



## KAMUYU AYDINLATMA PLATFORMU

# KİLER HOLDİNG A.Ş. Financial Report Consolidated 2023 - 3. 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 30.09.2023	Previous Period 31.12.2022
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	545.761	175.343
Financial Investments		2.083.600	2.257.038
Financial Investments Held To Maturity		726.528	651.399
Financial Assets at Fair Value Through Profit or Loss		1.357.072	1.605.639
Other Financial Assets Measured at Fair Value Through Profit or Loss		1.357.072	1.605.639
Trade Receivables		1.823.669	1.382.749
Trade Receivables Due From Related Parties	26	88.366	267.850
Trade Receivables Due From Unrelated Parties	7	1.735.303	1.114.899
Other Receivables		3.452	18.662
Other Receivables Due From Related Parties	26	1.193	334
Other Receivables Due From Unrelated Parties	8	2.259	18.328
Contract Assets		131.384	5.225
Contract Assets from Ongoing Construction Contracts	10	131.384	5.225
Inventories	9	3.841.572	2.964.083
Prepayments		1.021.298	470.746
Prepayments to Related Parties	10	255.161	
Prepayments to Unrelated Parties	10	766.137	470.746
Current Tax Assets	18	50.831	35.158
Other current assets		339.553	155.692
Other Current Assets Due From Unrelated Parties	17	339.553	155.692
<b>SUB-TOTAL</b>		<b>9.841.120</b>	<b>7.464.696</b>
<b>Total current assets</b>		<b>9.841.120</b>	<b>7.464.696</b>
<b>NON-CURRENT ASSETS</b>			
Investments accounted for using equity method	12	3.074.099	1.941.764
Investment property	13	5.116.013	3.254.628
Property, plant and equipment		601.294	317.226
Land and Premises	14	204.474	112.345
Machinery And Equipments	14	2.330	2.714
Vehicles	14	56.580	35.452
Fixtures and fittings	14	18.612	3.847
Leasehold Improvements	14	1.063	878
Construction in Progress	14	318.235	161.990
Intangible assets and goodwill		609	687
Other Rights	15	234	208
Other intangible assets	15	375	479
Prepayments		141.687	73.333
Prepayments to Unrelated Parties	10	141.687	73.333
Deferred Tax Asset	18	76.184	54.314
<b>Total non-current assets</b>		<b>9.009.886</b>	<b>5.641.952</b>
<b>Total assets</b>		<b>18.851.006</b>	<b>13.106.648</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Portion of Non-current Borrowings		328.891	129.128
Current Portion of Non-current Borrowings from Unrelated Parties		328.891	129.128
Bank Loans	6	328.891	129.128
Trade Payables		620.126	372.914
Trade Payables to Related Parties	26	5.402	15.974
Trade Payables to Unrelated Parties	7	614.724	356.940
Employee Benefit Obligations	16	30.795	28.798
Other Payables		4.893	85.133
Other Payables to Related Parties	26	1.504	57.258
Other Payables to Unrelated Parties	8	3.389	27.875
Contract Liabilities		3.675	216.321
Contract Liabilities from Ongoing Construction Contracts		3.675	216.321
Deferred Income Other Than Contract Liabilities		4.616.434	2.823.839

Deferred Income Other Than Contract Liabilities From Related Parties	11	106.515	31.435
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	4.509.919	2.792.404
Current tax liabilities, current	18		14.365
Current provisions		4.922	2.956
Current provisions for employee benefits	21	4.922	2.956
<b>SUB-TOTAL</b>		<b>5.609.736</b>	<b>3.673.454</b>
<b>Total current liabilities</b>		<b>5.609.736</b>	<b>3.673.454</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		424.643	278.752
Long Term Borrowings From Unrelated Parties		424.643	278.752
Bank Loans	6	424.643	278.752
Trade Payables		286.079	
Trade Payables To Related Parties		286.079	
Liabilities due to Investments Accounted for Using Equity Method	12	14.565	9.013
Non-current provisions		62.537	51.166
Non-current provisions for employee benefits	19	26.569	16.913
Other non-current provisions	21	35.968	34.253
Deferred Tax Liabilities	18	246.654	111.135
<b>Total non-current liabilities</b>		<b>1.034.478</b>	<b>450.066</b>
<b>Total liabilities</b>		<b>6.644.214</b>	<b>4.123.520</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		8.042.991	5.714.372
Issued capital	20	1.625.000	650.000
Share Premium (Discount)	20	74.953	74.953
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-8.770	-4.513
Gains (Losses) on Revaluation and Remeasurement		-8.770	-4.513
Increases (Decreases) on Revaluation of Right-of-use assets	20	-8.770	-4.513
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		442.051	376.669
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification	20	442.051	376.669
Restricted Reserves Appropriated From Profits		196.520	875.893
Legal Reserves	20	99.634	80.410
Other Restricted Profit Reserves	20	96.886	795.483
Other reserves		126.500	126.500
Prior Years' Profits or Losses		3.319.243	728.532
Current Period Net Profit Or Loss		2.267.494	2.886.338
Non-controlling interests		4.163.801	3.268.756
<b>Total equity</b>		<b>12.206.792</b>	<b>8.983.128</b>
<b>Total Liabilities and Equity</b>		<b>18.851.006</b>	<b>13.106.648</b>

## Profit or loss [abstract]

Presentation Currency	1.000 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
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
Revenue	3	1.723.709	1.604.796	773.485	517.666
Cost of sales	3	-1.327.554	-968.671	-655.709	-431.153
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		396.155	636.125	117.776	86.513
GROSS PROFIT (LOSS)		396.155	636.125	117.776	86.513
General Administrative Expenses	22	-88.493	-67.767	-29.685	-26.417
Marketing Expenses	22	-4.126	-42.527	-946	-3.924
Other Income from Operating Activities	23	81.115	46.054	6.743	5.213
Other Expenses from Operating Activities	23	-168.673	-57.970	-40.663	-31.636
PROFIT (LOSS) FROM OPERATING ACTIVITIES		215.978	513.915	53.225	29.749
Investment Activity Income	24	2.250.927	536.979	654.376	496.804
Investment Activity Expenses	24	-278.461	-620	-463	-80.603
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	1.168.688	405.411	585.206	43.298
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.357.132	1.455.685	1.292.344	489.248
Finance income	25	87.124	293.906	14.310	75.759
Finance costs	25	-129.924	-143.732	-76.435	-47.352
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.314.332	1.605.859	1.230.219	517.655
Tax (Expense) Income, Continuing Operations		-151.174	-19.950	21.058	17.260
Current Period Tax (Expense) Income	18	-60.035	-20.087	1.524	13.814
Deferred Tax (Expense) Income	18	-91.139	137	19.534	3.446
PROFIT (LOSS) FROM CONTINUING OPERATIONS		3.163.158	1.585.909	1.251.277	534.915
PROFIT (LOSS)		3.163.158	1.585.909	1.251.277	534.915
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests	20	895.664	525.169	273.431	211.663
Owners of Parent		2.267.494	1.060.740	977.846	323.252
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					

## Statement of Other Comprehensive Income

Presentation Currency	1.000 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
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		3.163.158	1.585.909	1.251.277	534.915
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>					
Gains (Losses) on Revaluation of Property, Plant and Equipment	14	92.000	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-1.961	-1.095	-1.333	-572
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-7.023	-1.506	-1.423	-768
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-3.405	-1.506	-1.423	-768
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12,20	-3.618			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-22.510	252	333	132
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	18	-23.000	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	18	490	252	333	132
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>					
Exchange Differences on Translation of Foreign Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>60.506</b>	<b>-2.349</b>	<b>-2.423</b>	<b>-1.208</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>3.223.664</b>	<b>1.583.560</b>	<b>1.248.854</b>	<b>533.707</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests	20	895.045	524.695	272.962	211.470
Owners of Parent		2.328.619	1.058.865	975.892	322.237

## Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		3.163.158	1.585.909
Profit (Loss) from Continuing Operations		3.163.158	1.585.909
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	14-15	10.969	4.704
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.570.517	-327.911
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-1.570.517	-327.911
Adjustments for provisions		13.261	6.864
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	9.795	3.956
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	3.466	2.908
Adjustments for Interest (Income) Expenses		81.917	-23.270
Adjustments for Interest Income	25	-13.289	-21.999
Adjustments for interest expense	25	102.203	7.110
Deferred Financial Expense from Credit Purchases	23	33.258	87
Unearned Financial Income from Credit Sales	23	-40.255	-8.468
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-1.168.688	-405.411
Adjustments for undistributed profits of associates	12	-1.168.688	-405.411
Adjustments for Tax (Income) Expenses	18	151.174	19.950
Adjustments for losses (gains) on disposal of non-current assets		-2.310	-1.652
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-2.310	-1.652
Other adjustments to reconcile profit (loss)	29	-313.803	-168.728
<b>Changes in Working Capital</b>			
Decrease (Increase) in Financial Investments		820.796	-350.873
Adjustments for decrease (increase) in trade accounts receivable		-400.190	-525.075
Decrease (Increase) in Trade Accounts Receivables from Related Parties		179.484	-126.514
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-579.674	-398.561
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		14.505	-60.488
Decrease (Increase) in Other Related Party Receivables Related with Operations		-859	-28.267
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		15.364	-32.221
Adjustments for Decrease (Increase) in Contract Assets		-126.159	
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		-126.159	
Adjustments for decrease (increase) in inventories		-877.489	-1.357.644
Decrease (Increase) in Prepaid Expenses		-618.906	-533.416
Adjustments for increase (decrease) in trade accounts payable		500.033	247.838
Increase (Decrease) in Trade Accounts Payables to Related Parties		-10.572	-3.196
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		510.605	251.034
Increase (Decrease) in Employee Benefit Liabilities		1.997	7.885
Adjustments for Increase (Decrease) in Contract Liabilities		-212.646	
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		-212.646	
Adjustments for increase (decrease) in other operating payables		-80.240	209.652
Increase (Decrease) in Other Operating Payables to Related Parties		-55.754	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-24.486	209.652
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		1.792.595	749.412

Other Adjustments for Other Increase (Decrease) in Working Capital			-190.528	-101.685
Decrease (Increase) in Other Assets Related with Operations			-190.528	-101.801
Increase (Decrease) in Other Payables Related with Operations				116
<b>Cash Flows from (used in) Operations</b>			<b>988.929</b>	<b>-1.023.939</b>
Dividends received			43.828	65.746
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12		-2.587	-25
Payments Related with Provisions for Employee Benefits	19		-2.916	-956
Payments Related with Other Provisions			-1.751	
Income taxes refund (paid)	18		-90.073	-50.177
Other inflows (outflows) of cash			-33.821	46.778
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			<b>-824.534</b>	<b>-96.672</b>
Proceeds from sales of property, plant, equipment and intangible assets			3.058	2.232
Proceeds from sales of property, plant and equipment			3.058	2.232
Purchase of Property, Plant, Equipment and Intangible Assets			-203.707	-98.904
Purchase of property, plant and equipment	14		-203.627	-98.601
Purchase of intangible assets	15		-80	-303
Cash Outflows from Acquisition of Investment Property	13		-623.885	
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			<b>259.522</b>	<b>619.275</b>
Proceeds from Issuing Shares or Other Equity Instruments			0	387.942
Proceeds from issuing other equity instruments			0	387.942
Repayments of borrowings			283.293	-14.184
Loan Repayments	6		283.293	-14.184
Increase in Other Payables to Related Parties				-605
Interest paid	6		-31.725	-5.877
Interest Received			13.289	21.999
Other inflows (outflows) of cash			-5.335	230.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			336.597	-439.970
Net increase (decrease) in cash and cash equivalents			336.597	-439.970
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			<b>174.930</b>	<b>890.308</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			<b>511.527</b>	<b>450.338</b>

# 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	Share premiums or discounts	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 Appropriated From Profits (member)	Other equity interest (member)	Retained Earnings				
			Gains/Losses on Revaluation and Remeasurement (member)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss							
Gains (Losses) on Remeasurements of Defined Benefit Plans														
<b>Statement of changes in equity (abstract)</b>														
<b>Statement of changes in equity (line items)</b>														
<b>Equity at beginning of period</b>	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														
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								41.311		1.171.450	-1.212.761	0		0
Total Comprehensive Income (Loss)				-1.875							1.060.740	1.058.865	524.695	1.583.560
Profit (loss)											1.060.740	1.060.740	525.169	1.585.509
Other Comprehensive Income (Loss)				-1.875								-1.875	-474	-2.349
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														
Decrease through Other Distributions to Owners														
Increase (Decrease) through Treasury Share Transactions														
Increase (Decrease) through Share-Based Payment Transactions												-1.130	-960	-2.090
Acquisition or Disposal of a Subsidiary														
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity								6.746		-6.746	0			0
Transactions with noncontrolling shareholders													390.032	390.032
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								662.302	126.500	-662.302		126.500	103.500	230.000
<b>Equity at end of period</b>	650.000	74.953		-1.816	182.522			874.561	126.500	729.864	1.060.740	3.697.324	2.005.450	5.702.774
<b>Statement of changes in equity (abstract)</b>														
<b>Statement of changes in equity (line items)</b>														
<b>Equity at beginning of period</b>	650.000	74.953		-4.513	376.669			875.893	126.500	728.532	2.886.338	5.714.372	3.268.756	8.983.128
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								19.224		2.867.114	-2.886.338			
Total Comprehensive Income (Loss)				-4.257	65.382						2.267.494	2.328.619	895.045	3.223.664
Profit (loss)											2.267.494	2.267.494	895.664	3.163.158
Other Comprehensive Income (Loss)				-4.257	65.382							61.125	-619	60.506
Issue of equity	975.000							-757.996		-217.004				
Capital Decrease														
Capital Advance														
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														

Previous Period  
01.01.2022 - 30.09.2022

