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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)

Presentation Currency	1.000 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	4	218.341	644.097
Financial Investments	5	2.889.373	3.225.757
Time Deposits		613.951	
Financial Investments Held To Maturity		1.492.794	1.311.662
Financial Assets at Fair Value Through Profit or Loss		782.628	1.914.095
Other Financial Assets Measured at Fair Value Through Profit or Loss		782.628	1.914.095
Trade Receivables		2.850.274	3.092.054
Trade Receivables Due From Related Parties	26	869.865	208.164
Trade Receivables Due From Unrelated Parties	7	1.980.409	2.883.890
Other Receivables		14.604	38.562
Other Receivables Due From Related Parties	26	2.128	33.417
Other Receivables Due From Unrelated Parties	8	12.476	5.145
Inventories	9	10.047.249	10.579.263
Prepayments		1.539.944	2.189.994
Prepayments to Related Parties	10	0	468.915
Prepayments to Unrelated Parties	10	1.539.944	1.721.079
Current Tax Assets	18	114.427	97.019
Other current assets		714.024	579.225
Other Current Assets Due From Unrelated Parties	17	714.024	579.225
SUB-TOTAL		**18.388.236**	**20.445.971**
Total current assets		**18.388.236**	**20.445.971**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	9.638.764	9.390.880
Investment property	13	11.455.725	10.728.270
Property, plant and equipment		3.612.900	2.325.791
Land and Premises	14	339.333	338.333
Buildings		712.167	
Machinery And Equipments	14	2.269.195	29.613
Vehicles	14	208.162	180.393
Fixtures and fittings	14	34.396	37.474
Leasehold Improvements	14	2.543	2.876
Construction in Progress	14	47.104	1.737.102
Intangible assets and goodwill		1.528	2.419
Other Rights	15	1.102	1.679
Other intangible assets	15	426	740
Prepayments		250.600	707.496
Prepayments to Unrelated Parties	10	250.600	707.496
Deferred Tax Asset	18	1.312.073	504.800
Total non-current assets		**26.271.590**	**23.659.656**
Total assets		**44.659.826**	**44.105.627**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		438.552	1.026.437
Current Portion of Non-current Borrowings from Unrelated Parties		438.552	1.026.437
Bank Loans	6	438.552	1.026.437
Trade Payables		983.972	1.087.933
Trade Payables to Related Parties	26	257.407	27.364
Trade Payables to Unrelated Parties	7	726.565	1.060.569
Employee Benefit Obligations	16	70.797	65.141
Other Payables		67.974	66.094
Other Payables to Related Parties	26	8.614	6.034
Other Payables to Unrelated Parties	8	59.360	60.060
Contract Liabilities		124.560	120.615
Contract Liabilities from Ongoing Construction Contracts	11	124.560	120.615
Deferred Income Other Than Contract Liabilities		9.392.505	9.944.569

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]

Presentation Currency	1.000 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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3	6.086.323	3.103.353	1.568.810	890.981
Cost of sales	3	-5.505.839	-2.241.249	-1.369.744	-684.628
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		580.484	862.104	199.066	206.353
GROSS PROFIT (LOSS)		580.484	862.104	199.066	206.353
General Administrative Expenses	22	-238.425	-161.723	-61.769	-20.435
Marketing Expenses	22	-95.725	-6.544	-553	-610
Other Income from Operating Activities	23	85.497	242.043	249	10.684
Other Expenses from Operating Activities	23	-257.328	-308.037	-58.219	-7.530
PROFIT (LOSS) FROM OPERATING ACTIVITIES		74.503	627.843	78.774	188.462
Investment Activity Income	24	2.075.207	3.392.018	218.925	1.273.419
Investment Activity Expenses	24	-314.285	-606.288	-633	-2.556
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	275.665	710.207	-81.680	82.310
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.111.090	4.123.780	215.386	1.541.635
Finance income	25	227.204	149.508	104.802	8.378
Finance costs	25	-179.251	-233.223	-34.092	-80.132
Gains (losses) on net monetary position		-1.995.954	851.278	-807.499	632.451
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		163.089	4.891.343	-521.403	2.102.332
Tax (Expense) Income, Continuing Operations		896.625	-150.762	282.775	-154.488
Current Period Tax (Expense) Income	18	0	-62.487	0	0
Deferred Tax (Expense) Income	18	896.625	-88.275	282.775	-154.488
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.059.714	4.740.581	-238.628	1.947.844
PROFIT (LOSS)		1.059.714	4.740.581	-238.628	1.947.844
Profit (loss), attributable to [abstract]					
Non-controlling Interests	20	397.648	869.323	-40.988	643.702
Owners of Parent		662.066	3.871.258	-197.640	1.304.142
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 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 Other Comprehensive Income					
PROFIT (LOSS)		1.059.714	4.740.581	-238.628	1.947.844
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-10.816**	**84.071**	**-2.987**	**-19.158**
Gains (Losses) on Revaluation of Property, Plant and Equipment	14	0	120.387	0	-14.605
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-10.825	-1.965	-3.310	-1.276
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	-531
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	-1.700	-3.579	493	-530
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12, 20	-997	-1.166	-997	-1
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.706	-29.606	827	-2.746
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	-30.097	0	-3.101
Taxes Relating to Remeasurements of Defined Benefit Plans	18	2.706	491	827	355
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-10.816**	**84.071**	**-2.987**	**-19.158**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.048.898**	**4.824.652**	**-241.615**	**1.928.686**
Total Comprehensive Income Attributable to					
Non-controlling Interests		393.863	869.517	-42.142	644.796
Owners of Parent		655.035	3.955.135	-199.473	1.283.890

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**238.024**	**1.541.489**
Profit (Loss)		1.059.714	4.740.581
Adjustments to Reconcile Profit (Loss)		**-1.902.448**	**-4.689.338**
Adjustments for depreciation and amortisation expense	14	71.966	34.590
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-705.340	-2.040.902
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	29	-705.340	-2.040.902
Adjustments for provisions		83.757	21.045
Adjustments for (Reversal of) Provisions Related with Employee Benefits	29	20.607	16.164
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	29	63.150	4.881
Adjustments for Interest (Income) Expenses		-13.255	62.268
Adjustments for Interest Income	25	-199.593	-24.729
Adjustments for interest expense	25	137.091	142.137
Deferred Financial Expense from Credit Purchases	23	63.220	0
Unearned Financial Income from Credit Sales	23	-13.973	-55.140
Adjustments for unrealised foreign exchange losses (gains)		-159.726	-1.590.170
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-275.665	-710.207
Adjustments for undistributed profits of associates	12	-275.665	-710.207
Adjustments for Tax (Income) Expenses	18	-896.625	150.762
Adjustments for losses (gains) on disposal of non-current assets		2.107	385
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	2.107	385
Other adjustments to reconcile profit (loss)	29	-9.667	-617.109
Changes in Working Capital		**1.189.317**	**1.640.197**
Decrease (Increase) in Financial Investments		346.051	2.924.043
Adjustments for decrease (increase) in trade accounts receivable		178.560	377.611
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-661.701	468.166
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		840.261	-90.555
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		23.958	32.420
Decrease (Increase) in Other Related Party Receivables Related with Operations		31.289	-5.535
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.331	37.955
Adjustments for Decrease (Increase) in Contract Assets		0	-41.823
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		0	-41.823
Adjustments for decrease (increase) in inventories		532.014	-1.396.257
Decrease (Increase) in Prepaid Expenses		1.106.946	-602.667
Adjustments for increase (decrease) in trade accounts payable		-278.185	790.519
Increase (Decrease) in Trade Accounts Payables to Related Parties		230.043	-176.149
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-508.228	966.668
Increase (Decrease) in Employee Benefit Liabilities		5.656	-18.442
Adjustments for Increase (Decrease) in Contract Liabilities		3.945	-480.691
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		3.945	-480.691
Adjustments for increase (decrease) in other operating payables		1.880	-143.035
Increase (Decrease) in Other Operating Payables to Related Parties		2.580	-121.152
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-700	-21.883

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
CASH 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
CASH 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
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-356.313	372.315
Net 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	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]		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										
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		**650.000**	**4.734.954**	**1.012.075**	**-9.842**	**138.787**			**3.055.577**	**314.635**	**3.041.856**	**1.894.015**	**14.832.057**	**8.148.899**	**22.980.956**
	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									191.571		1.702.444	-1.894.015			
	Total Comprehensive Income (Loss)															
	Profit (loss)												3.871.258	3.871.258	869.323	4.740.581
	Other Comprehensive Income (Loss)					-4.717	88.594							83.877	194	84.071
	Issue of equity		975.000	847.303						-2.758.460		-324.171		-1.260.328		-1.260.328
	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									124.681		-124.681				
	Equity at end of period		**1.625.000**	**5.582.257**	**1.012.075**	**-14.559**	**227.381**			**613.369**	**314.635**	**4.295.448**	**3.871.258**	**17.526.864**	**9.018.416**	**26.545.280**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**1.625.000**	**5.582.257**	**1.012.075**	**-12.974**	**1.014.023**			**613.357**	**314.635**	**4.324.809**	**5.748.019**	**20.221.201**	**9.385.700**	**29.606.901**
	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									-82.529		5.830.548	-5.748.019			
	Total Comprehensive Income (Loss)															
	Profit (loss)												662.066	662.066	397.648	1.059.714
	Other Comprehensive Income (Loss)					-6.034	-997							-7.031	103.842	96.811
	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		**1.625.000**	**5.582.257**	**1.012.075**	**-19.008**	**1.013.026**			**530.828**	**314.635**	**10.155.357**	**662.066**	**20.876.236**	**9.887.190**	**30.763.426**	