



KAMUYU AYDINLATMA PLATFORMU

BİM BİRLEŞİK MAĞAZALAR A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report



Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem *Konsolide* Finansal Tablolara İlişkin Sınırlı Denetim Raporu

BİM Birleşik Mağazalar Anonim Şirketi Genel Kurulu'na

Giriş

BİM Birleşik Mağazalar A.Ş.'nin ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların Türkiye Finansal Raporlama Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara ilişkin bir 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"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal tabloların, Grup'un 30 Haziran 2024 tarihi itibarıyla konsolide finansal durumunun, konsolide finansal performansının ve aynı tarihte sona eren 6 aylık döneme ilişkin konsolide nakit akışlarının Türkiye Finansal Raporlama Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Kaan Birdal, SMMM

Sorumlu Denetçi

26 Eylül 2024

İstanbul, Türkiye



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	4.697.364	4.498.905
Cash Accounts Regarding Real Estate Projects	5	4.447.855	4.217.956
Trade Receivables		19.693.991	20.113.490
Trade Receivables Due From Unrelated Parties	7	19.693.991	20.113.490
Other Receivables	8	369.084	246.923
Other Receivables Due From Related Parties		10.875	1.276
Other Receivables Due From Unrelated Parties		358.209	245.647
Inventories	9	37.431.127	34.087.114
Prepayments	14	4.577.740	2.615.682
Other current assets	16	2.878.997	2.149.088
SUB-TOTAL		74.096.158	67.929.158
Total current assets		74.096.158	67.929.158
NON-CURRENT ASSETS			
Financial Investments	5	5.505.267	5.505.267
Other Receivables		166.457	171.211
Other Receivables Due From Unrelated Parties		166.457	171.211
Property, plant and equipment	10	65.635.894	61.917.553
Right of Use Assets	12	52.755.667	47.091.971
Intangible assets and goodwill		174.912	227.213
Goodwill		27.584	27.584
Other intangible assets	11	147.328	199.629
Prepayments	14	1.910.841	1.843.501
Deferred Tax Asset	25	335.741	86.880
Total non-current assets		126.484.779	116.843.596
Total assets		200.580.937	184.772.754
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	6.637.169	5.811.172
Current Borrowings From Related Parties		6.637.169	5.811.172
Lease Liabilities		6.637.169	5.811.172
Trade Payables		60.208.938	56.310.833
Trade Payables to Related Parties	28	4.710.060	3.673.817
Trade Payables to Unrelated Parties	7	55.498.878	52.637.016
Employee Benefit Obligations		1.874.812	1.333.082
Other Payables		5.356.107	1.083
Other Payables to Related Parties	17	5.355.229	0
Other Payables to Unrelated Parties		878	1.083
Deferred Income Other Than Contract Liabilities	14	876.924	433.317
Current tax liabilities, current	25	874.971	1.746.468
Current provisions		969.240	737.573
Current provisions for employee benefits	13	521.667	303.485
Other current provisions	13	447.573	434.088
Other Current Liabilities	16	1.766.142	1.075.442
SUB-TOTAL		78.564.303	67.448.970
Total current liabilities		78.564.303	67.448.970
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	24.021.162	22.051.988
Long Term Borrowings From Related Parties		24.021.162	22.051.988
Lease Liabilities		24.021.162	22.051.988
Non-current provisions		1.141.372	1.495.684
Non-current provisions for employee benefits	15	1.141.372	1.495.684
Deferred Tax Liabilities	25	7.481.899	6.784.046
Total non-current liabilities		32.644.433	30.331.718
Total liabilities		111.208.736	97.780.688
EQUITY			
Equity attributable to owners of parent		88.635.391	86.206.547
Issued capital	17	607.200	607.200

Inflation Adjustments on Capital	17	4.919.308	4.919.308
Treasury Shares (-)	17	-2.893.463	-2.893.463
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		14.227.007	14.227.007
Gains (Losses) on Revaluation and Remeasurement		14.227.007	14.227.007
Increases (Decreases) on Revaluation of Property, Plant and Equipment	10,17	14.165.133	14.165.133
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.683.649	-1.683.649
Other Revaluation Increases (Decreases)		1.745.523	1.745.523
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-1.590.441	-1.446.039
Exchange Differences on Translation		-1.590.441	-1.446.039
Restricted Reserves Appropriated From Profits		9.625.101	9.625.101
Prior Years' Profits or Losses		55.015.480	41.907.498
Current Period Net Profit Or Loss		8.725.199	19.259.935
Non-controlling interests		736.810	785.519
Total equity		89.372.201	86.992.066
Total Liabilities and Equity		200.580.937	184.772.754

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	221.742.860	197.577.993	109.252.841	101.500.479
Cost of sales	18	-184.073.751	-167.028.867	-90.940.440	-85.582.499
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		37.669.109	30.549.126	18.312.401	15.917.980
GROSS PROFIT (LOSS)		37.669.109	30.549.126	18.312.401	15.917.980
General Administrative Expenses	19	-4.769.889	-3.827.341	-2.311.308	-1.999.741
Marketing Expenses	19	-31.635.210	-25.690.330	-16.011.741	-13.054.504
Other Income from Operating Activities	21	496.274	890.114	233.344	742.675
Other Expenses from Operating Activities	21	-317.226	-418.488	-81.370	-114.331
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.443.058	1.503.081	141.326	1.492.079
Investment Activity Income	24	1.299.814	278.988	790.872	153.842
Investment Activity Expenses	24	-30.233	-34.424	0	2.219
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.712.639	1.747.645	932.198	1.648.140
Finance income	22	70.305	252.346	44.339	215.834
Finance costs	23	-2.061.419	-1.795.972	-1.057.911	-876.589
Gains (losses) on net monetary position		10.548.168	9.296.650	4.386.350	4.166.987
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		11.269.693	9.500.669	4.304.976	5.154.372
Tax (Expense) Income, Continuing Operations		-2.541.616	-4.268.055	218.843	-1.172.316
Current Period Tax (Expense) Income	25	-2.104.975	-1.485.870	-899.193	-826.751
Deferred Tax (Expense) Income	25	-436.641	-2.782.185	1.118.036	-345.565
PROFIT (LOSS) FROM CONTINUING OPERATIONS		8.728.077	5.232.614	4.523.819	3.982.056
PROFIT (LOSS)		8.728.077	5.232.614	4.523.819	3.982.056
Profit (loss), attributable to [abstract]					
Non-controlling Interests	27	2.878	-22.689	2.410	-10.111
Owners of Parent		8.725.199	5.255.303	4.521.409	3.992.167
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetler Pay Başına Kazanç (Tam TL)</i>	26	14,62000000	8,80000000	7,57000000	6,68000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-885.475	0	-102.835
Gains (Losses) on Revaluation of Property, Plant and Equipment			-102.863		-102.835
Gains (Losses) on Remeasurements of Defined Benefit Plans			-782.612		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-195.989	41.790	-250.339	84.243
Exchange Differences on Translation of Foreign Operations		-195.989	41.790	-250.339	84.243
OTHER COMPREHENSIVE INCOME (LOSS)		-195.989	-843.685	-250.339	-18.592
TOTAL COMPREHENSIVE INCOME (LOSS)		8.532.088	4.388.929	4.273.480	3.963.464
Total Comprehensive Income Attributable to					
Non-controlling Interests	27	-48.709	120.643	-71.218	115.455
Owners of Parent		8.580.797	4.268.286	4.344.698	3.848.009

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		13.012.839	18.055.130
Profit (Loss)		8.728.077	5.232.614
Adjustments to Reconcile Profit (Loss)		8.998.703	10.901.162
Adjustments for depreciation and amortisation expense	10,11,12	7.216.024	6.838.026
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-11.366	24.348
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	0	-175
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	-11.366	24.523
Adjustments for provisions		508.401	506.260
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13,15	494.916	478.522
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	5.755	14.658
Adjustments for (Reversal of) Other Provisions	13	7.730	13.080
Adjustments for Interest (Income) Expenses		3.449.474	3.011.674
Adjustments for interest expense	23	1.809.544	1.473.515
Deferred Financial Expense from Credit Purchases	29	1.639.930	1.538.159
Adjustments for unrealised foreign exchange losses (gains)		560.969	389.088
Adjustments for fair value losses (gains)		0	-42.831
Other Adjustments for Fair Value Losses (Gains)		0	-42.831
Adjustments for Tax (Income) Expenses	25	2.541.616	4.268.055
Adjustments for losses (gains) on disposal of non-current assets		-30.233	-34.424
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-30.233	-34.424
Adjustments Related to Gain and Losses on Net Monetary Position		-5.204.510	-4.085.451
Other adjustments to reconcile profit (loss)		-31.672	26.417
Changes in Working Capital		-1.480.856	3.541.670
Adjustments for decrease (increase) in trade accounts receivable		419.499	-2.377.189
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-117.407	-759.599
Adjustments for decrease (increase) in inventories		-3.332.647	-2.589.247
Adjustments for increase (decrease) in trade accounts payable		2.258.175	6.692.232
Adjustments for increase (decrease) in other operating payables		-205	-502
Other Adjustments for Other Increase (Decrease) in Working Capital		-708.271	2.575.975
Cash Flows from (used in) Operations		16.245.924	19.675.446
Payments Related with Provisions for Employee Benefits	15	-408.934	-998.057
Income taxes refund (paid)	25	-2.824.151	-622.259
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-8.549.305	-6.526.218
Proceeds from sales of property, plant, equipment and intangible assets		129.286	552.929
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-8.426.618	-6.688.499
Purchase of property, plant and equipment		-8.399.887	-6.653.949
Purchase of intangible assets		-26.731	-34.550
Cash advances and loans made to other parties	14	-22.074	-119.027
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments	24	-229.899	-271.621
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.218.162	-8.283.232
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-204.625
Payments to Acquire Entity's Shares	17	0	-204.625
Proceeds from borrowings		0	0
Payments of Lease Liabilities	6	-3.138.209	-2.903.923
Dividends Paid	17	-79.953	-5.174.684
INFLATION EFFECT		-1.026.998	-1.045.614

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		218.374	2.200.066
Effect of exchange rate changes on cash and cash equivalents		-19.915	147.941
Net increase (decrease) in cash and cash equivalents		198.459	2.348.007
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	4.498.905	4.483.797
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	4.697.364	6.831.804



Statement of changes in equity [abstract]

Presentation Currency	1.000 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	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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 Appropriate From Profits [member]		Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Retained Earnings			
													Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement [member]					Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge			Gains (Losses) on Revaluation and Reclassification			Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Prior Years' Profits or Losses						Net Profit or Loss			
Statement of changes in equity [abstract]																																												
Statement of changes in equity [line items]																																												
Previous Period 01.01.2023 - 30.06.2023	Equity at beginning of period	607.200	4.919.308				2.688.838								14.444.916				-1.033.873	990.702															8.904.717			26.134.813	20.701.249	72.032.300	697.131	72.729.431		
	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																																				515.759		20.185.490	20.701.249	-			
	Total Comprehensive Income (Loss)	0	0	0	0	0	0	0	0	0	0	0	0	-102.863	0	0	-782.612	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5.255.303	0	4.268.286	120.643	4.388.929		
	Profit (loss)																																						5.255.303	5.255.303	-22.689	5.232.614		
	Other Comprehensive Income (Loss)													-102.863			-782.612								-101.542															-987.017	143.332	-843.685		
	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	17																																						-5.174.684	-5.174.684	-98.136	-5.272.820	
	Decrease through Other Distributions to Owners																																											
	Increase (Decrease) through Treasury Share Transactions						-204.625																											204.625		-204.625		-204.625		-204.625		-204.625		
	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																																							102.751		102.751		102.751
	Equity at end of period		607.200	4.919.308	0	0	0	2.893.463	0	0	0	0	0	14.342.053	0	0	-1.616.485	990.702 0	0	0	0	0	0	0	-1.049.436	0	0	0	0	0	0	0	0	0	0	9.625.101	0	0	0	41.043.745	5.255.303 0	71.024.028	719.638	71.743.666
	Statement of changes in equity [abstract]																																											
	Statement of changes in equity [line items]																																											
Equity at beginning of period		607.200	4.919.308				2.893.463						14.165.133			-1.683.649	1.745.523								-1.446.039									9.625.101			41.907.498	19.259.935	86.206.547	785.519	86.992.066			
Adjustments Related to Accounting Policy Changes																																												
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Adjustments Related to Errors																																												
Other Restatements																																												
Restated Balances																																												
Transfers																																						19.259.935	19.259.935	-				
Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-144.402	0	0	0	0	0	0	0	0	0	0	0	0	0	8.725.199 0	8.580.797	-48.709	8.532.088			
Profit (loss)																																						8.725.199	8.725.199	2.878	8.728.077			
Other Comprehensive Income (Loss)																								-144.402															-144.402	-51.587	-195.989			
Issue of equity																																												
Capital Decrease																																												
Capital Advance																																												
Effect of Merger or Liquidation or Division																																												
Effects of Business Combinations Under Common Control																																												

[illegible]