



KAMUYU AYDINLATMA PLATFORMU

LİLA KAĞIT SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 3. 3 Monthly Notification

General Information About Financial Statements

3Q 2026 Financial Report



**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 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	26	6.052.835	7.067.373
Financial Investments		507.715	306.740
Other Financial Investments		507.715	306.740
Trade Receivables	5	3.648.127	3.724.985
Trade Receivables Due From Unrelated Parties		3.648.127	3.724.985
Other Receivables		269.329	21.519
Other Receivables Due From Unrelated Parties		269.329	21.519
Inventories	6	2.641.654	2.041.557
Prepayments	7	890.124	210.817
Current Tax Assets	20	27.141	155.431
Other current assets	14	23.262	83.872
SUB-TOTAL		14.060.187	13.612.294
Total current assets		14.060.187	13.612.294
NON-CURRENT ASSETS			
Other Receivables		27.733	13.185
Other Receivables Due From Unrelated Parties		27.733	13.185
Property, plant and equipment	8	10.834.417	9.142.460
Right of Use Assets	10	161.366	190.301
Intangible assets and goodwill	9	72.031	74.670
Prepayments	7	541.445	876.854
Total non-current assets		11.636.992	10.297.470
Total assets		25.697.179	23.909.764
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	22	277.331	298.424
Current Borrowings From Unrelated Parties		277.331	298.424
Bank Loans		245.092	266.803
Lease Liabilities		32.239	31.621
Current Portion of Non-current Borrowings	22	311.144	809.935
Trade Payables	5	3.234.732	846.811
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		3.234.732	846.811
Employee Benefit Obligations	13	260.559	167.508
Other Payables		0	0
Other Payables to Related Parties		0	0
Deferred Income Other Than Contract Liabilities	7	52.601	56.544
Current provisions	11	56.035	52.466
Current provisions for employee benefits		40.458	32.554
Other current provisions		15.577	19.912
Other Current Liabilities	14	56.614	78.649
SUB-TOTAL		4.249.016	2.310.337
Total current liabilities		4.249.016	2.310.337
NON-CURRENT LIABILITIES			
Long Term Borrowings	22	1.623.050	1.033.579
Long Term Borrowings From Unrelated Parties		1.623.050	1.033.579
Bank Loans		1.596.936	992.522
Lease Liabilities		26.114	41.057
Deferred Income Other Than Contract Liabilities	7	13.984	37.248
Non-current provisions	11	138.630	135.933
Non-current provisions for employee benefits		138.630	135.933
Deferred Tax Liabilities	20	31.901	220.434
Total non-current liabilities		1.807.565	1.427.194
Total liabilities		6.056.581	3.737.531
EQUITY			
Equity attributable to owners of parent		19.640.598	20.172.233
Issued capital	15	590.000	590.000
Inflation Adjustments on Capital	15	5.453.400	5.453.400

Share Premium (Discount)		5.715.462	5.715.462
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-66.773	-67.231
Gains (Losses) on Revaluation and Remeasurement		-66.773	-67.231
Gains (Losses) on Remeasurements of Defined Benefit Plans		-66.773	-67.231
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.245	-604
Exchange Differences on Translation		1.245	-604
Restricted Reserves Appropriated From Profits	15	727.773	618.497
Prior Years' Profits or Losses		6.777.443	5.744.337
Current Period Net Profit Or Loss		442.048	2.118.372
Total equity		19.640.598	20.172.233
Total Liabilities and Equity		25.697.179	23.909.764

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	11.385.846	13.101.613	3.709.329	4.135.713
Cost of sales	16	-8.205.763	-9.070.154	-2.834.159	-2.834.904
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.180.083	4.031.459	875.170	1.300.809
GROSS PROFIT (LOSS)		3.180.083	4.031.459	875.170	1.300.809
General Administrative Expenses		-433.244	-428.245	-140.986	-143.942
Marketing Expenses		-1.714.486	-1.738.940	-589.473	-558.123
Other Income from Operating Activities	17	353.989	594.610	110.073	98.614
Other Expenses from Operating Activities	17	-204.586	-28.918	-119.192	-2.650
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.181.756	2.429.966	135.592	694.708
Investment Activity Income	18	106.319	761.489	54.994	150.844
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.288.075	3.191.455	190.586	845.552
Finance income	19	1.034.939	1.293.156	361.189	360.568
Finance costs	19	-412.677	-745.580	-184.616	-121.232
Gains (losses) on net monetary position	27	-1.603.023	-1.938.243	-288.186	-623.483
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		307.314	1.800.788	78.973	461.405
Tax (Expense) Income, Continuing Operations		134.734	30.054	12.857	72.108
Current Period Tax (Expense) Income	20	-53.952	-73.806	-13.626	42.080
Deferred Tax (Expense) Income	20	188.686	103.860	26.483	30.028
PROFIT (LOSS) FROM CONTINUING OPERATIONS		442.048	1.830.842	91.830	533.513
PROFIT (LOSS)		442.048	1.830.842	91.830	533.513
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		442.048	1.830.842	91.830	533.513
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	21	0,75000000	3,10000000	0,16000000	0,90000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		458	-10.447	-13	-20.207
Gains (Losses) on Remeasurements of Defined Benefit Plans		611	-13.929	-17	-26.943
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-153	3.482	4	6.736
Deferred Tax (Expense) Income		-153	3.482	4	6.736
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		1.849	-1.083	1.576	-944
Exchange Differences on Translation of Foreign Operations		1.849	-1.083	1.576	-944
Gains (losses) on exchange differences on translation of Foreign Operations		1.849	-1.083	1.576	-944
OTHER COMPREHENSIVE INCOME (LOSS)		2.307	-11.530	1.563	-21.151
TOTAL COMPREHENSIVE INCOME (LOSS)		444.355	1.819.312	93.393	512.362
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		444.355	1.819.312	93.393	512.362

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.860.975	2.264.093
Profit (Loss)		442.048	1.830.842
Profit (Loss) from Continuing Operations		442.048	1.830.842
Adjustments to Reconcile Profit (Loss)		1.578.595	1.271.574
Adjustments for depreciation and amortisation expense	8,9,10	766.947	757.818
Adjustments for Impairment Loss (Reversal of Impairment Loss)		203.315	3.053
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		198.893	3.891
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		4.422	-838
Adjustments for provisions		74.132	82.437
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	75.302	80.782
Adjustments for (Reversal of) Other Provisions		-1.170	1.655
Adjustments for Interest (Income) Expenses		-820.438	-1.056.715
Adjustments for Interest Income		-936.369	-1.230.184
Adjustments for interest expense		115.931	173.469
Adjustments for unrealised foreign exchange losses (gains)	22	181.988	481.068
Adjustments for fair value losses (gains)		-105.741	-72.679
Adjustments for Fair Value Losses (Gains) of Financial Assets	18	-105.741	-79.705
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	7.026
Adjustments for Tax (Income) Expenses		-134.734	-43.155
Adjustments for losses (gains) on disposal of non-current assets		-578	-681.784
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	18	-578	-681.784
Adjustments Related to Gain and Losses on Net Monetary Position		1.413.704	1.801.531
Changes in Working Capital		794.484	-680.101
Adjustments for decrease (increase) in trade accounts receivable	5	-116.187	412.274
Adjustments for decrease (increase) in inventories	6	-604.914	-464.557
Adjustments for increase (decrease) in trade accounts payable	5	2.387.921	-260.844
Increase (Decrease) in Employee Benefit Liabilities		93.051	25.664
Other Adjustments for Other Increase (Decrease) in Working Capital		-965.387	-392.638
Decrease (Increase) in Other Assets Related with Operations		-916.145	-276.429
Increase (Decrease) in Other Payables Related with Operations		-49.242	-116.209
Cash Flows from (used in) Operations		2.815.127	2.422.315
Payments Related with Provisions for Employee Benefits	13	-28.490	-43.021
Income taxes refund (paid)		74.338	-115.201
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.151.487	-999.014
Proceeds from sales of property, plant, equipment and intangible assets	8,18	12.258	717.789
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-2.405.426	-923.286
Cash advances and loans made to other parties		336.915	-596.285
Other inflows (outflows) of cash		-95.234	-197.232
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-267.953	-2.976.793
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from Capital Advances		0	0
Proceeds from borrowings		1.239.535	543.909
Proceeds from Loans	22	1.239.535	543.909
Repayments of borrowings	22	-942.238	-2.564.445
Dividends Paid		-975.990	-1.308.455
Interest paid		-70.645	-199.185
Interest Received		936.369	1.230.184
Inflation Effect On Financing Activities		-454.984	-678.801

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		441.535	-1.711.714
Effect of exchange rate changes on cash and cash equivalents		-1.456.073	-1.851.216
Net increase (decrease) in cash and cash equivalents		-1.014.538	-3.562.930
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		7.067.373	9.130.868
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	26	6.052.835	5.567.938

Previous Period 01.01.2025 - 30.09.2025	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		590.000	5.453.448	5.715.553	-86.192	550				366.342	5.395.908	1.912.612	19.348.221		0	19.348.221
	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										252.146	1.660.466	-1.912.612				0
	Total Comprehensive Income (Loss)																
	Profit (loss)													1.830.842	1.830.842	0	1.830.842
	Other Comprehensive Income (Loss)						-10.447	-1.083							-11.530	0	-11.530
	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												-1.308.455	-1.308.455		0	-1.308.455
	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	5.453.448	5.715.553	-96.639	-533				618.488	5.747.919	1.830.842	19.859.078			19.859.078
	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		590.000	5.453.400	5.715.462	-67.231	-604				618.497	5.744.337	2.118.372	20.172.233		0	20.172.233
	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										109.276	2.009.096	-2.118.372	0			0	
Total Comprehensive Income (Loss)																	
Profit (loss)													442.048	442.048	0	442.048	
Other Comprehensive Income (Loss)					458	1.849							2.307		0	2.307	
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 01.01.2026 – 30.09.2026																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						</
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----