



KAMUYU AYDINLATMA PLATFORMU

KİLER HOLDİNG 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	4	1.003.414	983.616
Financial Investments		3.807.698	4.009.153
Time Deposits		892.418	0
Financial Investments Held To Maturity		481.837	3.006.454
Financial Assets at Fair Value Through Profit or Loss		2.433.443	1.002.699
Financial Assets Held For Trading		1.702.633	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		730.810	1.002.699
Trade Receivables		1.310.409	1.750.438
Trade Receivables Due From Related Parties	26	466.765	658.285
Trade Receivables Due From Unrelated Parties	7	843.644	1.092.153
Receivables From Financial Sector Operations		490.433	285.897
Receivables From Financial Sector Operations Due From Unrelated Parties	27	490.433	285.897
Other Receivables		60.255	16.218
Other Receivables Due From Related Parties	26	40.265	1.396
Other Receivables Due From Unrelated Parties	8	19.990	14.822
Inventories	9	10.827.112	10.391.626
Prepayments		1.184.729	813.017
Prepayments to Unrelated Parties	10	1.184.729	813.017
Deferred Insurance Acquisition Costs	27	110.201	114.036
Current Tax Assets	18	127.890	169.136
Other current assets		196.789	200.645
Other Current Assets Due From Unrelated Parties	17	196.789	200.645
SUB-TOTAL		19.118.930	18.733.782
Total current assets		19.118.930	18.733.782
NON-CURRENT ASSETS			
Financial Investments		6.195	6.195
Other Financial Investments	5	6.195	6.195
Investments accounted for using equity method	12	11.179.413	11.033.061
Investment property	13	14.185.776	14.184.967
Property, plant and equipment		4.419.506	4.475.991
Land and Premises	14	548.888	548.888
Buildings	14	1.009.825	1.016.141
Machinery And Equipments	14	2.533.201	2.595.007
Vehicles	14	268.021	256.274
Fixtures and fittings	14	53.992	52.297
Leasehold Improvements	14	2.754	2.890
Construction in Progress	14	2.825	4.494
Right of Use Assets		0	13.342
Intangible assets and goodwill		31.405	32.549
Other Rights	15	1.482	1.507
Other intangible assets	15	29.923	31.042
Prepayments		44.004	7.660
Prepayments to Unrelated Parties	10	44.004	7.660
Deferred Tax Asset	18	1.286.179	1.613.576
Other Non-current Assets		645.758	669.376
Other Non-Current Assets Due From Unrelated Parties	17	645.758	669.376
Total non-current assets		31.798.236	32.036.717
Total assets		50.917.166	50.770.499
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		407.927	407.956
Current Portion of Non-current Borrowings from Unrelated Parties		407.927	407.956
Bank Loans	6	407.927	397.205
Lease Liabilities	6	0	10.751
Trade Payables		1.500.985	1.761.353

Trade Payables to Related Parties	26	350.399	636.664
Trade Payables to Unrelated Parties	7	1.150.586	1.124.689
Payables on Financial Sector Operations		416.851	627.449
Payables to Unrelated Parties on Financial Sector Operations	27	416.851	627.449
Employee Benefit Obligations	16	78.862	160.542
Other Payables		406.559	275.728
Other Payables to Related Parties	26	361.491	190.174
Other Payables to Unrelated Parties	8	45.068	85.554
Contract Liabilities		676.063	767.352
Contract Liabilities from Ongoing Construction Contracts	11	645.713	723.879
Contract Liabilities from Sale of Goods and Service Contracts	27	30.350	43.473
Deferred Income Other Than Contract Liabilities		3.236.914	3.023.934
Deferred Income Other Than Contract Liabilities From Related Parties	11	0	1
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	3.236.914	3.023.933
Current tax liabilities, current	18	40.491	0
Current provisions		902.419	740.322
Current provisions for employee benefits	21	22.923	29.392
Insurance Technical Reserves	21	879.496	659.168
Other current provisions	21	0	51.762
SUB-TOTAL		7.667.071	7.764.636
Total current liabilities		7.667.071	7.764.636
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.195.861	2.205.676
Long Term Borrowings From Unrelated Parties		2.195.861	2.205.676
Bank Loans	6	2.195.861	2.203.587
Lease Liabilities	6	0	2.089
Trade Payables		167.766	188.879
Trade Payables To Related Parties	7	167.766	188.879
Liabilites due to Investments Accounted for Using Equity Method	12	18.029	17.524
Non-current provisions		168.145	165.731
Non-current provisions for employee benefits	19	78.171	74.843
Insurance Technical Reserves	21	13.628	11.202
Other non-current provisions	21	76.346	79.686
Deferred Tax Liabilities	18	3.420.065	3.142.579
Total non-current liabilities		5.969.866	5.720.389
Total liabilities		13.636.937	13.485.025
EQUITY			
Equity attributable to owners of parent		25.285.275	25.131.374
Issued capital	20	1.625.000	1.625.000
Inflation Adjustments on Capital	20	6.804.874	6.804.874
Share Premium (Discount)	20	1.183.086	1.183.086
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-17.911	-20.841
Gains (Losses) on Revaluation and Remeasurement		-17.911	-20.841
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-17.911	-20.841
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.140.018	1.139.985
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification	20	1.140.018	1.139.985
Restricted Reserves Appropriated From Profits		622.952	620.358
Legal Reserves	20	477.122	475.947
Other Restricted Profit Reserves	20	145.830	144.411
Other reserves	20	368.009	368.009
Prior Years' Profits or Losses		13.408.309	11.871.403
Current Period Net Profit Or Loss		150.938	1.539.500
Non-controlling interests	20	11.994.954	12.154.100
Total equity		37.280.229	37.285.474
Total Liabilities and Equity		50.917.166	50.770.499



Profit or loss [abstract]

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
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	3	1.014.121	3.792.903
Cost of sales	3	-727.055	-3.338.070
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		287.066	454.833
Revenue from Finance Sector Operations		732.638	0
Income From Insurance Services	3	732.638	0
Cost of Finance Sector Operations		-414.582	0
Expenses For Insurance Services	3	-414.582	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		318.056	0
GROSS PROFIT (LOSS)		605.122	454.833
General Administrative Expenses	22	-119.456	-123.225
Marketing Expenses	22	-4.609	-105.579
Other Income from Operating Activities	23	68.840	75.061
Other Expenses from Operating Activities	23	-176.900	-95.094
PROFIT (LOSS) FROM OPERATING ACTIVITIES		372.997	205.996
Investment Activity Income	24	298.246	847.702
Investment Activity Expenses	24	-135.964	-142.797
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	143.094	47.585
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		678.373	958.486
Finance income	25	370.535	61.691
Finance costs	25	-333.236	-116.727
Gains (losses) on net monetary position		74.101	-325.636
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		789.773	577.814
Tax (Expense) Income, Continuing Operations		-819.643	284.799
Current Period Tax (Expense) Income	18	-74.525	0
Deferred Tax (Expense) Income	18	-745.118	284.799
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.870	862.613
PROFIT (LOSS)		-29.870	862.613
Profit (loss), attributable to [abstract]			
Non-controlling Interests	20	-180.808	345.993
Owners of Parent		150.938	516.620
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 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-29.870	862.613
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.250	-8.942
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	663	-9.102
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		2.753	-2.116
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	2.720	-2.116
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12, 20	33	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-166	2.276
Taxes Relating to Remeasurements of Defined Benefit Plans	18	-166	2.276
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		3.250	-8.942
TOTAL COMPREHENSIVE INCOME (LOSS)		-26.620	853.671
Total Comprehensive Income Attributable to			
Non-controlling Interests		-180.521	342.825
Owners of Parent		153.901	510.846

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		-489.421	278.993
Profit (Loss)		-29.870	862.613
Profit (Loss) from Continuing Operations		-29.870	862.613
Adjustments to Reconcile Profit (Loss)		571.686	-461.679
Adjustments for depreciation and amortisation expense	22	93.507	15.504
Adjustments for Impairment Loss (Reversal of Impairment Loss)			-77.969
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	30		-77.969
Adjustments for provisions		248.913	13.276
Adjustments for (Reversal of) Provisions Related with Employee Benefits	30	1.048	13.247
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	30	4.206	29
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		290.212	
Adjustments for (Reversal of) Other Provisions		-46.553	
Adjustments for Interest (Income) Expenses		-77.123	55.343
Adjustments for Interest Income	25	-173.472	-35.402
Adjustments for interest expense	23	59.865	91.362
Deferred Financial Expense from Credit Purchases	23	36.484	
Unearned Financial Income from Credit Sales	23		-617
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-143.094	-47.585
Adjustments for undistributed profits of associates	12	-143.094	-47.585
Adjustments for Tax (Income) Expenses	18	819.643	-284.799
Adjustments for losses (gains) on disposal of non-current assets		-256	1.432
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-256	1.432
Adjustments Related to Gain and Losses on Net Monetary Position		-367.752	66.708
Other adjustments to reconcile profit (loss)	30	-2.152	-203.589
Changes in Working Capital		-547.523	-107.562
Decrease (Increase) in Financial Investments		434.389	400.102
Adjustments for decrease (increase) in trade accounts receivable		403.545	1.265.940
Decrease (Increase) in Trade Accounts Receivables from Related Parties		191.520	118.511
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		212.025	1.147.429
Decrease (increase) in Financial Sector Receivables		-204.536	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-56.878	21.930
Decrease (Increase) in Other Related Party Receivables Related with Operations		-38.869	36.845
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-18.009	-14.915
Adjustments for Decrease (Increase) in Contract Assets		3.835	
Decrease (Increase) In Other Contract Assets		3.835	
Adjustments for decrease (increase) in inventories		-421.329	759.804
Decrease (Increase) in Prepaid Expenses		-408.056	106.856
Adjustments for increase (decrease) in trade accounts payable		-281.481	28.264
Increase (Decrease) in Trade Accounts Payables to Related Parties		-286.265	-1.811
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		4.784	30.075
Increase (decrease) in Payables due to Finance Sector Operations		-210.598	
Increase (Decrease) in Employee Benefit Liabilities		-81.680	24.523
Adjustments for Increase (Decrease) in Contract Liabilities		-91.289	-140.094
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		-78.166	-140.094

Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		-13.123	
Adjustments for increase (decrease) in other operating payables		130.831	-32.239
Increase (Decrease) in Other Operating Payables to Related Parties		171.317	-113
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-40.486	-32.126
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		212.980	-2,489.286
Other Adjustments for Other Increase (Decrease) in Working Capital		22.744	-53.362
Decrease (Increase) in Other Assets Related with Operations		22.744	-53.362
Cash Flows from (used in) Operations		-5.707	293.372
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12		-89.767
Payments Related with Provisions for Employee Benefits	19	-683	-3.200
Income taxes refund (paid)			7.724
Other inflows (outflows) of cash		-483.031	70.864
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-37.246	-690.305
Proceeds from sales of property, plant, equipment and intangible assets		823	5.229
Proceeds from sales of property, plant and equipment		823	5.229
Purchase of Property, Plant, Equipment and Intangible Assets		-38.069	-695.534
Purchase of property, plant and equipment	14	-35.735	-695.484
Purchase of intangible assets	15	-2.334	-50
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		153.364	382.799
Proceeds from Issuing Shares or Other Equity Instruments		21.375	126.172
Proceeds from issuing other equity instruments		21.375	126.172
Repayments of borrowings		-186	272.000
Loan Repayments		-186	272.000
Increase in Other Payables to Related Parties			-2.433
Interest paid	6	-41.297	-48.342
Interest Received		173.472	35.402
INFLATION EFFECT		-89.930	-136.491
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-463.233	-165.004
Net increase (decrease) in cash and cash equivalents		-463.233	-165.004
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		766.630	671.890
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		303.397	506.886

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 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period	1,625,000	6,804,873	1,182,263	-14,966	1,194,131			733,152	368,009	5,096,004	6,676,558	23,665,024	10,971,249	34,636,273		
	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								145,432		6,531,126	-4,676,558					
	Total Comprehensive Income (Loss)				-5,774							516,620	510,846	342,825	853,671		
	Profit (loss)											516,620	516,620	345,993	862,613		
	Other Comprehensive Income (Loss)				-5,774								-5,774	-3,168	-8,942		
	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													126,172	126,172		
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	6,804,873	1,182,263	-20,740	1,194,131			878,594	368,009	11,627,130	516,620	24,175,870	11,440,246	35,616,116		
Statement of changes in equity (abstract)	Statement of changes in equity (line items)																
	Equity at beginning of period	1,625,000	6,804,874	1,183,086	-20,841	1,139,985			620,358	368,009	11,871,403	1,539,500	25,131,374	12,154,100	37,285,474		
	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								2,594		1,536,906	-1,539,500					
	Total Comprehensive Income (Loss)				2,930	33						150,938	153,901	-180,521	-26,620		
	Profit (loss)											150,938	150,938	-180,808	-29,870		
	Other Comprehensive Income (Loss)				2,930	33							2,963	287	3,250		
	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 01.01.2025 - 31.03.2025																	
	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															21.375	21.375
	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	6.804.874	1.183.086		-17.911	1.140.018			622.952	368.009	13.408.309	150.938	25.285.275	11.994.954	37.280.229