



KAMUYU AYDINLATMA PLATFORMU

LİLA KAĞIT SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	26	4.778.487	6.175.965
Financial Investments		71.389	65.080
Other Financial Investments		71.389	65.080
Trade Receivables	5	2.901.712	2.695.663
Trade Receivables Due From Unrelated Parties		2.901.712	2.695.663
Other Receivables		31.196	12.248
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		31.196	12.248
Derivative Financial Assets	21	0	4.753
Inventories	6	1.910.930	1.709.089
Prepayments	7	753.963	88.862
Current Tax Assets	19	10.492	66.868
Other current assets	14	5.952	58.427
SUB-TOTAL		10.464.121	10.876.955
Total current assets		10.464.121	10.876.955
NON-CURRENT ASSETS			
Other Receivables		9.741	8.570
Other Receivables Due From Unrelated Parties		9.741	8.570
Property, plant and equipment	8	5.940.252	6.063.952
Right of Use Assets	10	121.711	143.241
Intangible assets and goodwill	9	36.637	35.546
Prepayments	7	224.984	66.048
Total non-current assets		6.333.325	6.317.357
Total assets		16.797.446	17.194.312
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	22	905.286	1.443.577
Current Borrowings From Unrelated Parties		905.286	1.443.577
Bank Loans		889.092	1.419.867
Lease Liabilities		16.194	23.710
Current Portion of Non-current Borrowings	22	884.364	523.805
Trade Payables	5	829.803	771.980
Trade Payables to Unrelated Parties		829.803	771.980
Employee Benefit Obligations	13	136.972	115.179
Other Payables		885.004	0
Other Payables to Related Parties	4	885.004	0
Derivative Financial Liabilities	21	13.947	0
Deferred Income Other Than Contract Liabilities	7	296.075	128.010
Current tax liabilities, current	19	105.725	0
Current provisions	11	39.822	33.491
Current provisions for employee benefits		27.018	20.669
Other current provisions		12.804	12.822
Other Current Liabilities	14	28.337	55.380
SUB-TOTAL		4.125.335	3.071.422
Total current liabilities		4.125.335	3.071.422
NON-CURRENT LIABILITIES			
Long Term Borrowings	22	150.897	646.376
Long Term Borrowings From Unrelated Parties		150.897	646.376
Bank Loans		120.000	610.480
Lease Liabilities		30.897	35.896
Non-current provisions	13	98.267	105.018
Non-current provisions for employee benefits		98.267	105.018
Deferred Tax Liabilities	19	230.714	284.673
Total non-current liabilities		479.878	1.036.067
Total liabilities		4.605.213	4.107.489
EQUITY			
Equity attributable to owners of parent		12.192.233	13.086.823

Issued capital	15	590.000	590.000
Inflation Adjustments on Capital	15	3.497.698	3.497.698
Share Premium (Discount)	15	3.865.905	3.865.905
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-60.280	-58.298
Gains (Losses) on Revaluation and Remeasurement		-60.280	-58.298
Gains (Losses) on Remeasurements of Defined Benefit Plans		-60.280	-58.298
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-6.312	371
Exchange Differences on Translation		-6.312	371
Restricted Reserves Appropriated From Profits	15	418.347	247.788
Prior Years' Profits or Losses		3.887.796	3.649.701
Current Period Net Profit Or Loss		-921	1.293.658
Total equity		12.192.233	13.086.823
Total Liabilities and Equity		16.797.446	17.194.312

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue		3.014.926	3.590.291
Cost of sales		-2.097.755	-2.468.757
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		917.171	1.121.534
GROSS PROFIT (LOSS)		917.171	1.121.534
General Administrative Expenses		-96.853	-88.621
Marketing Expenses		-396.754	-405.065
Other Income from Operating Activities	16	226.756	224.422
Other Expenses from Operating Activities	16	-9.932	-16.004
PROFIT (LOSS) FROM OPERATING ACTIVITIES		640.388	836.266
Investment Activity Income	17	50.745	4.961
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		691.133	841.227
Finance income	18	311.071	42.114
Finance costs	18	-238.878	-379.008
Gains (losses) on net monetary position		-661.971	-192.379
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		101.355	311.954
Tax (Expense) Income, Continuing Operations		-102.276	-144.790
Current Period Tax (Expense) Income	19	-155.574	-90.903
Deferred Tax (Expense) Income	19	53.298	-53.887
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-921	167.164
PROFIT (LOSS)		-921	167.164
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-921	167.164
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Pay Başına (Zarar) /Kazanç	20	-0,00200000	0,33400000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.982	-2.413
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-2.643	-3.218
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		661	805
Deferred Tax (Expense) Income	19	661	805
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-6.683	117
Exchange Differences on Translation of Foreing Operations		-6.683	117
Gains (losses) on exchange differences on translation of Foreign Operations		-6.683	117
OTHER COMPREHENSIVE INCOME (LOSS)		-8.665	-2.296
TOTAL COMPREHENSIVE INCOME (LOSS)		-9.586	164.868
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-9.586	164.868

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-101.187	-116.287
Profit (Loss)		-921	167.164
Profit (Loss) from Continuing Operations		-921	167.164
Adjustments to Reconcile Profit (Loss)		729.547	915.439
Adjustments for depreciation and amortisation expense	8,9,10	168.587	198.779
Adjustments for Impairment Loss (Reversal of Impairment Loss)		273	-1.943
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		287	249
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-14	-2.192
Adjustments for provisions		22.266	24.854
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	21.126	32.835
Adjustments for (Reversal of) Other Provisions		1.140	-7.981
Adjustments for Interest (Income) Expenses		-230.485	82.194
Adjustments for Interest Income		-285.756	-10.515
Adjustments for interest expense		55.271	92.709
Adjustments for unrealised foreign exchange losses (gains)	18	153.495	282.058
Adjustments for fair value losses (gains)		11.289	-7.865
Adjustments for Fair Value Losses (Gains) of Financial Assets	17	-7.411	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		18.700	-7.865
Adjustments for Tax (Income) Expenses		102.276	144.791
Adjustments for losses (gains) on disposal of non-current assets		-43.334	-4.961
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-43.334	-4.961
Adjustments Related to Gain and Losses on Net Monetary Position		545.180	197.532
Changes in Working Capital		-823.682	-1.242.372
Adjustments for decrease (increase) in trade accounts receivable	5	-206.178	-626.893
Adjustments for decrease (increase) in inventories	6	-201.854	-597.443
Adjustments for increase (decrease) in trade accounts payable	5	57.823	-134.528
Increase (Decrease) in Employee Benefit Liabilities		21.793	10.736
Other Adjustments for Other Increase (Decrease) in Working Capital		-495.266	105.756
Decrease (Increase) in Other Assets Related with Operations		-636.288	228.181
Increase (Decrease) in Other Payables Related with Operations		141.022	-122.425
Cash Flows from (used in) Operations		-95.056	-159.769
Payments Related with Provisions for Employee Benefits	13	-12.658	-9.750
Income taxes refund (paid)		6.527	53.232
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-135.405	-111.723
Proceeds from sales of property, plant, equipment and intangible assets	8,17	48.977	4.961
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-29.999	-54.037
Cash advances and loans made to other parties		-155.485	-62.647
Other inflows (outflows) of cash		1.102	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-596.221	-989.088
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from Capital Advances		0	0
Proceeds from borrowings		0	588.001
Proceeds from Loans	22	0	588.001
Repayments of borrowings	22	-453.761	-934.666
Dividends Paid		0	0
Interest paid		-166.836	-71.455
Interest Received		285.756	10.515
Inflation Effect On Financing Activities		-261.380	-581.483

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-832.813	-1.217.098
Effect of exchange rate changes on cash and cash equivalents		-564.665	-207.656
Net increase (decrease) in cash and cash equivalents		-1.397.478	-1.424.754
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		6.175.965	1.586.142
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	26	4.778.487	161.388

[illegible]

Current Period 01.01.2025 - 31.03.2025										-885.004	-885.004	0	-885.004
	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		590.000	3.497.698	-60.280	-6.312		418.347	3.887.796	-921	12.192.233	0	12.192.233