	30.006.175
General Administrative Expenses	24	-9.835.771	-6.270.983	-5.021.808	-3.562.101
Marketing Expenses	24	-1.215.236	-890.715	-455.890	-434.687
Other Income from Operating Activities	26	41.567.188	9.580.276	23.479.313	4.090.179
Other Expenses from Operating Activities	26	-15.563.234	-6.560.647	-2.149.687	-3.000.962
PROFIT (LOSS) FROM OPERATING ACTIVITIES		121.736.592	53.503.268	65.562.025	27.098.604
Investment Activity Income	27	1.644.023	864.289	-87.993	378.119
Investment Activity Expenses	27	-7.147	-25.735	-7.147	-25.735
Share of Profit (Loss) from Investments Accounted for Using Equity Method		1.414.691	49.972	1.006.266	91.402
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		124.788.159	54.391.794	66.473.151	27.542.390
Finance income	28	34.317.126	12.357.969	22.278.019	4.997.040
Finance costs	28	-3.014.043	-2.531.577	-1.599.629	-1.233.856
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		156.091.242	64.218.186	87.151.541	31.305.574
Tax (Expense) Income, Continuing Operations		-6.205.132	-14.413.053	-9.343.897	-6.968.678
Current Period Tax (Expense) Income	29	-5.682.177	-5.691.001	-3.189.690	-2.943.913
Deferred Tax (Expense) Income	29	-522.955	-8.722.052	-6.154.207	-4.024.765
PROFIT (LOSS) FROM CONTINUING OPERATIONS		149.886.110	49.805.133	77.807.644	24.336.896
PROFIT (LOSS)		149.886.110	49.805.133	77.807.644	24.336.896
Profit (loss), attributable to [abstract]					
Non-controlling Interests		67.240.847	27.176.977	32.625.729	14.629.932
Owners of Parent		82.645.263	22.628.156	45.181.915	9.706.964
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</i>	30	2,00650000	0,66670000	1,04160000	0,32580000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		149.886.110	49.805.133	77.807.644	24.336.896
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-372.306	52.843	95.882	112.825
Gains (Losses) on Remeasurements of Defined Benefit Plans		-600.396	-5.715	-292.946	166.642
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		167.934	60.437	454.888	-21.567
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		60.156	-1.879	-66.060	-32.250
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-372.306	52.843	95.882	112.825
TOTAL COMPREHENSIVE INCOME (LOSS)		149.513.804	49.857.976	77.903.526	24.449.721
Total Comprehensive Income Attributable to					
Non-controlling Interests		66.942.758	27.232.290	29.909.118	14.860.882
Owners of Parent		82.571.046	22.625.686	47.994.408	9.588.839

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			
Profit (Loss)		149.886.110	49.805.133
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14,15	16.623.204	3.890.030
Adjustments for provisions		621.172	1.168.662
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	628.716	1.290.477
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	18	-7.544	19.466
Adjustments for (Reversal of) Other Provisions		0	-141.281
Adjustments for Interest (Income) Expenses		-13.008.577	-2.135.315
Adjustments for Interest Income		-15.670.361	-4.498.724
Adjustments for interest expense		1.759.239	1.925.074
Deferred Financial Expense from Credit Purchases		2.590.577	137.742
Unearned Financial Income from Credit Sales		-1.688.032	300.593
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-1.414.691	-49.972
Adjustments for Tax (Income) Expenses	29	6.205.132	14.413.053
Adjustments for losses (gains) on disposal of non-current assets		-1.636.876	-838.556
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.636.876	-838.556
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7	-97.199.509	-11.224.410
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	-3.273.566	-167.019
Adjustments for decrease (increase) in inventories	10	-41.252.116	21.019.040
Decrease (Increase) in Prepaid Expenses	11	-4.774.858	-6.069.136
Adjustments for increase (decrease) in trade accounts payable	7	2.632.521	-507.723
Increase (Decrease) in Employee Benefit Liabilities	17	1.615.910	1.083.613
Adjustments for increase (decrease) in other operating payables	8	2.823.833	2.191.551
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-1.532.967	655.216
Other Adjustments for Other Increase (Decrease) in Working Capital		2.419.198	561.930
Decrease (Increase) in Other Assets Related with Operations		2.531.127	548.767
Increase (Decrease) in Other Payables Related with Operations		-111.929	13.163
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	19	-714.012	-470.883
Income taxes refund (paid)		-10.138.616	-3.404.555
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		2.825.030	1.765.882
Proceeds from sales of property, plant and equipment		2.825.030	1.765.882
Purchase of Property, Plant, Equipment and Intangible Assets		-29.260.049	-2.963.669
Purchase of property, plant and equipment	14	-29.260.049	-2.963.669
Cash Outflows from Acquisition of Investment Property	13	0	-450.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		40.000.000	10.077
Proceeds from Loans	6	40.000.000	10.077
Repayments of borrowings		-1.591.590	-20.734.050
Loan Repayments		-1.591.590	-20.734.050
Payments of Lease Liabilities		-132.001	-28.782
Dividends Paid		-14.940.000	0
Interest paid		-1.759.239	-588.877
Interest Received		15.670.361	2.335.664
Other inflows (outflows) of cash		0	-17.625
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
		18.693.804	49.249.279

Net increase (decrease) in cash and cash equivalents		18.693.804	49.249.279
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		135.310.352	48.081.505
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		154.004.156	97.330.784

Statement of changes in equity [abstract]

Presentation Currency: TL
 Nature of Financial Statements: Consolidated

Footnote Reference	Equity													
	Equity attributable to owners of parent (member)												Non-controlling interests (member)	
	Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits (member)	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement (member)	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period	67.500.000	1.690.048	-4.523.100	1.401.792	15.418.895	-405.447			8.651.525	73.986.698	26.936.729	190.657.140	104.155.136	294.812.276
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	0	0	0	0	0	0	0	0	0	189.756	0	189.756	0	189.756
Restated Balances														
Transfers	13.500.000	0	0	0	0	0	0	0	0	13.436.729	-26.936.729	0	0	0
Total Comprehensive Income (Loss)	0	0	0	0	0	-2.469			0	0	22.628.156	22.625.686	27.232.290	49.857.976
Profit (loss)	0	0	0	0	0	0			0	0	22.628.156	22.628.156	27.176.977	49.805.133
Other Comprehensive Income (Loss)	0	0	0	0	0	-2.469			0	0	0	-2.469	55.312	52.843
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														
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	81.000.000	1.690.048	-4.523.100	1.401.792	15.418.895	-407.915			8.651.525	87.613.184	22.628.156	213.472.585	131.387.426	344.860.011
Statement of changes in equity [abstract]														
Statement of changes in equity [line items]														
Equity at beginning of period	81.000.000	1.690.048	-4.523.100	0	219.750.351	-52.335			8.638.802	73.804.717	101.876.150	482.184.633	296.770.555	778.955.188
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	0	0	0	0	0	0	0	0	1.189.819	93.667.953	-101.876.150	-7.018.378	7.018.378	0
Total Comprehensive Income (Loss)	0	0	0	0	0	-74.218			0	0	82.645.263	82.571.046	66.942.758	149.513.804
Profit (loss)	0	0	0	0	0	0			0	0	82.645.263	82.645.263	67.240.847	149.886.110
Other Comprehensive Income (Loss)	0	0	0	0	0	-74.218			0	0	0	-74.218	-298.089	-372.307
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	0	0	0	0	0	0			0	-14.940.000	0	-14.940.000	0	-14.940.000
Decrease through Other Distributions to Owners														

Previous Period
01.01.2021 - 30.06.2021

Current Period
01.01.2022 - 30.06.2022

