Date and time of publication on KAP: 09.08.2022 19:03:15
https://www.kap.org.tr/en/Bildirim/1053707

KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Kiler Gayrimenkul Yatırım Ortaklığı Anonim Şirketi

Yönetim Kurulu'na

Giriş

Kiler Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2022 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ara dönem özet kar veya zarar tablosunun, ara dönem özet diğer kapsamlı gelir tablosunun, ara dönem özet özkaynaklar değişim tablosunun ve ara dönem özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" ("TMS 34") hükümlerine uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 9 Ağustos 2022

Eren Bağımsız Denetim Anonim Şirketi

Member Firm of Grant Thornton International

Özcan Özbuğa

Sorumlu Denetçi

Park Plaza, Reşitpaşa Mahallesi

Eski Büyükdere Caddesi No. 14, Kat 10

Maslak, İstanbul

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	244.727	716.240
Financial Investments	5	508.907	21.212
Trade Receivables		433.474	253.938
Trade Receivables Due From Related Parties	23	15.109	14.683
Trade Receivables Due From Unrelated Parties	6	418.365	239.255
Other Receivables		472	237
Other Receivables Due From Unrelated Parties		472	237
Inventories	7	1.971.862	862.525
Prepayments		233.628	25.727
Prepayments to Unrelated Parties	9	233.628	25.727
Current Tax Assets		145	1.030
Other current assets		117.500	57.356
Other Current Assets Due From Unrelated Parties	8	117.500	57.356
SUB-TOTAL		**3.510.715**	**1.938.265**
Total current assets		**3.510.715**	**1.938.265**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	209.616	205.666
Investment property	12	831.062	831.062
Property, plant and equipment	13	16.922	14.409
Intangible assets and goodwill	13	164	46
Total non-current assets		**1.057.764**	**1.051.183**
Total assets		**4.568.479**	**2.989.448**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		9.883	17.204
Current Portion of Non-current Borrowings from Unrelated Parties		9.883	17.204
Bank Loans	10	9.883	17.204
Trade Payables		113.533	71.845
Trade Payables to Related Parties	23	21.407	43.271
Trade Payables to Unrelated Parties	6	92.126	28.574
Employee Benefit Obligations	15	1.030	1.227
Other Payables		19.185	7.016
Other Payables to Related Parties	23	4	369
Other Payables to Unrelated Parties		19.181	6.647
Deferred Income Other Than Contract Liabilities		1.325.392	1.119.421
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	1.325.392	1.119.421
Current provisions		647	362
Current provisions for employee benefits	14 ve 15	647	362
SUB-TOTAL		**1.469.670**	**1.217.075**
Total current liabilities		**1.469.670**	**1.217.075**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	3.526
Long Term Borrowings From Unrelated Parties		0	3.526
Bank Loans	10	0	3.373
Lease Liabilities	10	0	153
Non-current provisions		6.646	7.304
Non-current provisions for employee benefits	14 ve 15	1.395	1.078
Other non-current provisions	14	5.251	6.226
Total non-current liabilities		**6.646**	**10.830**
Total liabilities		**1.476.316**	**1.227.905**
EQUITY			
Equity attributable to owners of parent		3.092.163	1.761.543
Issued capital	16	1.395.000	620.000
Share Premium (Discount)	16	126.511	128.601
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-885	-718

Gains (Losses) on Revaluation and Remeasurement		-885	-718
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-885	-718
Restricted Reserves Appropriated From Profits	16	30.692	18.093
Prior Years' Profits or Losses	16	982.968	448.135
Current Period Net Profit Or Loss		557.877	547.432
Total equity		**3.092.163**	**1.761.543**
Total Liabilities and Equity		**4.568.479**	**2.989.448**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3	787.196	71.841	366.864	37.510
Cost of sales	3	-351.824	-50.949	-193.710	-22.785
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		435.372	20.892	173.154	14.725
GROSS PROFIT (LOSS)		435.372	20.892	173.154	14.725
General Administrative Expenses	17	-32.133	-16.241	-20.841	-10.953
Marketing Expenses	17	-36.038	-1.167	-1.994	-691
Other Income from Operating Activities	19	30.801	7.328	29.965	1.081
Other Expenses from Operating Activities	19	-20.345	-10.566	-7.719	-7.394
PROFIT (LOSS) FROM OPERATING ACTIVITIES		377.657	246	172.565	-3.232
Investment Activity Income	20	86.377	0	71.577	0
Investment Activity Expenses		0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	3.991	-4.358	2.180	-7.490
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		468.025	-4.112	246.322	-10.722
Finance income	21	150.349	45.155	71.004	24.153
Finance costs	21	-60.497	-7.585	-17.445	-7.257
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		557.877	33.458	299.881	6.174
Tax (Expense) Income, Continuing Operations		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		557.877	33.458	299.881	6.174
PROFIT (LOSS)		557.877	33.458	299.881	6.174
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		557.877	33.458	299.881	6.174
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-167	-77	-431	-46
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-167	-77	-431	-46
Taxes Relating to Remeasurements of Defined Benefit Plans	15	-167	-77	-431	-46
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-167**	**-77**	**-431**	**-46**
TOTAL COMPREHENSIVE INCOME (LOSS)		**557.710**	**33.381**	**299.450**	**6.128**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		557.710	33.381	299.450	6.128

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-842.123**	**127.517**
Profit (Loss)		557.877	33.458
Adjustments to Reconcile Profit (Loss)		**-106.665**	**-37.043**
Adjustments for depreciation and amortisation expense	13	2.149	1.552
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-86.311	1.985
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	66	1.985
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	20	-86.377	0
Adjustments for provisions		376	-5.744
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.141	303
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	-765	-6.047
Adjustments for Interest (Income) Expenses	21	-18.888	-39.194
Adjustments for Interest Income	21	-15.092	-40.110
Adjustments for interest expense	21	4.486	458
Deferred Financial Expense from Credit Purchases	19	87	580
Unearned Financial Income from Credit Sales	19	-8.369	-122
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	11	-3.991	4.358
Changes in Working Capital		**-1.293.335**	**131.102**
Adjustments for decrease (increase) in trade accounts receivable		-179.688	-98.183
Adjustments for decrease (increase) in inventories		-1.109.337	-97.387
Adjustments for increase (decrease) in trade accounts payable		50.057	-26.077
Increase (Decrease) in Employee Benefit Liabilities	15	-722	-114
Other Adjustments for Other Increase (Decrease) in Working Capital		-53.645	352.863
Cash Flows from (used in) Operations		**-842.123**	**127.517**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-406.098**	**-436.723**
Proceeds from sales of property, plant, equipment and intangible assets		0	190
Purchase of Property, Plant, Equipment and Intangible Assets		-4.780	-6.992
Purchase of property, plant and equipment	13	-4.644	-6.992
Purchase of intangible assets	13	-136	0
Other inflows (outflows) of cash		-401.318	-429.921
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**776.510**	**21.805**
Proceeds from Issuing Shares or Other Equity Instruments		772.910	0
Proceeds from issuing shares		775.000	0
Proceeds from issuing other equity instruments		-2.090	0
Repayments of borrowings		-10.847	-16.507
Interest paid		-645	-458
Interest Received		15.092	38.770
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-471.711	-287.401
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-471.711	-287.401
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**716.113**	**428.371**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**244.402**	**140.970**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued 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]	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 01.01.2021 - 30.06.2021	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**620.000**	**128.601**	**-128**			**18.093**	**461.045**	**-12.910**	**1.214.701**		**1.214.701**
	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		0	0	0			0	-12.910	12.910	0		0
	Total Comprehensive Income (Loss)		0	0	-77			0	0	33.458	33.381		33.381
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	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												
	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		**620.000**	**128.601**	**-205**			**18.093**	**448.135**	**33.458**	**1.248.082**		**1.248.082**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**620.000**	**128.601**	**-718**			**18.093**	**448.135**	**547.432**	**1.761.543**		**1.761.543**
	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		0	0	0			12.599	534.833	-547.432	0		0
	Total Comprehensive Income (Loss)		0	0	-167			0	0	-557.877	557.710		557.710
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity		775.000	-2.090	0			0	0	0	772.910		772.910
	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 01.01.2022 - 30.06.2022													
	Decrease through Other Distributions to Owners												
	Increase (Decrease) through Treasury Share Transactions												
	Increase (Decrease) through Share-Based Payment Transactions												
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	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		**1.395.000**	**126.511**	**-885**			**30.692**	**982.968**	**557.877**	**3.092.163**		**3.092.163**