

KAMUYU AYDINLATMA PLATFORMU

BİRKO BİRLEŞİK KOYUNLULULAR MENSUCAT TİCARET VE SANAYİ A.Ş. Financial Report Consolidated 2023 - 1. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
tement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	25.995	14.8
Trade Receivables		15.326.065	23.926.
Trade Receivables Due From Related Parties	5	13.279.304	12.404.
Trade Receivables Due From Unrelated Parties	6	2.046.761	11.521.
Other Receivables		337.541	434.
Other Receivables Due From Related Parties	5	194.185	434.
Other Receivables Due From Unrelated Parties	7	143.356	40.700
Inventories	8	20.024.350	18.762
Prepayments	9	231.660	00
Other current assets SUB-TOTAL	13	32.279 35.977.890	80.
Total current assets		35.977.890	43.219 43.219
		33.911.630	43.213
NON-CURRENT ASSETS			
Contract Assets	13	40.990	40
Other Contract Assets	13	40.990	40
Investment property	10	48.495.000	12
Property, plant and equipment	11	343.332.092	350.243
Intangible assets and goodwill	2	66.856.294	15.780
Goodwill	3	15.656.801	15.656
Brand names Deferred Tax Asset	12	51.199.493	123 26.392
Total non-current assets	18	585.984 459.310.360	392.468
Total assets		495.288.250	435.687
LIABILITIES AND EQUITY		+33,200,230	455.001
•			
CURRENT LIABILITIES			
Current Borrowings	16	16.742.752	16.742
Trade Payables		6.501.047	2.981
Trade Payables to Related Parties	5	5.855	
Trade Payables to Unrelated Parties	6	6.495.192	2.981
Employee Benefit Obligations	15	10.749.906	7.668
Other Payables	5	6.218.934	6.116
Other Payables to Related Parties	5 7	902.970	5.987 128
Other Payables to Unrelated Parties Deferred Income Other Than Contract Liabilities	9	5.315.964 3.674.845	8.229
Current provisions	9	395.993	9.109
Current provisions for employee benefits	15	395.993	395
Other current provisions	14	393.993	8.713
Other Current Liabilities	13	5.771.260	0.113
SUB-TOTAL		50.054.737	50.848
Total current liabilities		00.00 1.1101	
		50.054.737	
NON-CURRENT HABILITIES		50.054.737	
NON-CURRENT LIABILITIES			50.848
Long Term Borrowings	16	11.464.808	50.848 11.464
Long Term Borrowings Contract Liabilities		11.464.808 0	50.848 11.464 2.916
Long Term Borrowings Contract Liabilities Other Contract Liabilities	16 13	11.464.808 0 0	50.848 11.464 2.916 2.916
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions	13	11.464.808 0 0 780.526	50.848 11.464 2.916 2.916 1.959
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits	13 15	11.464.808 0 0 780.526 780.526	50.848 11.464 2.916 2.916 1.959
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities	13 15 18	11.464.808 0 0 780.526 780.526 145.369	50.848 11.464 2.916 2.916 1.959 1.959
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits	13 15	11.464.808 0 0 780.526 780.526	50.848 11.464 2.916 2.916 1.959 1.959
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities	13 15 18	11.464.808 0 0 780.526 780.526 145.369 5.917.251	50.848 11.464 2.916 2.916 1.959 1.959 5.917 22.258
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities	13 15 18	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954	50.848 11.464 2.916 2.916 1.959 1.959 5.917 22.258
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities Total liabilities	13 15 18	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954	50.848 11.464 2.916 2.916 1.959 1.959 5.917 22.258 73.107
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities Total liabilities EQUITY	13 15 18	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954 68.362.691	50.848 11.464 2.916 2.916 1.959 1.959 5.917 22.258 73.107
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent	13 15 18 13	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954 68.362.691	50.848. 11.464. 2.916. 2.916. 1.959. 1.959. 5.917. 22.258. 73.107.
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital	13 15 18 13	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954 68.362.691 426.925.559 120.000.000	50.848. 11.464. 2.916. 2.916. 1.959. 1.959. 5.917. 22.258. 73.107. 362.580. 120.000. 72033.984.
Long Term Borrowings Contract Liabilities Other Contract Liabilities Non-current provisions Non-current provisions for employee benefits Deferred Tax Liabilities Other non-current liabilities Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital	15 18 13 17 17	11.464.808 0 0 780.526 780.526 145.369 5.917.251 18.307.954 68.362.691 426.925.559 120.000.000 720.710	50.848. 11.464. 2.916. 2.916. 1.959. 1.959. 5.917. 22.258. 73.107. 362.580. 120.000. 720.

Gains (Losses) on Revaluation and Remeasurement		350.996.046	334.237.603
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	349.791.150	332.654.592
Increases (Decreases) on Revaluation of Intangible assets	17	1.204.896	1.583.011
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	17	-4.208.666	0
Restricted Reserves Appropriated From Profits	17	15.662.154	15.662.154
Prior Years' Profits or Losses	17	-130.394.886	-216.089.111
Current Period Net Profit Or Loss	17	74.150.201	142.034.558
Total equity		426.925.559	362.580.819
Total Liabilities and Equity		495.288.250	435.687.979



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	1.033.035	66.402.19
Cost of sales	20	-952.695	-50.578.74
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		80.340	15.823.45
GROSS PROFIT (LOSS)		80.340	15.823.45
General Administrative Expenses	21	-2.830.590	-9.374.05
Marketing Expenses	21	-19.567	-1.184.70
Other Income from Operating Activities	22	175.000	2.486.04
Other Expenses from Operating Activities	22	-10.268.790	-8.724.50
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-12.863.607	-973.83
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-12.863.607	-973.83
Finance income	24	64.116	5.356.8
Finance costs	24	-164.458	-4.828.93
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-12.963.949	-445.88
Tax (Expense) Income, Continuing Operations		87.114.150	142.480.4
Deferred Tax (Expense) Income	18	87.114.150	142.480.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS		74.150.201	142.034.5
PROFIT (LOSS)		74.150.201	142.034.5
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		74.150.201	142.034.5
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		350.996.046	334.237.6
Gains (Losses) on Revaluation of Property, Plant and Equipment	17	437.238.937	443.343.8
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	1.506.120	2.055.8
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-87.749.011	-111.162.0
Deferred Tax (Expense) Income	17	-87.749.011	-111.162.0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss	17	-4.208.667	
OTHER COMPREHENSIVE INCOME (LOSS)		346.787.379	334.237.6
TOTAL COMPREHENSIVE INCOME (LOSS)		420.937.580	476.272.1
Total Comprehensive Income Attributable to			
Non-controlling Interests	19	0	
Owners of Parent	19	420.937.580	476.272.1



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		11.156	1.945.156
Profit (Loss)		74.150.201	142.034.558
Adjustments to Reconcile Profit (Loss)		-70.324.354	-108.758.370
Adjustments for depreciation and amortisation expense		27.005.266	-100.430.15
Adjustments for provisions		-10.215.470	-8.007.45
Adjustments for Interest (Income) Expenses		0	-331.97
Adjustments for Tax (Income) Expenses		-87.114.150	
Other adjustments for non-cash items		0	11.218
Changes in Working Capital		-3.814.143	-31.331.03
Adjustments for decrease (increase) in trade accounts receivable		-8.600.381	16.967.35
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-97.091	269.15
Adjustments for decrease (increase) in inventories		1.261.508	-56.566.42
Adjustments for increase (decrease) in trade accounts payable		3.519.134	-3.508.21
Adjustments for increase (decrease) in other operating payables		102.687	11.507.10
Cash Flows from (used in) Operations		11.704	1.945.15
Interest paid		-548	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-1.687.08
Proceeds from sales of property, plant, equipment and intangible assets		0	15.25
Purchase of Property, Plant, Equipment and Intangible Assets		0	-1.702.33
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	-1.229.90
Repayments of borrowings		0	-1.229.90 ₄
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		11.156	-971.83
Effect of exchange rate changes on cash and cash equivalents			873.76
Net increase (decrease) in cash and cash equivalents		11.156	-98.06
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		14.839	112.90
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		25.995	14.839

Statement of changes in equity [abstract]

Nature of Financial Statements

Consolidated

									ibutable to owners of parent [membe									
																	1	
		Footnote Reference					Other Accum	mulated Comprehensive Income That Will Not Be Reclassified In Profit (r Loss			Other Accumulated Comprehensive Incor	ne That Will Be Reclassified In Pro	ofit Or Loss	_	Retained Earnings	Non-co	ntrolling
			Issued Inflation Account Capital Adjustments for on Capital Merger	Additional Capital Contribution of Advance Shares of Shareholders Capital Treasury Adjustmic Cross-Ov	ital Share premiums of Entities or or vnership discounts Effects of Combinations of Entities or or Businesses Under Common Control	Put Option Revaluation Fund Related with Payments Gains (Los:	Gains/Losses on Revaluation and Re	emeasurement [member] Gains (Losses) Due Gains (Losse to Change in Fair on Hedgin)	Comprehensive Income Of	Reserv	ve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Re		ange in Change in Share of Other Comprehensive Income of Associates and Joint	Restricted Reserves Appropriated Properties Appropriated Reserves Appropriated Reserves Appropriated Reserves Appropriated Reserves Appropriated Reserves Appropriated Reserves Appropriate Reserves A	ance dend	inter mer	rests [mber]
			on Capital Merger Capital	of Shareholders Cross-Ov	vnership discounts Under Common Control	Non-controlling Interests Non-controlling Interests Payments Gains (Los: from Investmen Equity	, , , Increases (Value of Financial Instrument	Associates And Joint	Reserves Of Other n Gains (Losses) Exchange Differences On Cash Translation Cash	Gains or Losses on Hedges of Other Gains or	Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets Hossier data following the formula of the formu	Reserve of Other Value of Remeasuring Ontions Service Of Formal Control of Formal Co	late of Value of Foreign of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains ([member]	et) Prior Years' Profits or Losses Net Profit or Loss		
						Instrume	increases (increases) Increases (Decreases) Revaluation of on Revaluation Property, Plant and Equipment Plant and Seets Property Assets Decreases On Revaluation of Revaluation of Revaluation Assets	of Defined Increases (Benefit Plans Decreases) Change in Credit Equity Risk of Liability Instrument	Profit or Loss	Hedge	Net Losses on Hedge	Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	or Cor Reclassification Adjustments	intracts Spreads to Profit or Loss				
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items] Equity at beginning of period		120.000.000 30.493.682		-		93.161.383 -1.330.230								9.787.115	- 1.075.055	0F 1F0 102	0F 1F0 100
	Adjustments Related to Accounting Policy Changes		120,000,000 30,493,682		33.498.285		93.161.383 -1.330.230								9.787.115	134.530.438	82.129.192	85.159.192
	Adjustments Related to Required Changes in																0	0
	Accounting Policies Adjustments Related to Voluntary Changes in																0	0
	Accounting Policies Adjustments Related to Errors																0	0
	Other Restatements																0	0
	Restated Balances																0	
	restated balances Transfers															1.075.05	-1 075 965	-1 075 965
	Total Comprehensive Income (Loss)						239.493.209 2.913.241									-1.075.965	-1.075.965	-1.075.965
	Profit (loss)						Z55.455.Z05 Z.515.Z41									1.075.965 142.034.558	242.406.450	242.406.450 143.110.523
	Other Comprehensive Income (Loss)															1.010.965 142.034.558		143.110.523
	Utner Comprenensive income (Loss) Issue of equity																0	0
	Capital Decrease																0	0
	Capital Advance																0	0
	Effect of Merger or Liquidation or Division																0	0
	Effects of Business Combinations Under Common																0	0
	Control Advance Dividend Payments																0	0
	Dividends Paid																0	0
Previous Period 01.01.2022 - 31.03.2022	Decrease through Other Distributions to Owners																0	0
	Increase (Decrease) through Treasury Share																0	0
	Transactions Increase (Decrease) through Share-Based Payment																0	0
	Transactions Acquisition or Disposal of a Subsidiary																0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																0	0
	control, equity Transactions with noncontrolling shareholders																0	0
	Increase through Other Contributions by Owners																0	0
	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																0	0
	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																0	0
	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																0	0
	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																0	0
	Accounting is Applied Increase (decrease) through other changes, equity		-29.773.251		-486.531										5.875.039	-82.634.638	107.010.221	107.010.00
	Equity at end of period			0 0 0		0 0	0 332.654.592 1.583.011 0	0 00	0 0	0 00 0	0 0 00	0 0	0 0 0	0 0 0	0 0 15.662.154 0 0	0 216.089.111 142.034.558	107.019.381 D 362.580.819	107.019.381 0 362.580.819
	Statement of changes in equity [abstract]				22,304.010											210.009.111		
	Statement of changes in equity [line items] Equity at beginning of period		130,000,000				0 222 554 502 1 702 011	0 00		0 00	0 0			0 0	0.0 15 652 154	- 140 004 0	262 F00 610	0 363 500 010
	Adjustments Related to Accounting Policy Changes		120.000.000 720.431 0	0 0 0	0 33.984.816	0 0	0 332.654.592 1.583.011 0	0 0 0 0	0	0 00 0	0 00	0 0	0 0 0	0	0 0 15.662.154 0 0	216.089.111		0 362.580.819
	Adjustments Related to Required Changes in																0	0
	Accounting Policies Adjustments Related to Voluntary Changes in																0	0
	Accounting Policies Adjustments Related to Errors																0	0
	Other Restatements																0	0
	Restated Balances																0	0
	Transfers																142.034.558	- 142.034.558
	Total Comprehensive Income (Loss)		279				17.136.558 -378.115								-	142.034.558	12.550.056	142.034.558
	Profit (loss)														.208.666	142.034.558 74.150.201		216.184.759
	Other Comprehensive Income (Loss)																0	0
	Issue of equity																0	0
	Capital Decrease																0	0
	Capital Advance																0	0
	Effect of Merger or Liquidation or Division																0	0
	Effects of Business Combinations Under Common																0	0
	Control																Ĭ	ű

	Advance Dividend Payments																
																0	
rrent Period	Dividends Paid															0	
1.01.2023 - 31.03.2023	Decrease through Other Distributions to Owners															0	
	Increase (Decrease) through Treasury Share Transactions															0	
	Increase (Decrease) through Share-Based Payment Transactions															0	
	Acquisition or Disposal of a Subsidiary															0	
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0	
	Transactions with noncontrolling shareholders															0	
	Increase through Other Contributions by Owners															0	
	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															0	
	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															0	
	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															0	
	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															0	
	Increase (decrease) through other changes, equity			33.984.816											-56.340.333	-22.355.517	-22.355
	Equity at end of period	120.000.000 720.710 0	0 0 0	0 0 0	0 0 0 349.791.150	1.204.896 0	0 00	0 0	0 00 0	0 00	0 0	0 0 0 0	0 0 4 208 666	0 15.662.154 0	0 0 130.394.886 74.150.20	01 0 426.925.559	0 426.925.5