

KAMUYU AYDINLATMA PLATFORMU

KOLEKSİYON MOBİLYA SANAYİ A.Ş. Financial Report Consolidated 2023 - 3. 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 30.09.2023	Previous Period 31.12.2022
ntement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	45.287.293	59.725.0
Trade Receivables		181.456.752	67.204.7
Trade Receivables Due From Related Parties	17	205.957	1.394.7
Trade Receivables Due From Unrelated Parties	5	181.250.795	65.810.0
Other Receivables		12.497.703	7.561.4
Other Receivables Due From Related Parties	17	2.821.314	760.
Other Receivables Due From Unrelated Parties	c	9.676.389	6.801.2
Inventories	6 7	224.637.957	145.635. ⁻ 10.225. ⁻
Prepayments Other current assets	l l	84.306.557 9.366.641	18.106.
SUB-TOTAL		557.552.903	308.459.
Total current assets		557.552.903	308.459.
NON-CURRENT ASSETS		331.332.333	300.103
		1.042.770	F07
Other Receivables Other Receivables Due From Unrelated Parties		1.042.778	587.4 587.4
Investment property	8	1.042.778 412.520.369	587. 412.520.
Property, plant and equipment	9	612.560.932	558.432.
Intangible assets and goodwill	3	7.563.401	9.340.
Other intangible assets		7.563.401	9.340.
Prepayments	7	409.410	39.
Total non-current assets		1.034.096.890	980.920.
Total assets		1.591.649.793	1.289.380.
ABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	52.988.773	39.006.
Current Borrowings From Related Parties		0	
Bank Loans		0	
Lease Liabilities		0	
Current Borrowings From Unrelated Parties		52.988.773	39.006.
Bank Loans		52.988.773	39.006.
Current Portion of Non-current Borrowings	4	94.329.157	41.507.
Current Portion of Non-current Borrowings from Related Parties		0	
Current Portion of Non-current Borrowings from Unrelated Parties		94.329.157	41.507.
Bank Loans		94.329.157	41.507.
Trade Payables		99.369.580	72.046.
Trade Payables to Related Parties	5-17	10.428.309	1.393.
Trade Payables to Unrelated Parties	5	88.941.271	70.652.
Employee Benefit Obligations		26.125.204	16.951.
Other Payables		2.550.951	8.880.
Other Payables to Related Parties		8.480	5.523.
Other Payables to Unrelated Parties	17	2.542.471	3.356.
Derivative Financial Liabilities		0	
Deferred Income Other Than Contract Liabilities	7	184.699.512	177.832.
Current tax liabilities, current	15	21.773.681	6.028.
Current provisions	10	11.430.867	5.024.
Current provisions for employee benefits	10	4.494.343	3.823.
Other current liabilities	10	6.936.524	1.201.
Other Current Liabilities Other Current Liabilities to Unrelated Parties		0	1.941. 1.941.
SUB-TOTAL		493.267.725	369.219.
Total current liabilities		493.267.725	369.219. 369.219.
NON-CURRENT LIABILITIES		133.201.123	303.213.
Long Term Borrowings		99.260.840	56.135.
Long Term Borrowings From Unrelated Parties	4	99.260.840	56.135.
Bank Loans		99.260.840	56.135.
Non-current provisions	11	45.799.235	31.922.8

Non-current provisions for employee benefits	11	45.799.235	31.922.892
Deferred Tax Liabilities	15	102.726.014	111.719.423
Total non-current liabilities		247.786.089	199.777.860
Total liabilities		741.053.814	568.997.398
EQUITY			
Equity attributable to owners of parent		850.595.979	720.382.640
Issued capital	12	431.419.816	431.419.816
Inflation Adjustments on Capital		194	194
Capital Advance		35.022.644	35.022.644
Treasury Shares (-)		-18.386.037	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		155.216.306	155.216.306
Gains (Losses) on Revaluation and Remeasurement		155.216.306	155.216.306
Increases (Decreases) on Revaluation of Intangible assets		167.853.453	167.853.453
Gains (Losses) on Remeasurements of Defined Benefit Plans		-12.637.147	-12.637.147
Restricted Reserves Appropriated From Profits		10.950.569	6.853.845
Prior Years' Profits or Losses		73.395.905	-8.804.388
Current Period Net Profit Or Loss		162.976.582	100.674.223
Total equity		850.595.979	720.382.640
Total Liabilities and Equity		1.591.649.793	1.289.380.038



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
tatement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	728.742.602	334.253.863	230.968.820	140.618.26
Cost of sales	13	-281.681.046	-156.034.606	-73.835.736	-61.933.27
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		447.061.556	178.219.257	157.133.084	78.684.99
Revenue from Finance Sector Operations				0	
Cost of Finance Sector Operations				0	
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS				0	
GROSS PROFIT (LOSS)	1.4	447.061.556	178.219.257	157.133.084	78.684.9
General Administrative Expenses Marketing Expenses	14 14	-51.633.328 -150.551.548	-23.154.984 -64.842.204	-15.828.393 -51.111.953	-6.864.0 -31.960.6
Research and development expense	14	-9.570.181	-9.375.764	-3.416.438	-29.4
Other Income from Operating Activities		7.721.204	8.094.973	-7.024.793	204.3
Other Expenses from Operating Activities		-25.394.695	-10.159.400	-11.258.844	-5.236.3
PROFIT (LOSS) FROM OPERATING ACTIVITIES		217.633.008	78.781.878	68.492.663	34.798.8
Investment Activity Income		2.255.076	6.389	706.309	1.2
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		219.888.084	78.788.267	69.198.972	34.800.0
Finance income		21.154.021	5.079.538	13.683.058	74.7
Finance costs		-51.698.089	-49.679.566	-18.063.608	-10.380.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		189.344.016	34.188.239	64.818.422	24.494.3
Tax (Expense) Income, Continuing Operations		-26.367.434	-1.389.019	-5.342.561	-3.409.2
Current Period Tax (Expense) Income	15	-35.360.842	-6.874.381	-10.462.707	-6.874.3
Deferred Tax (Expense) Income	15	8.993.408	5.485.362	5.120.146	3.465.0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		162.976.582	32.799.220	59.475.861	21.085.1
PROFIT (LOSS)		162.976.582	32.799.220	59.475.861	21.085.1
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		162.976.582	32.799.220	59.475.861	21.085.1
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)		0,37700000	0,07600000	0,23700000	0,026000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified		0	0	0	
to Profit or Loss		0	0	0	
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
Exchange Differences on Translation of Foreing Operations		0	0	0	
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	
Change in Value of Time Value of Options		0	0	0	
Change in Value of Forward Elements of Forward Contracts		0	0	0	
Change in Value of Foreign Currency Basis Spreads		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)	0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)	162.976.582	32.799.220	59.475.861	21.085.102
Total Comprehensive Income Attributable to				
Non-controlling Interests	0	0	0	0
Owners of Parent	162.976.582	32.799.220	59.475.861	21.085.102



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		16.685.443	36.779.33
Profit (Loss)		162.976.583	32.799.22
Profit (Loss) from Continuing Operations		162.976.583	32.799.22
Adjustments to Reconcile Profit (Loss)		128.897.010	81.549.48
Adjustments for depreciation and amortisation expense	5-6	21.383.317	11.677.51
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.850.926	3.256.07
Adjustments for provisions	10-11	41.740.233	18.626.66
Adjustments for Interest (Income) Expenses		36.810.177	46.600.20
Adjustments for interest expense		36.810.177	46.600.20
Adjustments for Tax (Income) Expenses	15	26.367.433	1.389.01
Other adjustments for non-cash items		-2.255.076	
Adjustments for losses (gains) on disposal of non-current assets		0	
Changes in Working Capital		-234.115.011	-76.312.17
Adjustments for decrease (increase) in trade accounts receivable		-115.635.999	-11.550.982
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	-115.635.999	-11.550.98
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.391.565	-549.72
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.391.565	-549.72
Adjustments for decrease (increase) in inventories	6	-82.469.129	-58.330.18
Decrease (Increase) in Prepaid Expenses Adjustments for increase (decrease) in trade accounts	7	-74.450.928 27.322.771	-25.810.559 4.627.339
payable Increase (Decrease) in Trade Accounts Payables to	5	27.322.771	4.627.33
Unrelated Parties Increase (Decrease) in Employee Benefit Liabilities	3		
Adjustments for increase (decrease) in other operating		15.117.409	5.612.26
payables Increase (Decrease) in Other Operating Payables to		-2.972.782	-9.037.19
Unrelated Parties Increase (Decrease) in Deferred Income Other Than		-2.972.782	-9.037.19
Contract Liabilities Other Adjustments for Other Increase (Decrease) in	7	6.867.097	32.170.87
Working Capital Decrease (Increase) in Other Assets Related with		-2.501.885	-13.443.99
Operations		-2.501.885	-13.443.99
Cash Flows from (used in) Operations		57.758.582	38.036.53
Payments Related with Provisions for Employee Benefits	11	-21.457.953	-1.257.20
Income taxes refund (paid)		-19.615.186	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-61.268.741	-6.419.89
Proceeds from sales of property, plant, equipment and intangible assets		11.702.230	
Proceeds from sales of property, plant and equipment		11.702.230	
Purchase of Property, Plant, Equipment and Intangible Assets		-83.181.570	-9.513.97
Interest received		10.210.599	3.094.08
Other inflows (outflows) of cash			
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		27.105.537	-31.675.36
Payments to Acquire Entity's Shares or Other Equity Instruments		-18.386.037	129.395.72
Payments to Acquire Entity's Shares		-18.386.037	129.395.72
Proceeds from borrowings		106.889.557	-111.376.80
Proceeds from Loans	4	109.929.525	-111.500.12
Proceeds from Other Financial Borrowings	3	-3.039.968	123.32
Dividends Paid		-14.377.206	
Interest paid		-47.020.777	-49.694.29
Other inflows (outflows) of cash NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-17.477.761	-1.315.93
		1	1.010.00
BEFORE EFFECT OF EXCHANGE RATE CHANGES Net increase (decrease) in cash and cash equivalents		-17.477.761	-1.315.930

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	59.071.056	17.277.193
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	41,593,295	15.961.263



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Consolidated

									Eq	uity						
									Equity attributable to owners of parent [member]							
		Footnote Reference						Other Accumulated Comprehensive Income That	Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensi	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earn	ngs		
														····	Non-o	controlling interests [member]
			Issued Capital	Inflation Adjustments on Ca	Capital Advanc	ce Treasury Shares	Share premiums or discounts	Gains/Losses on Revaluation and Re	measurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member	Prior Years' Profits or Losses	Net Profit or Loss		
								Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans							
S	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]		227 046 722	12	104			09.454.000	2.719.200			6 050 0	12.052.275	2 250 006	420 022 022	0 420 922
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		337.046.733		194			98.454,808	-2.718.360			6.853.8	-12.063.376	3.258.986	430.832.832	0 430.832.8
	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												3.258.986		0	
	Total Comprehensive Income (Loss)													32.799.220	32.799.220	0 32.799.2
	Profit (loss)															
	Other Comprehensive Income (Loss) Issue of equity								0							
	capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
od	Dividends Paid															
.2022	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions															
	Increase (Decrease) through Share-Based Payment Transactions		94.373.083	3			35.022.644								129.395.727	0 129.395.7
	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															
ı	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															
	Equity at end of period		431.419.816	.6	194	0	35.022.644	98.454.808	-2.718.360			6.853.6	-8.804.388	32.799.220	593.027.777	0 593.027.7
S	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		431.419.816	5	194	0	35.022.644	167.853.453	-12.637.147			6.853.8	-8.804.388	100.674.224	720.382.640	0 720.382.€
_	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in															
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in															
	Accounting Policies															
	Adjustments Related to Errors Other Postatoments															
	Other Restatements Restated Balances															
	Transfers					0						4.096.7	23 96.577.501	-100.674.224	0	
	Total Comprehensive Income (Loss)											4.090.1	55,511,501		0	
	Profit (loss)													162.976.582		162.976.5
	Other Comprehensive Income (Loss)															
	Issue of equity															
	0. 0.10															
ı	Capital Decrease															
	Capital Advance															
	Capital Advance Effect of Merger or Liquidation or Division															
Ŀ	Capital Advance Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common Control															
	Capital Advance Effect of Merger or Liquidation or Division Effects of Business Combinations Under Common															

-14.377.206 -14.377.206 -14.377.206 Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions -18.386.037 -18.386.037 -18.386.037 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 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 Increase (decrease) through other changes, equity Equity at end of period 194 0 -18.386.037 167.853.453 -12.637.147 73.395.905 162.976.582 850.595.979 0 850.595.979