



KAMUYU AYDINLATMA PLATFORMU

KİLER HOLDİNG A.Ş. Financial Report Consolidated 2025 - 3. 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 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	4.074.599	1.120.948
Financial Investments		4.331.218	4.568.905
Financial Investments Held To Maturity	5	3.175.752	3.426.211
Financial Assets at Fair Value Through Profit or Loss		1.155.466	1.142.694
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	1.155.466	1.142.694
Trade Receivables		1.436.260	1.994.832
Trade Receivables Due From Related Parties	7	569.595	750.194
Trade Receivables Due From Unrelated Parties	7	866.665	1.244.638
Receivables From Financial Sector Operations		339.285	325.814
Receivables From Financial Sector Operations Due From Unrelated Parties	27	339.285	325.814
Other Receivables		197.953	18.482
Other Receivables Due From Related Parties	8	166.892	1.591
Other Receivables Due From Unrelated Parties	8	31.061	16.891
Inventories	9	13.323.125	11.842.492
Prepayments		1.133.275	926.529
Prepayments to Unrelated Parties	10	1.133.275	926.529
Deferred Insurance Acquisition Costs	27	304.156	129.958
Current Tax Assets	18	131.496	192.751
Other current assets		298.921	228.644
Other Current Assets Due From Unrelated Parties	17	298.921	228.644
SUB-TOTAL		25.570.288	21.349.355
Total current assets		25.570.288	21.349.355
NON-CURRENT ASSETS			
Financial Investments		11.692	7.060
Other Financial Investments	5	11.692	7.060
Investments accounted for using equity method	12	12.728.033	12.573.479
Investment property	13	16.166.468	16.165.453
Property, plant and equipment		5.216.222	5.100.923
Land and Premises	14	625.523	625.523
Buildings	14	1.136.179	1.158.014
Machinery And Equipments	14	2.768.180	2.957.318
Vehicles	14	372.846	292.089
Fixtures and fittings	14	56.144	59.374
Leasehold Improvements	14	2.958	3.485
Construction in Progress	14	254.392	5.120
Right of Use Assets		0	15.205
Intangible assets and goodwill		27.948	37.092
Other Rights	15	1.478	1.718
Other intangible assets	15	26.470	35.374
Prepayments		9.034	8.729
Prepayments to Unrelated Parties	10	9.034	8.729
Deferred Tax Asset	18	1.541.564	1.838.861
Other Non-current Assets		802.829	762.833
Other Non-Current Assets Due From Unrelated Parties	17	802.829	762.833
Total non-current assets		36.503.790	36.509.635
Total assets		62.074.078	57.858.990
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		685.851	464.914
Current Portion of Non-current Borrowings from Unrelated Parties		685.851	464.914
Bank Loans	6	475.064	452.662
Lease Liabilities	6	210.787	12.252
Trade Payables		2.015.813	2.007.270
Trade Payables to Related Parties	7	423.550	725.554
Trade Payables to Unrelated Parties	7	1.592.263	1.281.716

Payables on Financial Sector Operations		553.884	715.052
Payables to Unrelated Parties on Financial Sector Operations	27	553.884	715.052
Employee Benefit Obligations	16	101.608	182.957
Other Payables		99.936	314.224
Other Payables to Related Parties	26	15.162	216.726
Other Payables to Unrelated Parties	8	84.774	97.498
Contract Liabilities		219.939	874.489
Contract Liabilities from Ongoing Construction Contracts	11	204.965	824.946
Contract Liabilities from Sale of Goods and Service Contracts	27	14.974	49.543
Deferred Income Other Than Contract Liabilities		4.097.699	3.446.131
Deferred Income Other Than Contract Liabilities From Related Parties	11	0	1
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	4.097.699	3.446.130
Current tax liabilities, current	18	97.110	0
Current provisions		3.264.922	843.684
Current provisions for employee benefits	21	32.846	33.495
Insurance Technical Reserves	21	3.232.076	751.200
Other current provisions	21	0	58.989
Other Current Liabilities		83.674	0
Other Current Liabilities to Unrelated Parties		83.674	0
SUB-TOTAL		11.220.436	8.848.721
Total current liabilities		11.220.436	8.848.721
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.463.512	2.513.630
Long Term Borrowings From Unrelated Parties		2.463.512	2.513.630
Bank Loans	6	2.463.512	2.511.249
Lease Liabilities	6	0	2.381
Trade Payables		95.075	215.250
Trade Payables To Related Parties	7	95.075	215.250
Liabilites due to Investments Accounted for Using Equity Method	12	21.056	19.971
Non-current provisions		199.980	188.870
Non-current provisions for employee benefits	19	102.528	85.292
Insurance Technical Reserves	21	12.069	12.767
Other non-current provisions	21	85.383	90.811
Deferred Tax Liabilities	18	4.473.674	3.581.342
Total non-current liabilities		7.253.297	6.519.063
Total liabilities		18.473.733	15.367.784
EQUITY			
Equity attributable to owners of parent		29.660.666	28.640.373
Issued capital	20	1.625.000	1.625.000
Inflation Adjustments on Capital	20	7.981.841	7.981.841
Share Premium (Discount)	20	1.348.266	1.348.266
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-36.708	-23.523
Gains (Losses) on Revaluation and Remeasurement		-36.708	-23.523
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-36.708	-23.523
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.299.090	1.299.045
Gains (Losses) on Revaluation and Reclassification	20	1.299.090	1.299.045
Restricted Reserves Appropriated From Profits		755.469	706.971
Legal Reserves	20	589.279	540.781
Other Restricted Profit Reserves	20	166.190	166.190
Other reserves	20	419.390	419.390
Prior Years' Profits or Losses		15.234.885	13.528.875
Current Period Net Profit Or Loss		1.033.433	1.754.508
Non-controlling interests	20	13.939.679	13.850.833
Total equity		43.600.345	42.491.206
Total Liabilities and Equity		62.074.078	57.858.990

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2025 - 30.09.2025	01.01.2024 - 30.09.2024	Months 01.07.2025 - 30.09.2025	3 Months 01.07.2024 - 30.09.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3	5.360.934	8.112.704	2.438.513	2.091.130
Cost of sales	3	-3.958.587	-7.338.954	-1.713.397	-1.825.786
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.402.347	773.750	725.116	265.344
Revenue from Finance Sector Operations		1.293.540	0	456.919	0
Income From Insurance Services	3	1.293.540	0	456.919	0
Cost of Finance Sector Operations		-1.239.265	0	-568.287	0
Expenses For Insurance Services	3	-1.239.265	0	-568.287	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		54.275	0	-111.368	0
GROSS PROFIT (LOSS)		1.456.622	773.750	613.748	265.344
General Administrative Expenses	22	-361.193	-317.806	-133.386	-82.335
Marketing Expenses	22	-25.779	-127.596	-15.636	-738
Other Income from Operating Activities	23	200.055	113.962	19.466	331
Other Expenses from Operating Activities	23	-822.525	-343.003	-415.037	-77.603
PROFIT (LOSS) FROM OPERATING ACTIVITIES		447.180	99.307	69.155	104.999
Investment Activity Income	24	1.625.441	2.766.127	880.278	291.815
Investment Activity Expenses	24	-375.335	-418.923	-146.084	-843
Share of Profit (Loss) from Investments Accounted for Using Equity Method	12	1.006.285	367.445	341.029	-108.876
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.703.571	2.813.956	1.144.378	287.095
Finance income	25	1.144.727	302.849	338.335	139.695
Finance costs	25	-1.070.790	-238.931	-223.828	-45.442
Gains (losses) on net monetary position	0	-197.336	-2.660.487	-340.041	-1.076.348
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.580.172	217.387	918.844	-695.000
Tax (Expense) Income, Continuing Operations		-1.708.919	1.195.147	-284.651	376.921
Current Period Tax (Expense) Income	18	-158.335	0	-69.905	0
Deferred Tax (Expense) Income	18	-1.550.584	1.195.147	-214.746	376.921
PROFIT (LOSS) FROM CONTINUING OPERATIONS		871.253	1.412.534	634.193	-318.079
PROFIT (LOSS)		871.253	1.412.534	634.193	-318.079
Profit (loss), attributable to [abstract]					
Non-controlling Interests	20	-162.180	530.041	169.623	-54.636
Owners of Parent		1.033.433	882.493	464.570	-263.443
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 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)	-	871.253	1.412.534	634.193	-318.079
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-11.540	-14.417	6.496	-3.981
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-17.743	-14.429	6.920	-4.412
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		1.767	-3.595	1.305	-671
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	12	1.722	-2.266	1.307	658
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	12.20	45	-1.329	-2	-1.329
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		4.436	3.607	-1.729	1.102
Taxes Relating to Remeasurements of Defined Benefit Plans	18	4.436	3.607	-1.729	1.102
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-11.540	-14.417	6.496	-3.981
TOTAL COMPREHENSIVE INCOME (LOSS)		859.713	1.398.117	640.689	-322.060
Total Comprehensive Income Attributable to					
Non-controlling Interests		-160.580	524.996	166.957	-56.173
Owners of Parent		1.020.293	873.121	473.732	-265.887

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		517.174	317.271
Profit (Loss)		871.253	1.412.534
Adjustments to Reconcile Profit (Loss)		2.755.479	-2.535.848
Adjustments for depreciation and amortisation expense	22	327.380	95.928
Adjustments for Impairment Loss (Reversal of Impairment Loss)		5.727	-940.176
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	30	5.727	-940.176
Adjustments for provisions		2.689.925	111.643
Adjustments for (Reversal of) Provisions Related with Employee Benefits	30	44.885	27.468
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	30	14.576	84.175
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		2.674.452	
Adjustments for (Reversal of) Other Provisions		-43.988	
Adjustments for Interest (Income) Expenses		-352.442	-17.668
Adjustments for Interest Income	25	-649.608	-266.046
Adjustments for interest expense	23	217.958	182.735
Deferred Financial Expense from Credit Purchases	23	180.971	84.268
Unearned Financial Income from Credit Sales	23	-101.763	-18.625
Adjustments for unrealised foreign exchange losses (gains)		-989.388	-212.905
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-1.006.285	-367.445
Adjustments for undistributed profits of associates	12	-1.006.285	-367.445
Adjustments for Tax (Income) Expenses	18	1.708.919	-1.195.147
Adjustments for losses (gains) on disposal of non-current assets		5.583	2.808
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	5.583	2.808
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		-292.260	
Other adjustments to reconcile profit (loss)	30	658.320	-12.886
Changes in Working Capital		-1.961.137	1.585.289
Decrease (Increase) in Financial Investments		233.055	461.265
Adjustments for decrease (increase) in trade accounts receivable		371.874	238.010
Decrease (Increase) in Trade Accounts Receivables from Related Parties		180.599	-882.008
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		191.275	1.120.018
Decrease (increase) in Financial Sector Receivables		-13.471	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-194.104	31.934
Decrease (Increase) in Other Related Party Receivables Related with Operations		-165.301	41.706
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-28.803	-9.772
Adjustments for Decrease (Increase) in Contract Assets		-174.198	
Decrease (Increase) In Other Contract Assets		-174.198	
Adjustments for decrease (increase) in inventories		-1.466.476	709.143
Decrease (Increase) in Prepaid Expenses		-207.051	1.475.493
Adjustments for increase (decrease) in trade accounts payable		-9.871	-370.807
Increase (Decrease) in Trade Accounts Payables to Related Parties		-302.006	306.630
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		292.135	-677.437
Increase (decrease) in Payables due to Finance Sector Operations		-161.168	
Increase (Decrease) in Employee Benefit Liabilities		-81.349	7.539
Adjustments for Increase (Decrease) in Contract Liabilities		-654.550	5.258

Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		-619.981	5.258
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		-34.569	0
Adjustments for increase (decrease) in other operating payables		-214.288	2.506
Increase (Decrease) in Other Operating Payables to Related Parties		-201.564	3.439
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-12.724	-933
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		651.568	-735.868
Other Adjustments for Other Increase (Decrease) in Working Capital		-41.108	-239.184
Decrease (Increase) in Other Assets Related with Operations		-124.782	-239.184
Increase (Decrease) in Other Payables Related with Operations		83.674	0
Cash Flows from (used in) Operations		1.665.595	461.975
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities	12	0	-110.317
Payments Related with Provisions for Employee Benefits	19	-44.422	-1.353
Payments Related with Other Provisions			-94.076
Income taxes refund (paid)	18	0	-31.521
Other inflows (outflows) of cash		-1.103.999	92.563
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		707.758	-1.576.526
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		855.105	
Proceeds from sales of property, plant, equipment and intangible assets		22.475	6.821
Proceeds from sales of property, plant and equipment		22.475	6.821
Purchase of Property, Plant, Equipment and Intangible Assets		-461.560	-1.752.736
Purchase of property, plant and equipment	14	-457.200	-1.752.660
Purchase of intangible assets	15	-4.360	-76
Dividends received	12	291.738	169.389
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		851.979	784.308
Proceeds from Issuing Shares or Other Equity Instruments		249.426	143.460
Proceeds from issuing other equity instruments		249.426	143.460
Repayments of borrowings		127.700	1.228.786
Loan Repayments	6	127.700	1.228.786
Interest paid	6	-174.755	-853.984
Interest Received		649.608	266.046
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.076.911	-474.947
Net increase (decrease) in cash and cash equivalents		2.076.911	-474.947
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	873.667	765.715
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-227.261	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	2.723.317	290.768

Previous Period 01.01.2024 - 30.09.2024	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	20	1.625.000	7.981.841	1.349.035	-17.294	1.351.632			817.568	419.390	5.764.711	7.661.765	26.953.648	12.510.576	39.464.224
	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									-110.006		7.771.771	-7.661.765			
	Total Comprehensive Income (Loss)															
	Profit (loss)												882.493	882.493	530.041	1.412.534
	Other Comprehensive Income (Loss)						-8.043	-1.329						-9.372	-5.045	-14.417
	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															143.460
	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															143.460
	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	20	1.625.000	7.981.841	1.349.035	-25.397	1.350.303			707.562	419.390	13.536.482	882.493	27.826.769	13.179.032	41.005.801
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period		1.625.000	7.981.841	1.348.266	-23.523	1.299.045			706.971	419.390	13.528.875	1.754.508	28.640.373	13.850.833	42.491.206	
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									48.498		1.706.010	-1.754.508				
Total Comprehensive Income (Loss)																
Profit (loss)												1.033.433	1.033.433	-162.180	871.253	
Other Comprehensive Income (Loss)						-13.185	45						-13.140	1.600	-11.540	
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 - 30.09.2025																	
	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															249.426	249.426
	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	7.981.841	1.348.266		-36.708	1.299.090			755.469	419.390	15.234.885	1.033.433	29.660.666	13.939.679	43.600.345