



KAMUYU AYDINLATMA PLATFORMU

KİLER HOLDİNG A.Ş. Financial Report Consolidated 2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Kiler Holding Anonim Şirketi

Yönetim Kurulu'na

Giriş

Kiler Holding Anonim Şirketi ve bağlı ortaklıklarının ("Grup") 30 Haziran 2022 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ara dönem özet konsolide kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" ("TMS 34") hükümlerine uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere 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 Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 16 Ağustos 2022

Eren Bağımsız Denetim Anonim Şirketi

Member Firm of Grant Thornton International

Özcan Özbuğa

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	4	449.697	937.154
Financial Investments	5	624.525	345.287
Trade Receivables		645.787	382.191
Trade Receivables Due From Related Parties	26	201.139	74.868
Trade Receivables Due From Unrelated Parties	7	444.648	307.323
Other Receivables		74.243	7.061
Other Receivables Due From Related Parties	26	70.752	5.475
Other Receivables Due From Unrelated Parties	8	3.491	1.586
Inventories	9	2.232.987	1.009.331
Prepayments		339.393	107.039
Prepayments to Unrelated Parties	10	339.393	107.039
Current Tax Assets	18	13.092	2.830
Other current assets		166.189	74.296
Other Current Assets Due From Unrelated Parties	17	166.189	74.296
SUB-TOTAL		4.545.913	2.865.189
Total current assets		4.545.913	2.865.189
NON-CURRENT ASSETS			
Investments accounted for using equity method	12	1.387.853	1.019.524
Investment property	13	1.082.348	1.082.348
Property, plant and equipment		80.674	20.611
Land and Premises	14	33.724	
Machinery And Equipments	14	16	19
Vehicles	14	21.967	14.559
Fixtures and fittings	14	2.964	2.261
Leasehold Improvements	14	77	104
Construction in Progress	14	21.926	3.668
Intangible assets and goodwill		443	337
Other Rights	15	185	164
Other intangible assets	15	258	173
Prepayments		95.939	0
Prepayments to Unrelated Parties	10	95.939	
Deferred Tax Asset	18	49	
Total non-current assets		2.647.306	2.122.820
Total assets		7.193.219	4.988.009
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		9.883	17.204
Current Portion of Non-current Borrowings from Unrelated Parties		9.883	17.204
Bank Loans	6	9.883	17.204
Trade Payables		358.756	216.114
Trade Payables to Related Parties	26	1.877	4.898
Trade Payables to Unrelated Parties	7	356.879	211.216
Employee Benefit Obligations	16	28.386	16.383
Other Payables		361.273	4.524
Other Payables to Related Parties	26	358.143	1.967
Other Payables to Unrelated Parties	8	3.130	2.557
Deferred Income Other Than Contract Liabilities		1.388.526	1.135.481
Deferred Income Other Than Contract Liabilities From Related Parties	11	45.769	419
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	1.342.757	1.135.062
Current tax liabilities, current	18	23.980	19.056
Current provisions		3.023	1.686
Current provisions for employee benefits	21	3.023	1.686
Other Current Liabilities		1.328	33
Other Current Liabilities to Unrelated Parties		1.328	33
SUB-TOTAL		2.175.155	1.410.481

Total current liabilities		2.175.155	1.410.481
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	3.526
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties			3.526
Bank Loans	6		3.373
Lease Liabilities	6		153
Liabilites due to Investments Accounted for Using Equity Method	12	9.240	6.706
Non-current provisions		36.298	35.802
Non-current provisions for employee benefits	19	7.578	5.452
Other non-current provisions	21	28.720	30.350
Deferred Tax Liabilities	18	33.460	30.222
Total non-current liabilities		78.998	76.256
Total liabilities		2.254.153	1.486.737
EQUITY			
Equity attributable to owners of parent		3.248.586	2.513.089
Issued capital	20	650.000	650.000
Share Premium (Discount)	20	74.953	76.083
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-801	59
Gains (Losses) on Revaluation and Remeasurement		-801	59
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-801	59
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		182.522	182.522
Gains (Losses) on Revaluation and Reclassification	20	182.522	182.522
Restricted Reserves Appropriated From Profits		874.561	164.202
Legal Reserves	20	79.078	31.021
Other Restricted Profit Reserves	20	795.483	133.181
Prior Years' Profits or Losses		729.864	227.462
Current Period Net Profit Or Loss		737.487	1.212.761
Non-controlling interests	20	1.690.480	988.183
Total equity		4.939.066	3.501.272
Total Liabilities and Equity		7.193.219	4.988.009

Profit or loss [abstract]

Presentation Currency	1.000 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	3	1.087.130	158.291	613.641	97.954
Cost of sales	3,22	-537.518	-121.789	-340.502	-68.904
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		549.612	36.502	273.139	29.050
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)		549.612	36.502	273.139	29.050
General Administrative Expenses	22	-41.350	-20.879	-26.125	-13.535
Marketing Expenses	22	-38.603	-2.196	-3.540	-741
Other Income from Operating Activities	23	46.376	8.316	39.029	5.970
Other Expenses from Operating Activities	23	-31.869	-10.272	-13.093	-6.161
PROFIT (LOSS) FROM OPERATING ACTIVITIES		484.166	11.471	269.410	14.583
Investment Activity Income	24	120.543	54.350	104.093	53.774
Investment Activity Expenses	24	-385	-9.564		-1.699
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	362.113	178.385	119.503	55.981
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		966.437	234.642	493.006	122.639
Finance income	25	218.261	53.198	129.088	29.437
Finance costs	25	-96.495	-8.803	-52.184	-2.218
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.088.203	279.037	569.910	149.858
Tax (Expense) Income, Continuing Operations		-37.210	-13.378	-32.018	-11.308
Current Period Tax (Expense) Income	18	-33.901	-5.231	-24.029	-3.613
Deferred Tax (Expense) Income	18	-3.309	-8.147	-7.989	-7.695
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.050.993	265.659	537.892	138.550
PROFIT (LOSS)		1.050.993	265.659	537.892	138.550
Profit (loss), attributable to [abstract]					
Non-controlling Interests	20	313.506	20.548	182.426	17.862
Owners of Parent		737.487	245.111	355.466	120.688
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 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)		1.050.993	265.659	537.892	138.550
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.141	1.066	-350	113
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-523	-92	-749	414
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-738	1.137	227	-211
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-738	-38	227	-211
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12	0	1.175	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		120	21	172	-90
Taxes Relating to Remeasurements of Defined Benefit Plans	18	120	21	172	-90
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-1.141	1.066	-350	113
TOTAL COMPREHENSIVE INCOME (LOSS)		1.049.852	266.725	537.542	138.663
Total Comprehensive Income Attributable to					
Non-controlling Interests	20	313.225	20.514	182.152	17.286
Owners of Parent		736.627	246.211	355.390	121.377

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		-1.128.692	167.594
Profit (Loss)		1.050.993	265.659
Profit (Loss) from Continuing Operations		1.050.993	265.659
Adjustments to Reconcile Profit (Loss)		-452.148	-240.594
Adjustments for depreciation and amortisation expense	14-15	2.917	2.067
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-100.546	10.205
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-100.546	10.205
Adjustments for provisions		1.547	4.679
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	3.177	4.620
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	-1.630	59
Adjustments for Interest (Income) Expenses		-21.394	-39.532
Adjustments for Interest Income	25	-19.442	-43.063
Adjustments for interest expense	25	6.753	3.082
Deferred Financial Expense from Credit Purchases	23	87	449
Unearned Financial Income from Credit Sales	23	-8.792	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-362.113	-178.385
Adjustments for undistributed profits of associates	12	-362.113	-178.385
Adjustments for Tax (Income) Expenses	18	37.210	13.378
Adjustments for losses (gains) on disposal of non-current assets		-782	537
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-782	537
Other adjustments to reconcile profit (loss)	29	-8.987	-53.543
Changes in Working Capital		-1.734.059	59.394
Decrease (Increase) in Financial Investments		-169.452	0
Adjustments for decrease (increase) in trade accounts receivable		-254.801	-85.874
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-128.530	-104.586
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-126.271	18.712
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-71.078	-53.400
Decrease (Increase) in Other Related Party Receivables Related with Operations		-65.277	-57.363
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.801	3.963
Adjustments for decrease (increase) in inventories		-1.223.656	-168.547
Decrease (Increase) in Prepaid Expenses		-328.293	-2.328
Adjustments for increase (decrease) in trade accounts payable		138.771	35.067
Increase (Decrease) in Trade Accounts Payables to Related Parties		-3.021	30.552
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		141.792	4.515
Increase (Decrease) in Employee Benefit Liabilities		12.003	7.768
Adjustments for increase (decrease) in other operating payables		0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		253.045	355.895
Other Adjustments for Other Increase (Decrease) in Working Capital		-90.598	-29.187
Decrease (Increase) in Other Assets Related with Operations		-91.893	-29.209
Increase (Decrease) in Other Payables Related with Operations		1.295	22
Cash Flows from (used in) Operations		-1.135.214	84.459
Dividends received		0	95.217
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12	0	-6.494
Payments Related with Provisions for Employee Benefits	19	-760	-280

Income taxes refund (paid)	18	-39.239	-5.554
Other inflows (outflows) of cash		46.521	246
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		325.381	66.576
Cash Inflows from Losing Control of Subsidiaries or Other Businesses	20	-2.090	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control	20	390.032	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures	12	0	73.951
Proceeds from sales of property, plant, equipment and intangible assets		815	2.395
Proceeds from sales of property, plant and equipment		815	2.395
Purchase of Property, Plant, Equipment and Intangible Assets		-63.376	-10.330
Purchase of property, plant and equipment	14	-63.200	-10.315
Purchase of intangible assets	15	-176	-15
Cash Inflows from Sale of Investment Property		0	560
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		362.375	-46.067
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0	-1.730
Repayments of borrowings		346.128	-84.453
Loan Repayments	6	-10.621	-26.401
Cash Outflows from Other Financial Liabilities		356.749	-58.052
Interest paid	6	-2.590	-1.120
Interest Received		19.442	43.063
Other inflows (outflows) of cash		-605	-1.827
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-440.936	188.103
Net increase (decrease) in cash and cash equivalents		-440.936	188.103
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	890.308	443.253
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	449.372	631.356

Previous Period 01.01.2021 - 30.06.2021	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		537.500	46.833	254	180.109				86.191	397.528	301.251	1.549.666	644.021	2.193.687
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers		0	0	0	0			56.090	245.161	-301.251	0		0	0
	Total Comprehensive Income (Loss)														
	Profit (loss)		0	0	0	0			0	0	245.111	245.111		20.548	265.659
	Other Comprehensive Income (Loss)		0	0	-75	1.175			0	0	0	1.100		-34	1.066
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														0
	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		0	0									0
	Transactions with noncontrolling shareholders		0	156	0	0			22	-433	0	-255		-1.475	-1.730
	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			28.823					1.008				29.831		29.831
	Equity at end of period		537.500	75.812	179	181.284			143.311	642.256	245.111	1.825.453		663.060	2.488.513
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period		650.000	76.083	59	182.522			164.202	227.462	1.212.761	2.513.089		988.183	3.501.272	
Adjustments Related to Accounting Policy Changes														0	
Adjustments Related to Required Changes in Accounting Policies														0	
Adjustments Related to Voluntary Changes in Accounting Policies														0	
Adjustments Related to Errors														0	
Other Restatements														0	
Restated Balances														0	
Transfers		0	0	0	0			710.359	503.402	-1.212.761	0			0	
Total Comprehensive Income (Loss)														0	
Profit (loss)		0	0	0	0						737.487	737.487	313.506	1.050.993	
Other Comprehensive Income (Loss)		0	0	-860	0					0	-860		-281	-1.141	
Issue of equity														0	
Capital Decrease														0	
Capital Advance														0	
Effect of Merger or Liquidation or Division														0	
Effects of Business Combinations Under Common Control														0	
Advance Dividend Payments														0	
Dividends Paid														0	

Current Period 01.01.2022 – 30.06.2022																			
	Decrease through Other Distributions to Owners																		0
	Increase (decrease) through Treasury Share Transactions																		0
	Increase (decrease) through Share-Based Payment Transactions			-1.130												-1.130	359.072	357.942	0
	Acquisition or Disposal of a Subsidiary		0			0	0								0		30.000	30.000	
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0			0	0								0				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																		0
	Equity at end of period	650.000	74.953			-801	182.522						874.561	729.864	737.487	3.248.586		1.690.490	4.939.066