



KAMUYU AYDINLATMA PLATFORMU

KİLER HOLDİNG A.Ş.
Financial Report
Consolidated
2023 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	226.108	175.343
Financial Investments		1.798.280	2.257.038
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-sale		0	0
Financial Investments Held To Maturity		555.738	651.399
Financial Assets at Fair Value Through Profit or Loss		1.242.542	1.605.639
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		1.242.542	1.605.639
Financial Assets Designated at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Trade Receivables		1.620.819	1.382.749
Trade Receivables Due From Related Parties	26	137.273	267.850
Trade Receivables Due From Unrelated Parties	7	1.483.546	1.114.899
Other Receivables		18.751	18.662
Other Receivables Due From Related Parties	26	887	334
Other Receivables Due From Unrelated Parties	8	17.864	18.328
Contract Assets		823	5.225
Contract Assets from Ongoing Construction Contracts		823	5.225
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Inventories	9	3.244.663	2.964.083
Prepayments		737.402	470.746
Prepayments to Unrelated Parties	10	737.402	470.746
Current Tax Assets	18	23.106	35.158
Other current assets		190.871	155.692
Other Current Assets Due From Unrelated Parties	17	190.871	155.692
SUB-TOTAL		7.860.823	7.464.696
Total current assets		7.860.823	7.464.696
NON-CURRENT ASSETS			
Contract Assets		0	0
Investments accounted for using equity method	12	2.209.173	1.941.764
Investment property	13	4.337.484	3.254.628
Property, plant and equipment		323.116	317.226
Land and Premises	14	112.345	112.345
Land Improvements		0	0
Buildings		0	0
Machinery And Equipments	14	2.521	2.714
Vehicles	14	36.614	35.452
Fixtures and fittings	14	8.031	3.847
Leasehold Improvements	14	1.088	878
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress	14	162.517	161.990
Operational Lease Assets		0	0
Other property, plant and equipment		0	0
Intangible assets and goodwill		698	687
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights	15	242	208
Patents		0	0
Brand names		0	0
Licenses		0	0
Computer Softwares		0	0
Capitalized Development Costs		0	0
Other intangible assets	15	456	479

Prepayments			79.329	73.333
Prepayments to Unrelated Parties	10		79.329	73.333
Deferred Tax Asset	18		52.858	54.314
Total non-current assets			7.002.658	5.641.952
Total assets			14.863.481	13.106.648
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Portion of Non-current Borrowings			131.199	129.128
Current Portion of Non-current Borrowings from Unrelated Parties			131.199	129.128
Bank Loans	6		131.199	129.128
Trade Payables			1.115.611	372.914
Trade Payables to Related Parties	26		19.328	15.974
Trade Payables to Unrelated Parties	7		1.096.283	356.940
Employee Benefit Obligations	16		22.557	28.798
Other Payables			8.320	85.133
Other Payables to Related Parties	26		5.476	57.258
Other Payables to Unrelated Parties	8		2.844	27.875
Contract Liabilities			220.409	216.321
Contract Liabilities from Ongoing Construction Contracts	11		220.409	216.321
Deferred Income Other Than Contract Liabilities			3.536.862	2.823.839
Deferred Income Other Than Contract Liabilities From Related Parties	11		503	31.435
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11		3.536.359	2.792.404
Current tax liabilities, current	18		37.219	14.365
Current provisions			4.523	2.956
Current provisions for employee benefits	21		4.523	2.956
Other Current Liabilities			0	0
Other Current Liabilities to Unrelated Parties			0	0
SUB-TOTAL			5.076.700	3.673.454
Total current liabilities			5.076.700	3.673.454
NON-CURRENT LIABILITIES				
Long Term Borrowings			289.392	278.752
Long Term Borrowings From Related Parties			0	0
Long Term Borrowings From Unrelated Parties			289.392	278.752
Bank Loans	6		289.392	278.752
Lease Liabilities	6		0	0
Liabilities due to Investments Accounted for Using Equity Method	12		10.864	9.013
Non-current provisions			55.991	51.166
Non-current provisions for employee benefits	19		21.330	16.913
Other non-current provisions	21		34.661	34.253
Deferred Tax Liabilities	18		117.501	111.135
Total non-current liabilities			473.748	450.066
Total liabilities			5.550.448	4.123.520
EQUITY				
Equity attributable to owners of parent			5.993.115	5.714.372
Issued capital	20		650.000	650.000
Share Premium (Discount)	20		74.953	74.953
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			-7.894	-4.513
Gains (Losses) on Revaluation and Remeasurement			-7.894	-4.513
Gains (Losses) on Remeasurements of Defined Benefit Plans	20		-7.894	-4.513
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss			376.669	376.669
Gains (Losses) on Revaluation and Reclassification			376.669	376.669
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	20		376.669	376.669
Restricted Reserves Appropriated From Profits			935.292	875.893
Legal Reserves	20		80.410	80.410
Other Restricted Profit Reserves	20		854.882	795.483
Other reserves			126.500	126.500
Prior Years' Profits or Losses			3.555.471	728.532
Current Period Net Profit Or Loss			282.124	2.886.338
Non-controlling interests	20		3.319.918	3.268.756
Total equity			9.313.033	8.983.128
Total Liabilities and Equity			14.863.481	13.106.648

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	3	207.803	473.489
Cost of sales	3	-98.869	-197.016
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		108.934	276.473
Revenue from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
GROSS PROFIT (LOSS)		108.934	276.473
General Administrative Expenses	22	-28.526	-15.225
Marketing Expenses	22	-2.296	-35.063
Other Income from Operating Activities	23	16.483	9.983
Other Expenses from Operating Activities	23	-77.843	-21.412
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.752	214.756
Investment Activity Income	24	374.550	24.031
Investment Activity Expenses	24	-271.734	-7.966
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	266.105	242.610
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		385.673	473.431
Finance income	25	14.995	89.174
Finance costs	25	-21.185	-44.312
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		379.483	518.293
Tax (Expense) Income, Continuing Operations		-45.448	-5.192
Current Period Tax (Expense) Income	18	-37.203	-9.872
Deferred Tax (Expense) Income	18	-8.245	4.680
PROFIT (LOSS) FROM CONTINUING OPERATIONS		334.035	513.101
PROFIT (LOSS)		334.035	513.101
Profit (loss), attributable to [abstract]			
Non-controlling Interests	20	51.911	131.080
Owners of Parent		282.124	382.021
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 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Other Comprehensive Income			
PROFIT (LOSS)	0	334.035	513.101
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.130	-791
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-2.116	226
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-2.437	-965
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-2.437	-965
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		423	-52
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	18	423	-52
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-4.130	-791
TOTAL COMPREHENSIVE INCOME (LOSS)		329.905	512.310
Total Comprehensive Income Attributable to			
Non-controlling Interests	20	51.162	131.073
Owners of Parent		278.743	381.237

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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			
Profit (Loss)		334.035	513.101
Profit (Loss) from Continuing Operations		334.035	513.101
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14-15	2.996	1.375
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-83.776	-16.134
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-83.776	-16.134
Adjustments for provisions		3.909	944
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	3.501	1.803
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	408	-859
Adjustments for Interest (Income) Expenses		10.861	-8.164
Adjustments for Interest Income	25	-4.639	-9.262
Adjustments for interest expense	25	16.399	1.825
Deferred Financial Expense from Credit Purchases	23	0	2.257
Unearned Financial Income from Credit Sales	23	-899	-2.984
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-266.105	-242.610
Adjustments for undistributed profits of associates	12	-266.105	-242.610
Adjustments for Tax (Income) Expenses	18	45.448	5.192
Adjustments for losses (gains) on disposal of non-current assets		-254	-373
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-254	-373
Other adjustments to reconcile profit (loss)	29	307	0
Changes in Working Capital			
Decrease (Increase) in Financial Investments		220.744	-929.588
Adjustments for decrease (increase) in trade accounts receivable		-237.173	-425
Decrease (Increase) in Trade Accounts Receivables from Related Parties		130.576	-35.653
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-367.749	35.228
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-792	6.652
Decrease (Increase) in Other Related Party Receivables Related with Operations		-551	3.708
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-241	2.944
Adjustments for Decrease (Increase) in Contract Assets		4.402	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		4.402	0
Adjustments for decrease (increase) in inventories		-280.580	-508.669
Decrease (Increase) in Prepaid Expenses		-272.652	-150.814
Adjustments for increase (decrease) in trade accounts payable		742.697	288.956
Increase (Decrease) in Trade Accounts Payables to Related Parties		3.354	-2.815
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		739.343	291.771
Increase (Decrease) in Employee Benefit Liabilities		-6.241	-472
Adjustments for Increase (Decrease) in Contract Liabilities		4.088	0
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		4.088	0
Adjustments for increase (decrease) in other operating payables		-76.813	366.778
Increase (Decrease) in Other Operating Payables to Related Parties		-51.782	366.827
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-25.031	-49

Increase (Decrease) in Deferred Income Other Than Contract Liabilities			713.023	-99.434
Other Adjustments for Other Increase (Decrease) in Working Capital			-37.377	-40.183
Decrease (Increase) in Other Assets Related with Operations			-37.377	-40.150
Increase (Decrease) in Other Payables Related with Operations			0	-33
Cash Flows from (used in) Operations			820.747	-813.868
Dividends received			0	0
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12		0	0
Payments Related with Provisions for Employee Benefits	19		-559	-160
Income taxes refund (paid)	18		-2.297	-25.798
Other inflows (outflows) of cash			318	46.779
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			-769.003	-43.968
Cash Inflows from Losing Control of Subsidiaries or Other Businesses	20		0	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control	20		0	0
Cash Outflows from Purchase of Additional Shares of Subsidiaries			0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures	12		0	0
Proceeds from sales of property, plant, equipment and intangible assets			349	406
Proceeds from sales of property, plant and equipment	0		349	406
Purchase of Property, Plant, Equipment and Intangible Assets			-8.992	-44.374
Purchase of property, plant and equipment	14		-8.921	-44.351
Purchase of intangible assets	15		-71	-23
Cash Inflows from Sale of Investment Property			0	0
Cash Outflows from Acquisition of Investment Property			-760.360	0
Cash advances and loans made to other parties			0	0
Cash receipts from repayment of advances and loans made to other parties			0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			1.877	360.271
Payments from changes in ownership interests in subsidiaries that do not result in loss of control			0	0
Proceeds from Issuing Shares or Other Equity Instruments			0	357.942
Proceeds from issuing other equity instruments			0	357.942
Proceeds from Capital Advances			0	0
Payments to Acquire Entity's Shares or Other Equity Instruments			0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0	0
Proceeds from borrowings			0	0
Repayments of borrowings			-2.709	-5.248
Loan Repayments	6		-2.709	-5.248
Cash Outflows from Other Financial Liabilities			0	0
Increase in Other Payables to Related Parties			0	0
Interest paid	6		-53	-1.685
Interest Received			4.639	9.262
Other inflows (outflows) of cash			0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			51.083	-476.744
Net increase (decrease) in cash and cash equivalents			51.083	-476.744
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4		174.930	890.308
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4		226.013	413.564

