



KAMUYU AYDINLATMA PLATFORMU

KLİMASAN KLİMA SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		220.650.475	207.040.415
Financial Investments		404.475.670	313.432.495
Financial Assets at Fair Value Through Profit or Loss		404.475.670	313.432.495
Financial Assets Designated at Fair Value Through Profit or Loss	19	404.475.670	313.432.495
Trade Receivables		1.816.592.142	2.051.622.926
Trade Receivables Due From Related Parties	3	136.872.298	105.655.338
Trade Receivables Due From Unrelated Parties	4	1.679.719.844	1.945.967.588
Other Receivables		1.001.280.086	39.141.311
Other Receivables Due From Related Parties	3	992.980.923	32.624.902
Other Receivables Due From Unrelated Parties	5	8.299.163	6.516.409
Inventories	6	1.496.288.485	1.021.205.108
Prepayments		149.720.936	266.931.223
Other current assets		218.546.190	192.906.154
Other Current Assets Due From Unrelated Parties		218.546.190	192.906.154
SUB-TOTAL		5.307.553.984	4.092.279.632
Total current assets		5.307.553.984	4.092.279.632
NON-CURRENT ASSETS			
Other Receivables		0	838.350.809
Other Receivables Due From Related Parties	3	0	838.350.809
Property, plant and equipment		3.002.827.148	2.556.112.937
Land and Premises	7	1.625.596.763	1.389.527.247
Land Improvements	7	40.140.848	30.527.754
Buildings	7	990.631.962	878.218.515
Machinery And Equipments	7	269.587.502	183.527.171
Vehicles	7	285.087	777.591
Fixtures and fittings	7	21.358.623	22.995.159
Leasehold Improvements	7	124.500	708.878
Construction in Progress	7	53.018.578	47.718.400
Other property, plant and equipment	7	2.083.285	2.112.222
Right of Use Assets	8	89.887.463	103.829.046
Intangible assets and goodwill		173.676.925	119.666.541
Goodwill		383.655	383.655
Other Rights	9	14.318.817	15.502.180
Capitalized Development Costs	9	158.974.453	103.780.706
Other intangible assets			0
Prepayments		4.143.047	570.174
Prepayments to Unrelated Parties		4.143.047	570.174
Deferred Tax Asset	17	118.379	100.044
Total non-current assets		3.270.652.962	3.618.629.551
Total assets		8.578.206.946	7.710.909.183
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.321.959.049	1.587.716.016
Current Borrowings From Unrelated Parties		1.321.959.049	1.587.716.016
Bank Loans	19	1.298.999.556	1.556.311.283
Lease Liabilities	19	22.959.493	31.404.733
Current Portion of Non-current Borrowings		827.411.888	630.848.235
Current Portion of Non-current Borrowings from Unrelated Parties		827.411.888	630.848.235
Bank Loans	19	827.411.888	630.848.235
Trade Payables		1.696.035.208	1.595.421.793
Trade Payables to Related Parties	3	4.319.929	6.810.424
Trade Payables to Unrelated Parties	4	1.691.715.279	1.588.611.369
Employee Benefit Obligations		54.056.283	49.543.660
Deferred Income Other Than Contract Liabilities		9.171.912	42.354.145
Deferred Income Other Than Contract Liabilities from Unrelated Parties		9.171.912	42.354.145

Current tax liabilities, current	17	8.526.211	9.564.307
Current provisions		101.616.318	67.203.875
Current provisions for employee benefits		12.663.128	3.046.971
Other current provisions	10	88.953.190	64.156.904
Other Current Liabilities		36.300.228	47.299.112
Other Current Liabilities to Unrelated Parties		36.300.228	47.299.112
SUB-TOTAL		4.055.077.097	4.029.951.143
Total current liabilities		4.055.077.097	4.029.951.143
NON-CURRENT LIABILITIES			
Long Term Borrowings		961.203.450	551.586.618
Long Term Borrowings From Unrelated Parties		961.203.450	551.586.618
Bank Loans	19	925.256.935	504.593.749
Lease Liabilities	19	35.946.515	46.992.869
Other Payables		0	368.650
Other Payables to Unrelated parties		0	368.650
Non-current provisions		82.498.490	52.271.747
Non-current provisions for employee benefits		82.498.490	52.271.747
Deferred Tax Liabilities	17	202.111.197	134.563.039
Total non-current liabilities		1.245.813.137	738.790.054
Total liabilities		5.300.890.234	4.768.741.197
EQUITY			
Equity attributable to owners of parent		3.277.316.712	2.941.510.988
Issued capital	12	79.200.000	79.200.000
Inflation Adjustments on Capital	12	980.882	980.882
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		966.213.939	974.338.005
Gains (Losses) on Revaluation and Remeasurement		966.213.939	974.338.005
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.003.948.283	1.003.948.283
Gains (Losses) on Remeasurements of Defined Benefit Plans		-37.734.344	-29.610.278
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.863.216.618	1.366.609.305
Exchange Differences on Translation		1.863.216.618	1.366.609.305
Restricted Reserves Appropriated From Profits		19.707.131	19.707.131
Legal Reserves	12	19.707.131	19.707.131
Prior Years' Profits or Losses		500.675.665	375.543.460
Current Period Net Profit Or Loss		-152.677.523	125.132.205
Non-controlling interests		0	656.998
Total equity		3.277.316.712	2.942.167.986
Total Liabilities and Equity		8.578.206.946	7.710.909.183



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	4.287.477.537	2.591.899.782	1.340.392.430	915.234.137
Cost of sales		-3.746.611.768	-2.153.002.741	-1.177.257.046	-773.678.155
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		540.865.769	438.897.041	163.135.384	141.555.982
GROSS PROFIT (LOSS)		540.865.769	438.897.041	163.135.384	141.555.982
General Administrative Expenses		-223.208.849	-125.635.802	-69.988.305	-48.258.535
Marketing Expenses		-331.841.822	-235.863.993	-112.291.905	-71.314.357
Research and development expense		-28.131.696	-12.266.368	-10.279.348	-3.028.363
Other Income from Operating Activities	14	98.402.602	48.929.754	38.049.313	13.791.290
Other Expenses from Operating Activities	14	-27.051.906	-44.172.258	-3.176.014	-31.403.900
PROFIT (LOSS) FROM OPERATING ACTIVITIES		29.034.098	69.888.374	5.449.125	1.342.117
Investment Activity Income	15	287.827.549	146.147.952	98.846.088	48.669.788
Investment Activity Expenses	15	-1.908.293	-75.749.873	-214.708	-36.813.120
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		314.953.354	140.286.453	104.080.505	13.198.785
Finance income	16	142.921.151	75.156.919	67.503.084	18.344.404
Finance costs	16	-541.441.291	-189.662.017	-214.347.316	-64.334.818
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-83.566.786	25.781.355	-42.763.727	-32.791.629
Tax (Expense) Income, Continuing Operations		-47.963.180	31.227.627	-18.266.044	17.148.640
Current Period Tax (Expense) Income	17	-7.809.870	-15.577.702	-141.296	-10.782.300
Deferred Tax (Expense) Income		-40.153.310	46.805.329	-18.124.748	27.930.940
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-131.529.966	57.008.982	-61.029.771	-15.642.989
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		-21.804.555	0	-21.804.555	0
PROFIT (LOSS)		-153.334.521	57.008.982	-82.834.326	-15.642.989
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-656.998	-2.828.002	-873.833	-1.592.333
Owners of Parent		-152.677.523	59.836.984	-81.960.493	-14.050.656
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	18	-1,92770000	0,75550000	-1,03490000	-0,17740000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Pay Başına Kazanç	18	-1,92770000	0,75550000	-1,03490000	-0,17740000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-8.124.066	-5.573.108	-5.848.581	-12.170
Gains (Losses) on Remeasurements of Defined Benefit Plans		-10.832.069	-7.430.810	-7.798.080	-479.638
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.708.003	1.857.702	1.949.499	467.468
Taxes Relating to Remeasurements of Defined Benefit Plans		2.708.003	1.857.702	1.949.499	467.468
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		496.607.313	714.888.634	248.180.169	45.337.581
Exchange Differences on Translation of Foreing Operations		496.607.313	714.888.634	248.180.169	45.337.581
OTHER COMPREHENSIVE INCOME (LOSS)		488.483.247	709.315.526	242.331.588	45.325.411
TOTAL COMPREHENSIVE INCOME (LOSS)		335.148.726	766.324.508	159.497.262	29.682.422
Total Comprehensive Income Attributable to					
Non-controlling Interests		-656.998	-2.828.002	-873.833	-1.592.333
Owners of Parent		335.805.724	769.152.510	160.371.095	31.274.755

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		151.881.064	84.612.458
Profit (Loss)		-153.334.521	57.008.982
Profit (Loss) from Continuing Operations		-131.529.966	57.008.982
Profit (Loss) from Discontinued Operations		-21.804.555	0
Adjustments to Reconcile Profit (Loss)		592.064.696	889.231.681
Adjustments for depreciation and amortisation expense	7,8,9	135.136.043	84.452.779
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.338.091	2.291.835
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	4	1.046.758	2.291.835
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	291.333	0
Adjustments for provisions		89.864.772	27.793.305
Adjustments for (Reversal of) Provisions Related with Employee Benefits		47.217.332	14.531.502
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	10	4.671.444	2.154.713
Adjustments for (Reversal of) Warranty Provisions	10	18.192.757	8.846.565
Adjustments for (Reversal of) Other Provisions		19.783.239	2.260.525
Adjustments for Interest (Income) Expenses		-94.212.759	104.387.654
Adjustments for Interest Income		-246.926.569	-72.367.555
Adjustments for interest expense		143.732.721	161.933.824
Deferred Financial Expense from Credit Purchases		-1.522.805	-3.420.189
Unearned Financial Income from Credit Sales		10.503.894	18.241.574
Adjustments for unrealised foreign exchange losses (gains)		451.377.831	703.716.385
Adjustments for fair value losses (gains)		-38.771.011	-1.954.443
Adjustments for Fair Value Losses (Gains) of Financial Assets		-38.771.011	46.179.438
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	-48.133.881
Adjustments for Tax (Income) Expenses	17	47.963.180	-31.227.627
Adjustments for losses (gains) on disposal of non-current assets		-631.451	-228.207
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	-631.451	-228.207
Changes in Working Capital		-238.777.495	-829.593.003
Adjustments for decrease (increase) in trade accounts receivable		209.572.387	-1.046.420.735
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		209.572.387	-1.046.420.735
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-140.901.791	-213.578.583
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-140.901.791	-213.578.583
Adjustments for decrease (increase) in inventories		-475.374.710	-195.279.197
Decrease (Increase) in Prepaid Expenses		113.637.414	-69.906.670
Adjustments for increase (decrease) in trade accounts payable		102.136.219	709.233.971
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		102.136.219	709.233.971
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-33.182.233	-14.103.222
Other Adjustments for Other Increase (Decrease) in Working Capital		-14.664.781	461.433
Increase (Decrease) in Other Payables Related with Operations		-14.664.781	461.433
Cash Flows from (used in) Operations		199.952.680	116.647.660
Payments Related with Provisions for Employee Benefits		-19.723.651	-25.002.639
Payments Related with Other Provisions		-18.783.658	-2.229.705
Income taxes refund (paid)		-9.564.307	-4.802.858
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		41.502.498	-231.790.852
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-52.272.164	-203.733.322
Proceeds from sales of property, plant, equipment and intangible assets		864.935	675.249

Proceeds from sales of property, plant and equipment	7,9	864.935	675.249
Purchase of Property, Plant, Equipment and Intangible Assets		-154.016.842	-101.100.334
Purchase of property, plant and equipment	7	-141.990.885	-33.819.083
Purchase of intangible assets	9	-12.025.957	-67.281.251
Interest received		246.926.569	72.367.555
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-184.815.006	141.570.421
Proceeds from borrowings		4.156.696.566	2.865.117.081
Proceeds from Loans	19	4.156.696.566	2.865.117.081
Repayments of borrowings		-4.152.826.745	-2.761.692.114
Loan Repayments	19	-4.152.826.745	-2.761.692.114
Payments of Lease Liabilities	19	-17.938.810	-21.174.738
Dividends Paid		0	-6.000.000
Interest paid		-170.746.017	65.320.192
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.568.556	-5.607.973
Effect of exchange rate changes on cash and cash equivalents		5.306.303	0
Net increase (decrease) in cash and cash equivalents		13.874.859	-5.607.973
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		206.701.679	129.959.336
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		220.576.538	124.351.363

		Footnote Reference	Equity													
			Equity attributable to owners of parent (member)											Non-controlling interests (member)		
			Issued Capital	Initiation Adjustments on Capital	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)	Retained Earnings					
					Gains/Losses on Revaluation and Remeasurement (member)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		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														
Previous Period 01.01.2023 - 30.09.2023	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		79.200.000	980.882	942.597.044	-19.953.624	312.683.103				16.577.795	248.391.420	136.281.376	1.616.757.996	276.941	1.617.034.937
	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									3.129.336	133.152.040	-136.281.376				0
	Total Comprehensive Income (Loss)					-5.573.108	714.888.634						59.836.984	769.152.510	-2.828.002	766.324.508
	Profit (loss)															0
	Other Comprehensive Income (Loss)															0
	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												-6.000.000	-6.000.000		-6.000.000
	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
	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		79.200.000	980.882	942.597.044	-25.526.732	1.027.571.737				19.707.131	375.543.460	59.836.984	2.379.910.506	-2.551.161	2.377.359.345	
	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period		79.200.000	980.882	1.003.948.283	-29.610.278	1.366.609.305				19.707.131	375.543.460	125.132.205	2.941.510.988	656.998	2.942.167.986
	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										125.132.205	-125.132.205				0
	Total Comprehensive Income (Loss)					-8.124.066	496.607.313						-152.677.523	335.805.724	-656.998	335.148.726
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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															

Current Period 01.01.2024 - 30.09.2024															
	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														
	Equity at end of period		79.200.000	960.882		1.003.948.283	-37.734.344	1.963.216.618			19.707.131	500.675.665	-152.677.523	3.277.316.712	3.277.316.712