



KAMUYU AYDINLATMA PLATFORMU

BAREM AMBALAJ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2022 - 3. 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 30.09.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	86.162.911	16.494.019
Financial Investments	5	276.044.993	1.798.483
Trade Receivables	6	333.669.199	268.712.492
Other Receivables	7	2.619.978	1.344.055
Other Receivables Due From Unrelated Parties	7	2.619.978	1.344.055
Inventories	8	246.260.140	117.942.381
Prepayments	10	95.872.011	16.294.602
Prepayments to Unrelated Parties	10	95.872.011	16.294.602
Other current assets	19	13.621.698	0
SUB-TOTAL		1.054.250.930	422.586.032
Total current assets		1.054.250.930	422.586.032
NON-CURRENT ASSETS			
Other Receivables	7	292.302	298.868
Property, plant and equipment	12	267.387.199	217.783.528
Right of Use Assets	13	178.681	245.686
Intangible assets and goodwill	14	1.222.560	320.801
Other intangible assets	14	1.222.560	320.801
Total non-current assets		269.080.742	218.648.883
Total assets		1.323.331.672	641.234.915
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	325.996.138	115.303.994
Current Portion of Non-current Borrowings	5	59.718.043	51.907.105
Current Portion of Non-current Borrowings from Related Parties		59.718.043	51.907.105
Bank Loans	5	59.590.674	51.772.318
Lease Liabilities		127.369	134.787
Trade Payables	6	56.432.178	64.088.406
Trade Payables to Unrelated Parties	6	56.432.178	64.088.406
Employee Benefit Obligations	18	3.141.216	5.263.275
Other Payables	7	4.942.679	4.665.504
Other Payables to Related Parties	7-31	0	1.187.984
Other Payables to Unrelated Parties	7	4.942.679	3.477.520
Deferred Income Other Than Contract Liabilities	10	34.471.111	7.813.241
Current tax liabilities, current	29	5.952.344	15.450.379
Current provisions		3.635.575	2.997.623
Current provisions for employee benefits	18	1.789.487	1.484.587
Other current provisions	17	1.846.088	1.513.036
Other Current Liabilities	19	3.907.837	0
SUB-TOTAL		498.197.121	267.489.527
Total current liabilities		498.197.121	267.489.527
NON-CURRENT LIABILITIES			
Long Term Borrowings		69.343.575	50.124.896
Long Term Borrowings From Unrelated Parties	5	69.343.575	50.124.896
Bank Loans		69.270.087	49.994.212
Lease Liabilities		73.488	130.684
Deferred Income Other Than Contract Liabilities	10	284.288	706.086
Non-current provisions	18	5.042.773	2.820.172
Non-current provisions for employee benefits	18	5.042.773	2.820.172
Deferred Tax Liabilities	29	2.562.666	4.474.569
Total non-current liabilities		77.233.302	58.125.723
Total liabilities		575.430.423	325.615.250
EQUITY			
Equity attributable to owners of parent		747.901.249	315.619.665
Issued capital	20	52.500.000	45.000.000
Share Premium (Discount)	20	249.493.340	0

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	69.187.523	69.554.013
Gains (Losses) on Revaluation and Remeasurement	20	69.187.523	69.554.013
Increases (Decreases) on Revaluation of Property, Plant and Equipment		69.040.064	69.040.064
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	147.459	513.949
Restricted Reserves Appropriated From Profits	20	9.300.291	2.129.854
Prior Years' Profits or Losses	20	192.553.082	76.777.116
Current Period Net Profit Or Loss	20	174.867.013	122.158.682
Total equity		747.901.249	315.619.665
Total Liabilities and Equity		1.323.331.672	641.234.915

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	1.014.342.592	469.057.219	310.282.405	170.112.429
Cost of sales	21	-743.828.098	-368.298.600	-235.069.850	-135.221.420
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		270.514.494	100.758.619	75.212.555	34.891.009
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		270.514.494	100.758.619	75.212.555	34.891.009
General Administrative Expenses	22	-22.029.863	-9.696.209	-10.816.365	-3.344.048
Marketing Expenses	22	-32.504.749	-16.539.137	-11.900.077	-5.951.907
Other Income from Operating Activities	23	50.280.881	9.642.432	18.158.010	850.731
Other Expenses from Operating Activities	23	-21.664.389	-5.982.475	-7.940.872	11.981.150
PROFIT (LOSS) FROM OPERATING ACTIVITIES		244.596.374	78.183.230	62.713.251	38.426.935
Investment Activity Income	24	93.614	15.954.553	0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	9	48.392	199.703	-10.260	-251.316
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		244.738.380	94.337.486	62.702.991	38.175.619
Finance income	26				-226.751
Finance costs	27	-41.718.922	-14.934.538	-15.331.464	-4.929.122
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		203.019.458	79.402.948	47.371.527	33.019.746
Tax (Expense) Income, Continuing Operations		-28.152.445	-19.752.219	-2.516.261	-5.054.686
Current Period Tax (Expense) Income	29	-29.966.927	-257.805	-6.080.273	-151.106
Deferred Tax (Expense) Income	29	1.814.482	-19.494.414	3.564.012	-4.903.580
PROFIT (LOSS) FROM CONTINUING OPERATIONS		174.867.013	59.650.729	44.855.266	27.965.060
PROFIT (LOSS)		174.867.013	59.650.729	44.855.266	27.965.060
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		174.867.013	59.650.729	44.855.266	27.965.060
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)	30	3,33000000	0,44000000	132,56000000	62,15000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		174.867.013	59.650.729	44.855.266	27.965.060
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-366.490	69.133.668	29.149	69.039.495
Gains (Losses) from Investments in Equity Instruments					
Gains (Losses) on Revaluation of Property, Plant and Equipment	28	0	78.902.930	0	78.902.930
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	-463.911	120.005	43.319	-729
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability					
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		97.421	-9.889.267	-14.170	-9.862.706
Current Period Tax (Expense) Income					
Deferred Tax (Expense) Income	28,29	97.421	-9.889.267	-14.170	-9.862.706
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss					
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect					
OTHER COMPREHENSIVE INCOME (LOSS)		-366.490	69.133.668	29.149	69.039.495
TOTAL COMPREHENSIVE INCOME (LOSS)		174.500.523	128.784.397	44.884.415	97.004.555
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		174.500.523	128.784.397	44.884.415	97.004.555

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		-288.127.946	-10.576.651
Profit (Loss)		174.867.013	59.650.729
Profit (Loss) from Continuing Operations		174.867.013	59.650.729
Adjustments to Reconcile Profit (Loss)		89.244.639	34.913.242
Adjustments for depreciation and amortisation expense	22	18.511.141	10.652.082
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-2.551.593	1.594.195
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-645.280	136.060
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	-1.906.313	1.458.135
Adjustments for provisions		3.324.464	1.842.204
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	2.991.412	1.761.494
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		333.052	80.710
Adjustments for Interest (Income) Expenses		39.342.715	14.710.007
Adjustments for Interest Income		4.445.139	12.233.919
Deferred Financial Expense from Credit Purchases	6	-3.133.795	-656.775
Unearned Financial Income from Credit Sales	6	38.031.371	3.132.863
Adjustments for unrealised foreign exchange losses (gains)		2.559.081	2.317.088
Adjustments for Tax (Income) Expenses	29	28.152.445	19.752.219
Adjustments for losses (gains) on disposal of non-current assets		-93.614	-15.954.553
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-93.614	-9.208.222
Adjustments for Losses (Gains) Arised From Sale of Investment Property		0	-6.746.331
Changes in Working Capital		-534.924.675	-105.887.682
Adjustments for decrease (increase) in trade accounts receivable	6	-68.756.566	-48.480.822
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-68.756.566	-48.480.822
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-289.137.565	-4.899.911
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-289.137.565	-4.899.911
Adjustments for decrease (increase) in inventories	8	-128.317.759	-42.978.030
Decrease (Increase) in Prepaid Expenses	10	-79.577.409	-14.178.552
Adjustments for increase (decrease) in trade accounts payable	6	-4.522.433	6.733.435
Increase (Decrease) in Employee Benefit Liabilities	18	-2.585.970	338.231
Adjustments for increase (decrease) in other operating payables	7	4.236.955	-3.580.248
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	4.236.955	-3.580.248
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		26.236.072	1.158.215
Other Adjustments for Other Increase (Decrease) in Working Capital		7.500.000	0
Cash Flows from (used in) Operations		-270.813.023	-11.323.711
Interest received	23	5.869.173	792.044
Income taxes refund (paid)	29	-24.031.437	-138.588
Other inflows (outflows) of cash		847.341	93.604
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-68.773.884	13.333.903
Proceeds from sales of property, plant, equipment and intangible assets	14,24	0	9.233.883
Proceeds from sales of property, plant and equipment	14,24	0	9.233.883
Purchase of Property, Plant, Equipment and Intangible Assets		-68.773.884	-8.334.075
Purchase of property, plant and equipment	14	-67.696.094	-8.273.892
Purchase of intangible assets	12	-1.077.790	-60.183
Cash Inflows from Sale of Investment Property		0	12.434.095
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		426.570.722	5.467.242
Proceeds from Issuing Shares or Other Equity Instruments		249.493.340	0

Proceeds from issuing shares		249.493.340	0
Proceeds from borrowings	5	868.114.233	219.484.854
Proceeds from Loans	5	868.114.233	219.484.854
Repayments of borrowings		-656.116.947	-200.924.882
Loan Repayments		-656.116.947	-200.924.882
Payments of Lease Liabilities		-198.625	-125.000
Interest paid	27	-40.590.452	-12.175.686
Interest Received	23	5.869.173	-792.044
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		69.668.892	8.224.494
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		69.668.892	8.224.494
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		16.494.019	5.364.461
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		86.162.911	13.588.955

[illegible]

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			249.493.340							249.493.340		249.493.340
	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									787.721		787.721	787.721
	Equity at end of period		52.500.000	249.493.340		147.459	69.040.064		9.300.291	192.553.082	174.867.013	747.901.249	747.901.249