

#### KAMUYU AYDINLATMA PLATFORMU

# KİLER HOLDİNG A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

**General Information About Financial Statements** 





# **Statement of Financial Position (Balance Sheet)**

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	218.341	644.09
Financial Investments	5	2.889.373	3.225.75
Time Deposits		613.951	
Financial Investments Held To Maturity		1.492.794	1.311.66
Financial Assets at Fair Value Through Profit or Loss		782.628	1.914.09
Other Financial Assets Measured at Fair Value Through Profit or Loss		782.628	1.914.09
Trade Receivables  Trade Receivables Due From Related Parties	26	2.850.274 869.865	3.092.09 208.10
Trade Receivables Due From Unrelated Parties  Trade Receivables Due From Unrelated Parties	7	1.980.409	2.883.89
Other Receivables	,	14.604	38.56
Other Receivables Due From Related Parties	26	2.128	33.4
Other Receivables Due From Unrelated Parties	8	12.476	5.14
Inventories	9	10.047.249	10.579.26
Prepayments		1.539.944	2.189.99
Prepayments to Related Parties	10	0	468.91
Prepayments to Unrelated Parties	10	1.539.944	1.721.0
Current Tax Assets	18	114.427	97.0
Other current assets		714.024	579.22
Other Current Assets Due From Unrelated Parties	17	714.024	579.22
SUB-TOTAL		18.388.236	20.445.9
Total current assets		18.388.236	20.445.9
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	0.620.764	0.200.00
		9.638.764 11.455.725	9.390.88 10.728.27
Investment property  Property, plant and equipment	13	3.612.900	2.325.79
Land and Premises	14	339.333	338.33
Buildings	14	712.167	330.33
Machinery And Equipments	14	2.269.195	29.61
Vehicles	14	208.162	180.39
Fixtures and fittings	14	34.396	37.47
Leasehold Improvements	14	2.543	2.87
Construction in Progress	14	47.104	1.737.10
Intangible assets and goodwill		1.528	2.43
Other Rights	15	1.102	1.67
Other intangible assets	15	426	74
Prepayments		250.600	707.49
Prepayments to Unrelated Parties	10	250.600	707.49
Deferred Tax Asset	18	1.312.073	504.80
Total non-current assets		26.271.590	23.659.65
Total assets		44.659.826	44.105.62
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		438.552	1.026.43
Current Portion of Non-current Borrowings from		438.552	1.026.43
Unrelated Parties			
Bank Loans	6	438.552	1.026.43
Trade Payables		983.972	1.087.93
Trade Payables to Related Parties	26	257.407	27.30
Trade Payables to Unrelated Parties	7	726.565	1.060.56
Employee Benefit Obligations	16	70.797	65.1
Other Payables		67.974	66.0
Other Payables to Related Parties	26	8.614	6.0
Other Payables to Unrelated Parties	8	59.360	60.0
Contract Liabilities		124.560	120.6
Contract Liabilities from Ongoing Construction Contracts	11	124.560	120.63
Deferred Income Other Than Contract Liabilities		9.392.505	9.944.56

Deferred Income Other Than Contract Liabilities From Related Parties	11	27.026	66
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	9.365.479	9.944.503
Current tax liabilities, current	18	0	6.240
Current provisions		14.032	7.163
Current provisions for employee benefits	21	14.032	7.163
SUB-TOTAL		11.092.392	12.324.192
Total current liabilities		11.092.392	12.324.192
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.137.268	1.259.168
Long Term Borrowings From Unrelated Parties		2.137.268	1.259.168
Bank Loans	6	2.137.268	1.259.168
Trade Payables		175.187	363.384
Trade Payables To Related Parties	7	175.187	363.384
Liabilites due to Investments Accounted for Using Equity Method	12	20.232	16.603
Non-current provisions		94.868	108.376
Non-current provisions for employee benefits	19	62.791	44.099
Other non-current provisions	21	32.077	64.277
Deferred Tax Liabilities	18	376.453	427.003
Total non-current liabilities		2.804.008	2.174.534
Total liabilities		13.896.400	14.498.726
EQUITY			
Equity attributable to owners of parent		20.876.236	20.221.201
Issued capital	20	1.625.000	1.625.000
Inflation Adjustments on Capital		5.582.257	5.582.257
Share Premium (Discount)	20	1.012.075	1.012.075
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-19.008	-12.974
Gains (Losses) on Revaluation and Remeasurement		-19.008	-12.974
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-19.008	-12.974
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.013.026	1.014.023
Gains (Losses) on Revaluation and Reclassification	20	1.013.026	1.014.023
Restricted Reserves Appropriated From Profits		530.828	613.357
Legal Reserves	20	406.151	495.182
Other Restricted Profit Reserves	20	124.677	118.175
Other reserves	20	314.635	314.635
Prior Years' Profits or Losses		10.155.357	4.324.809
Current Period Net Profit Or Loss		662.066	5.748.019
Non-controlling interests	20	9.887.190	9.385.700
Total equity		30.763.426	29.606.901
Total Liabilities and Equity		44.659.826	44.105.627



### Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period <sup>0</sup> 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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3	6.086.323	3.103.353	1.568.810	890.98
Cost of sales	3	-5.505.839	-2.241.249	-1.369.744	-684.62
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		580.484	862.104	199.066	206.35
GROSS PROFIT (LOSS)		580.484	862.104	199.066	206.35
General Administrative Expenses	22	-238.425	-161.723	-61.769	-20.43
Marketing Expenses	22	-95.725	-6.544	-553	-61
Other Income from Operating Activities	23	85.497	242.043	249	10.68
Other Expenses from Operating Activities	23	-257.328	-308.037	-58.219	-7.53
PROFIT (LOSS) FROM OPERATING ACTIVITIES		74.503	627.843	78.774	188.46
Investment Activity Income	24	2.075.207	3.392.018	218.925	1.273.41
Investment Activity Expenses	24	-314.285	-606.288	-633	-2.55
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	275.665	710.207	-81.680	82.31
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.111.090	4.123.780	215.386	1.541.63
Finance income	25	227.204	149.508	104.802	8.37
Finance costs	25	-179.251	-233.223	-34.092	-80.13
Gains (losses) on net monetary position		-1.995.954	851.278	-807.499	632.45
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		163.089	4.891.343	-521.403	2.102.33
Tax (Expense) Income, Continuing Operations		896.625	-150.762	282.775	-154.48
Current Period Tax (Expense) Income	18	0	-62.487	0	
Deferred Tax (Expense) Income	18	896.625	-88.275	282.775	-154.48
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.059.714	4.740.581	-238.628	1.947.84
PROFIT (LOSS)		1.059.714	4.740.581	-238.628	1.947.84
Profit (loss), attributable to [abstract]					
Non-controlling Interests	20	397.648	869.323	-40.988	643.70
Owners of Parent		662.066	3.871.258	-197.640	1.304.14
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



# **Statement of Other Comprehensive Income**

	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 Other Comprehensive Income					
PROFIT (LOSS)		1.059.714	4.740.581	-238.628	1.947.84
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-10.816	84.071	-2.987	-19.15
Gains (Losses) on Revaluation of Property, Plant and Equipment	14	0	120.387	0	-14.60
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-10.825	-1.965	-3.310	-1.2
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-2.697	-4.745	-504	-53
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-1.700	-3.579	493	-5.
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12, 20	-997	-1.166	-997	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.706	-29.606	827	-2.7
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	-30.097	0	-3.10
Taxes Relating to Remeasurements of Defined Benefit Plans	18	2.706	491	827	3.
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-10.816	84.071	-2.987	-19.1
TOTAL COMPREHENSIVE INCOME (LOSS)		1.048.898	4.824.652	-241.615	1.928.68
Total Comprehensive Income Attributable to					
Non-controlling Interests		393.863	869.517	-42.142	644.79
Owners of Parent		655.035	3.955.135	-199.473	1.283.89



# Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		238.024	1.541.4
Profit (Loss)		1.059.714	4.740.5
Adjustments to Reconcile Profit (Loss)		-1.902.448	-4.689.3
Adjustments for depreciation and amortisation expense	14	71.966	34.5
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-705.340	-2.040.9
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-705.340	-2.040.9
Adjustments for provisions		83.757	21.0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	20.607	16.1
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	63.150	4.8
Adjustments for Interest (Income) Expenses		-13.255	62.2
Adjustments for Interest Income	25	-199.593	-24.7
Adjustments for interest expense	25	137.091	142.1
Deferred Financial Expense from Credit Purchases	23	63.220	142.1
·			55.1
Unearned Financial Income from Credit Sales	23	-13.973	-55.14
Adjustments for unrealised foreign exchange losses (gains)		-159.726	-1.590.1
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-275.665	-710.20
Adjustments for undistributed profits of associates	12	-275.665	-710.2
Adjustments for Tax (Income) Expenses	18	-896.625	150.7
Adjustments for losses (gains) on disposal of non-current assets		2.107	3
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	2.107	3
Other adjustments to reconcile profit (loss)	29	-9.667	-617.1
Changes in Working Capital		1.189.317	1.640.1
Decrease (Increase) in Financial Investments		346.051	2.924.0
Adjustments for decrease (increase) in trade accounts receivable		178.560	377.6
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-661.701	468.1
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		840.261	-90.5
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		23.958	32.4
Decrease (Increase) in Other Related Party Receivables Related with Operations		31.289	-5.5
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.331	37.9
Adjustments for Decrease (Increase) in Contract Assets		0	-41.8
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		0	-41.8.
Adjustments for decrease (increase) in inventories		532.014	-1.396.2
Decrease (Increase) in Prepaid Expenses		1.106.946	-602.6
Adjustments for increase (decrease) in trade accounts payable		-278.185	790.5
Increase (Decrease) in Trade Accounts Payables to Related Parties		230.043	-176.1
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-508.228	966.6
Increase (Decrease) in Employee Benefit Liabilities		5.656	-18.4
Adjustments for Increase (Decrease) in Contract Liabilities		3.945	-480.6
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		3.945	-480.6
Adjustments for increase (decrease) in other operating payables		1.880	-143.0
Increase (Decrease) in Other Operating Payables to Related Parties		2.580	-121.15
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-700	-21.88

Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-552.064	361.464
Other Adjustments for Other Increase (Decrease) in Working Capital		-179.444	-162.945
Decrease (Increase) in Other Assets Related with Operations		-179.444	-162.945
Cash Flows from (used in) Operations		346.583	1.691.440
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12	-82.761	-4.423
Payments Related with Provisions for Employee Benefits	19	-1.015	-1.226
Payments Related with Other Provisions	21	-70.578	-1.751
Income taxes refund (paid)	18	-23.648	-92.087
Other inflows (outflows) of cash		69.443	-50.464
ASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.182.742	-1.564.888
Proceeds from sales of property, plant, equipment and intangible assets		5.117	3.336
Proceeds from sales of property, plant and equipment		5.117	3.336
Purchase of Property, Plant, Equipment and Intangible Assets		-1.314.938	-324.882
Purchase of property, plant and equipment	14	-1.314.882	-324.773
Purchase of intangible assets	15	-56	-109
Cash Outflows from Acquition of Investment Property	13	0	-1.309.346
Dividends received	12	127.079	66.004
ASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		588.405	395.714
Proceeds from Issuing Shares or Other Equity Instruments		107.627	0
Proceeds from issuing other equity instruments	20	107.627	0
Repayments of borrowings		921.862	423.199
Loan Repayments	6	921.862	423.199
Increase in Other Payables to Related Parties		0	-4.156
Interest paid	6	-640.677	-48.058
Interest Received		199.593	24.729
ET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS EFORE EFFECT OF EXCHANGE RATE CHANGES		-356.313	372.315
et increase (decrease) in cash and cash equivalents		-356.313	372.315
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	574.456	391.822
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	218.143	764.137



# Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statements

Consolidated

									Equity						
								Equity attributable to owners of pa	rent [member]						
	Footnote (	Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In P	rofit Or Loss	Other Accumulated Comprehensiv	e Income That Will Be Reclassified In Profit Or Loss				Retained Earni	ngs	
		Issue	ued Capital In	nflation Adjustments on Capital	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]				Restricted Reserves Appropriated From Profi	its [member] Othe	r reserves [member]			Non-controlling interests [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	
Statement of changes in equity [abstract]															
Statement of changes in equity [line in	remsj		CEO 000	4 704 054	1 012 075		120 707				2.055.577	214 625	2041.056	1004015 1400	0.140.000 00.000
Equity at beginning of period			650.000	4.734.954	1.012.075	-9.84	138.787				3.055.577	314.635	3.041.856	1.894.015 14.83	2.057 8.148.899 22.980
Adjustments Related to Account Adjustments Related to Rec Accounting Policies Adjustments Related to Vol	nuired Changes in														
Accounting Policies	, ,														
Adjustments Related to Errors															
Other Restatements															
Restated Balances Transfers											191.571		1.702.444	-1.894.015	
Total Comprehensive Income (Lo	oss)														
Profit (loss)														3.871.258 3.87	1.258 869.323 4.740
Other Comprehensive Inco	me (Loss)		975.000	847.303		-4.71	.7 88.594				-2.758.460		-324.171		3.877 194 84 0.328 -1.260
Capital Decrease															
Capital Advance  Effect of Merger or Liquidation o	r Division														
Effects of Business Combination Control	s Under Common														
Advance Dividend Payments															
Dividends Paid															
Decrease through Other Distribu Increase (Decrease) through Tre															
Transactions Increase (Decrease) through Sha	re-Based Payment														
Transactions  Acquisition or Disposal of a Subs	idian														
Increase (decrease) through cha interests in subsidiaries that do control, equity	nges in ownership														
Transactions with noncontrollin	g shareholders														
Increase through Other Contribu	tions by Owners														
Amount Removed from Reserve Hedges and Included in Initial Cc Carrying Amount of Non-Financi or Firm Commitment for which F Accounting is Applied	ost or Other al Asset (Liability)														
Amount Removed from Reserve of Time Value of Options and Inc Cost or Other Carrying Amount o Asset (Liability) or Firm Commitr	luded in Initial f Non-Financial nent for which Fair														
Value Hedge Accounting is Appli Amount Removed from Reserve of Forward Elements of Forward Included in Initial Cost or Other ( Non-Financial Asset (Liability) or	of Change in Value Contracts and Carrying Amount of														
Commitment for which Fair Valu Accounting is Applied Amount Removed from Reserve of Foreign Currency Basis Spreac	e Hedge of Change in Value														
Initial Cost or Other Carrying Am Non-Financial Asset (Liability) or Commitment for which fair Valu Accounting is Applied	Firm														
Increase (decrease) through other	er changes, equity										124.681		-124.681		
Equity at end of period			1.625.000	5.582.257	1.012.075	-14.55	9 227.381				613.369	314.635	4.295.448	3.871.258 17.52	9.018.416 26.545
Statement of changes in equity [abstract]  Statement of changes in equity [line in equity in equity [line in e															
Equity at beginning of period			1.625.000	5.582.257	1.012.075	-12.97	4 1.014.023				613.357	314.635	4.324.809	5.748.019 20.22	9.385.700 29.606
Adjustments Related to Account	ing Policy Changes														
Adjustments Related to Red Accounting Policies	quired Changes in														
Adjustments Related to Vol	untary Changes in														
Accounting Policies  Adjustments Related to Errors															
Other Restatements															
Restated Balances															
Transfers											-82.529		5.830.548	-5.748.019	
Total Comprehensive Income (Lo	oss)												5.030.340		
Profit (loss)														662.066 66	2.066 397.648 1.059
Other Comprehensive Inco	me (Loss)					6.03	34 -997								7.031 103.842 96
Issue of equity						-6.03	-331								103,042
Capital Decrease															
Capital Advance															
	r Division														
Effect of Merger or Liquidation o															
Effects of Business Combination	s Under Common														
Effects of Business Combination Control	s Under Common														
Effects of Business Combination	s Under Common														

Current Period ..01.2024 - 30.09.20

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	1.625.000	5.582.257	1.012.075	-19.0	08 1.013.02	3		530.828	314.635	10.155.357	662.066 2	0.876.236	9.887.190 30.763.426