



## KAMUYU AYDINLATMA PLATFORMU

# KİLER HOLDİNG A.Ş. Financial Report Consolidated 2024 - 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 31.03.2024	Previous Period 31.12.2023
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	374.699	545.490
Financial Investments	5	2.646.067	2.731.904
Financial Investments Held To Maturity		1.315.700	1.110.880
Financial Assets at Fair Value Through Profit or Loss		1.330.367	1.621.024
Other Financial Assets Measured at Fair Value Through Profit or Loss		1.330.367	1.621.024
Trade Receivables		1.702.911	2.619.569
Trade Receivables Due From Related Parties	26	91.190	177.003
Trade Receivables Due From Unrelated Parties	7	1.611.721	2.442.566
Other Receivables		17.225	33.105
Other Receivables Due From Related Parties	26	2.069	28.748
Other Receivables Due From Unrelated Parties	8	15.156	4.357
Inventories	9	8.413.033	8.963.202
Prepayments		1.735.086	1.854.391
Prepayments to Related Parties		407.659	397.136
Prepayments to Unrelated Parties	10	1.327.427	1.457.255
Current Tax Assets	18	71.289	82.167
Other current assets		526.463	497.215
Other Current Assets Due From Unrelated Parties	17	526.463	497.215
<b>SUB-TOTAL</b>		<b>15.486.773</b>	<b>17.327.043</b>
<b>Total current assets</b>		<b>15.486.773</b>	<b>17.327.043</b>
<b>NON-CURRENT ASSETS</b>			
Investments accounted for using equity method	12	8.058.127	7.950.645
Investment property	13	9.086.048	9.086.048
Property, plant and equipment		2.524.985	1.969.773
Land and Premises	14	286.543	286.543
Machinery And Equipments	14	28.461	25.084
Vehicles	14	151.524	152.738
Fixtures and fittings	14	30.848	31.774
Leasehold Improvements	14	2.341	2.436
Construction in Progress	14	2.025.268	1.471.198
Intangible assets and goodwill		1.756	2.049
Other Rights	15	1.199	1.422
Other intangible assets	15	557	627
Prepayments		641.128	599.197
Prepayments to Unrelated Parties	10	641.128	599.197
Deferred Tax Asset	18	617.564	427.532
<b>Total non-current assets</b>		<b>20.929.608</b>	<b>20.035.244</b>
<b>Total assets</b>		<b>36.416.381</b>	<b>37.362.287</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Portion of Non-current Borrowings		1.053.509	869.316
Current Portion of Non-current Borrowings from Unrelated Parties		1.053.509	869.316
Bank Loans	6	1.053.509	869.316
Trade Payables		1.004.928	921.338
Trade Payables to Related Parties	26	21.911	23.222
Trade Payables to Unrelated Parties	7	983.017	898.116
Employee Benefit Obligations	16	72.920	55.163
Other Payables		32.632	55.976
Other Payables to Related Parties	26	5.028	5.110
Other Payables to Unrelated Parties	8	27.604	50.866
Contract Liabilities		711	102.152
Contract Liabilities from Ongoing Construction Contracts		711	102.152
Deferred Income Other Than Contract Liabilities		6.618.690	8.421.164
Deferred Income Other Than Contract Liabilities From Related Parties	11	65.000	56

Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	6.553.690	8.421.108
Current tax liabilities, current	18	0	5.285
Current provisions		9.910	6.066
Current provisions for employee benefits	21	9.910	6.066
<b>SUB-TOTAL</b>		<b>8.793.300</b>	<b>10.436.460</b>
<b>Total current liabilities</b>		<b>8.793.300</b>	<b>10.436.460</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		1.128.003	1.066.422
Long Term Borrowings From Unrelated Parties		1.128.003	1.066.422
Bank Loans		1.128.003	1.066.422
Trade Payables		244.189	307.760
Trade Payables To Related Parties		244.189	307.760
Liabilities due to Investments Accounted for Using Equity Method	12	15.025	16.603
Non-current provisions		92.053	91.786
Non-current provisions for employee benefits	19	44.742	37.348
Other non-current provisions	21	47.311	54.438
Deferred Tax Liabilities	18	354.437	363.378
<b>Total non-current liabilities</b>		<b>1.833.707</b>	<b>1.845.949</b>
<b>Total liabilities</b>		<b>10.627.007</b>	<b>12.282.409</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		17.505.574	17.135.675
Issued capital	20	1.625.000	1.625.000
Inflation Adjustments on Capital		4.479.011	4.479.011
Share Premium (Discount)	20	856.068	856.068
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-15.018	-10.837
Gains (Losses) on Revaluation and Remeasurement		-15.018	-10.837
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-15.018	-10.837
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		864.662	864.662
Gains (Losses) on Revaluation and Reclassification	20	864.662	864.662
Restricted Reserves Appropriated From Profits		636.176	530.870
Legal Reserves	20	418.209	418.206
Other Restricted Profit Reserves	20	217.967	112.664
Other reserves		266.473	266.473
Prior Years' Profits or Losses		8.419.122	3.689.980
Current Period Net Profit Or Loss		374.080	4.834.448
Non-controlling interests	20	8.283.800	7.944.203
<b>Total equity</b>		<b>25.789.374</b>	<b>25.079.878</b>
<b>Total Liabilities and Equity</b>		<b>36.416.381</b>	<b>37.362.287</b>

## Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
<b>Profit or loss [abstract]</b>			
<b>PROFIT (LOSS)</b>			
Revenue	3	2.746.414	493.050
Cost of sales	3	-2.417.073	-200.477
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		329.341	292.573
GROSS PROFIT (LOSS)		329.341	292.573
General Administrative Expenses	22	-89.226	-53.840
Marketing Expenses	22	-76.449	-3.860
Other Income from Operating Activities	23	54.351	28.536
Other Expenses from Operating Activities	23	-68.857	-146.116
PROFIT (LOSS) FROM OPERATING ACTIVITIES		149.160	117.293
Investment Activity Income	24	617.957	561.815
Investment Activity Expenses	24	-107.540	-473.542
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	34.456	161.390
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		694.033	366.956
Finance income	25	44.670	19.644
Finance costs	25	-250.406	-35.695
Gains (losses) on net monetary position		-69.907	-697.496
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		418.390	-346.591
Tax (Expense) Income, Continuing Operations		206.221	40.607
Current Period Tax (Expense) Income	18	0	-2.174
Deferred Tax (Expense) Income	18	206.221	42.781
PROFIT (LOSS) FROM CONTINUING OPERATIONS		624.611	-305.984
PROFIT (LOSS)		624.611	-305.984
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests	20	250.531	-251.911
Owners of Parent		374.080	-54.073
<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 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
<b>Statement of Other Comprehensive Income</b>			
PROFIT (LOSS)		624.611	-305.984
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>			
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-6.591	-3.788
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-1.532	-4.065
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-1.532	-4.065
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.648	947
Taxes Relating to Remeasurements of Defined Benefit Plans	18	1.648	947
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>			
Exchange Differences on Translation of Foreing Operations		0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-6.475</b>	<b>-6.906</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>618.136</b>	<b>-312.890</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		248.237	-253.143
Owners of Parent		369.899	-59.747

## Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		624.611	-305.984
Profit (Loss) from Continuing Operations		624.611	-305.984
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	14-15	11.227	8.511
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-56.457	-40.696
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-56.457	-40.696
Adjustments for provisions		9.613	17.029
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	9.592	9.478
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	21	7.551
Adjustments for Interest (Income) Expenses		186.367	23.751
Adjustments for Interest Income	25	-25.634	-2.366
Adjustments for interest expense	25	212.448	27.632
Deferred Financial Expense from Credit Purchases	23	0	0
Unearned Financial Income from Credit Sales	23	-447	-1.515
Adjustments for unrealised foreign exchange losses (gains)		-196.823	-96.348
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-34.456	-161.390
Adjustments for undistributed profits of associates	12	-34.456	-161.390
Adjustments for Tax (Income) Expenses	18	-206.221	-40.607
Adjustments for losses (gains) on disposal of non-current assets		1.037	465
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	1.037	465
Other adjustments to reconcile profit (loss)	29	-147.417	-20.882
<b>Changes in Working Capital</b>			
Decrease (Increase) in Financial Investments		289.711	937.951
Adjustments for decrease (increase) in trade accounts receivable		916.658	-92.358
Decrease (Increase) in Trade Accounts Receivables from Related Parties		85.813	277.102
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		830.845	-369.460
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		15.880	-7.930
Decrease (Increase) in Other Related Party Receivables Related with Operations		26.679	-10.654
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-10.799	2.724
Adjustments for Decrease (Increase) in Contract Assets			65.244
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts			65.244
Adjustments for decrease (increase) in inventories		550.169	-374.355
Decrease (Increase) in Prepaid Expenses		77.374	-299.854
Adjustments for increase (decrease) in trade accounts payable		20.466	1.301.697
Increase (Decrease) in Trade Accounts Payables to Related Parties		-1.311	-64.109
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		21.777	1.365.806
Increase (Decrease) in Employee Benefit Liabilities		17.757	-16.609
Adjustments for Increase (Decrease) in Contract Liabilities		-101.441	-43.645
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		-101.441	-43.645
Adjustments for increase (decrease) in other operating payables		-23.344	-104.268
Increase (Decrease) in Other Operating Payables to Related Parties		-82	-89.669
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-23.262	-14.599

Increase (Decrease) in Deferred Income Other Than Contract Liabilities			-1.802.474	533.834
Other Adjustments for Other Increase (Decrease) in Working Capital			-38.639	-27.277
Decrease (Increase) in Other Assets Related with Operations			-38.639	-27.277
<b>Cash Flows from (used in) Operations</b>			<b>113.598</b>	<b>1.256.279</b>
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12		-65.000	-6
Payments Related with Provisions for Employee Benefits	19		-2.317	-1.727
Payments Related with Other Provisions			0	-2.015
Income taxes refund (paid)	18		5.593	2.010
Other inflows (outflows) of cash			51.312	0
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			<b>-499.846</b>	<b>-1.125.005</b>
Proceeds from sales of property, plant, equipment and intangible assets			3.786	
Proceeds from sales of property, plant and equipment			3.786	
Purchase of Property, Plant, Equipment and Intangible Assets			-503.632	-15.934
Purchase of property, plant and equipment	14		-503.595	-15.786
Purchase of intangible assets	15		-37	-148
Cash Inflows from Sale of Investment Property			0	0
Cash Outflows from Acquisition of Investment Property			0	-1.109.071
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			<b>277.181</b>	<b>-1.731</b>
Proceeds from Issuing Shares or Other Equity Instruments			91.360	
Proceeds from issuing other equity instruments			91.360	
Repayments of borrowings			196.953	-2.709
Loan Repayments	6		196.953	-2.709
Increase in Other Payables to Related Parties			-1.762	-1.336
Interest paid	6		-35.004	-52
Interest Received			25.634	2.366
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			<b>-119.479</b>	<b>127.805</b>
Net increase (decrease) in cash and cash equivalents			-119.479	127.805
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	4		<b>486.511</b>	<b>332.422</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	4		<b>367.032</b>	<b>460.227</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	Inflation Adjustments on 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 reserves (member)	Retained Earnings				
				Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
<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	3.910.656	856.068	-8.236	122.589			2.599.260	266.473	2.004.183	2.170.622	12.571.615	6.899.938	19.471.553
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							131.642			2.038.980	-2.170.622			
Total Comprehensive Income (Loss)				-5.674							-54.073	-59.747	-253.143	-312.890
Profit (loss)												-54.073	-251.911	-305.984
Other Comprehensive Income (Loss)				-5.674								-5.674	-1.232	-6.906
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														
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								105.595		-105.595				
<b>Equity at end of period</b>	650.000	3.910.656	856.068	-13.910	122.589			2.836.497	266.473	3.937.568	-54.073	12.511.868	6.646.795	19.158.663
<b>Statement of changes in equity (abstract)</b>														
<b>Statement of changes in equity (line items)</b>														
<b>Equity at beginning of period</b>	1.625.000	4.479.011	856.068	-10.837	864.662			530.870	266.473	3.688.980	4.834.448	17.135.675	7.944.203	25.079.878
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								105.306		4.729.142	-4.834.448	0		0
Total Comprehensive Income (Loss)				-4.181							374.080	369.899	248.237	618.136
Profit (loss)											374.080	374.080	250.531	624.611
Other Comprehensive Income (Loss)				-4.181									-2.294	-6.475
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														

Previous Period  
01.01.2023 - 31.03.2023

