



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2023 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	70.055	50.148
Financial Investments	5	1.434.600	1.843.853
Financial Investments Held To Maturity		427.995	504.177
Financial Assets at Fair Value Through Profit or Loss		1.006.605	1.339.676
Other Financial Assets Measured at Fair Value Through Profit or Loss		1.006.605	1.339.676
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Other Financial Investments		0	0
Trade Receivables		1.344.726	891.561
Trade Receivables Due From Related Parties	23	16.491	11.266
Trade Receivables Due From Unrelated Parties	6	1.328.235	880.295
Receivables From Financial Sector Operations		0	0
Other Receivables		517	50
Other Receivables Due From Related Parties	0	0	0
Other Receivables Due From Unrelated Parties	8	517	50
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	7	3.004.850	2.814.943
Prepayments		447.685	282.402
Prepayments to Unrelated Parties	9	447.685	282.402
Current Tax Assets	0	158	154
Other current assets		156.778	138.727
Other Current Assets Due From Unrelated Parties	8	156.778	138.727
SUB-TOTAL		6.459.369	6.021.838
Total current assets		6.459.369	6.021.838
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		0	0
Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	11	580.024	574.499
Investment property	12	3.772.560	2.690.770
Property, plant and equipment	13	21.557	23.169
Land and Premises		0	0
Machinery And Equipments		733	792
Vehicles		18.749	20.156
Fixtures and fittings		2.075	2.221
Leasehold Improvements		0	0
Construction in Progress		0	0
Intangible assets and goodwill	13	152	147
Other Rights		0	0
Other intangible assets		152	147
Prepayments		0	0
Prepayments to Unrelated Parties	0	0	0
Deferred Tax Asset	0	0	0
Other Non-current Assets		0	0
Total non-current assets		4.374.293	3.288.585
Total assets		10.833.662	9.310.423
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0

Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		131.199	129.128
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		131.199	129.128
Bank Loans	10	131.199	129.128
Other Financial Liabilities		0	0
Trade Payables		1.014.860	315.512
Trade Payables to Related Parties	23	363.542	261.149
Trade Payables to Unrelated Parties	6	651.318	54.363
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	15	2.203	1.720
Other Payables		7.663	8.928
Other Payables to Related Parties	23	0	0
Other Payables to Unrelated Parties	0	7.663	8.928
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		3.461.090	2.719.856
Deferred Income Other Than Contract Liabilities From Related Parties	0	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	3.461.090	2.719.856
Current tax liabilities, current	0	0	0
Current provisions		551	467
Current provisions for employee benefits	14	551	467
Other Current Liabilities		0	0
Other Current Liabilities to Unrelated Parties		0	0
SUB-TOTAL		4.617.566	3.175.611
Total current liabilities		4.617.566	3.175.611
NON-CURRENT LIABILITIES			
Long Term Borrowings		289.392	278.752
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		289.392	278.752
Bank Loans	10	289.392	278.752
Lease Liabilities	10	0	0
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Liabilities due to Investments Accounted for Using Equity Method	0	0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		8.670	8.297
Non-current provisions for employee benefits	14	2.818	2.445
Other non-current provisions	14	5.852	5.852
Deferred Tax Liabilities	0	0	0
Other non-current liabilities		0	0
Total non-current liabilities		298.062	287.049
Total liabilities		4.915.628	3.462.660
EQUITY			
Equity attributable to owners of parent		5.918.034	5.847.763
Issued capital	16	1.395.000	1.395.000
Share Premium (Discount)	16	126.511	126.511
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.520	-1.515
Gains (Losses) on Revaluation and Remeasurement		-1.520	-1.515
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-1.520	-1.515
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Other Gains (Losses) on Hedge	0	0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		30.692	30.692
Other Restricted Profit Reserves	16	30.692	30.692
Prior Years' Profits or Losses	16	4.297.075	982.968
Current Period Net Profit Or Loss	0	70.276	3.314.107
Non-controlling interests	0	0	0
Total equity		5.918.034	5.847.763
Total Liabilities and Equity		10.833.662	9.310.423

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	3	48.693	420.332
Cost of sales	3	-8.837	-158.114
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		39.856	262.218
Revenue from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
GROSS PROFIT (LOSS)		39.856	262.218
General Administrative Expenses	17	-29.945	-11.292
Marketing Expenses	17	-1.437	-34.044
Other Income from Operating Activities	19	490	4.339
Other Expenses from Operating Activities	19	-37.994	-16.129
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-29.030	205.092
Investment Activity Income	20	366.690	16.477
Investment Activity Expenses	20	-256.282	-1.677
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	5.503	1.811
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		86.881	221.703
Finance income	21	2.736	79.345
Finance costs	21	-19.341	-43.052
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		70.276	257.996
Tax (Expense) Income, Continuing Operations		0	0
Current Period Tax (Expense) Income	0	0	0
Deferred Tax (Expense) Income	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		70.276	257.996
PROFIT (LOSS)		70.276	257.996
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		70.276	257.996
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		-5	264
Gains (losses) on revaluation of Right-of-use Assets	15	-5	264
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation of Foreign Operations		0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0
Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-5	264
TOTAL COMPREHENSIVE INCOME (LOSS)		70.271	258.260
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		70.271	258.260

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 31.03.2023	Previous Period 01.01.2022 - 31.03.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		70.276	257.996
Profit (Loss) from Continuing Operations		70.276	257.996
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		-99.150	-22.542
Adjustments for depreciation and amortisation expense	13	1.617	1.022
Adjustments for Impairment Loss (Reversal of Impairment Loss)	13	0	66
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	0	66
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		376	-945
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	376	219
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	0	-1.164
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses		14.769	-4.165
Adjustments for Interest Income	21	-675	-5.573
Adjustments for interest expense	21	15.606	444
Deferred Financial Expense from Credit Purchases	19	0	3.380
Unearned Financial Income from Credit Sales	19	-162	-2.416
Adjustments for unrealised foreign exchange losses (gains)		0	-232
Adjustments for fair value losses (gains)		-84.489	-16.477
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-321.790	0
Other Adjustments for Fair Value Losses (Gains)		237.301	-16.477
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-5.503	-1.811
Adjustments for undistributed profits of associates	11	-5.503	-1.811
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	0
Other adjustments to reconcile profit (loss)		-25.920	0
Changes in Working Capital		810.957	-1.321.372
Decrease (Increase) in Financial Investments		197.872	-890.843
Adjustments for decrease (increase) in trade accounts receivable		-453.165	-27.268
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-5.225	-4.295
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-447.940	-22.973
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-471	1.078
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	65
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-471	1.013
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-189.907	-447.262
Decrease (Increase) in Prepaid Expenses		-165.283	-98.750
Adjustments for increase (decrease) in trade accounts payable		699.510	337.323
Increase (Decrease) in Trade Accounts Payables to Related Parties		102.393	7.224
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		597.117	330.099
Increase (Decrease) in Employee Benefit Liabilities		483	82
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-1.265	-3.197

Increase (Decrease) in Other Operating Payables to Related Parties			0	-6.643
Increase (Decrease) in Other Operating Payables to Unrelated Parties			-1.265	3.446
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			741.234	-166.435
Other Adjustments for Other Increase (Decrease) in Working Capital			-18.051	-26.100
Decrease (Increase) in Other Assets Related with Operations			-18.051	-26.332
Increase (Decrease) in Other Payables Related with Operations			0	232
Cash Flows from (used in) Operations			782.083	-1.085.918
Payments Related with Provisions for Employee Benefits	15		-79	-123
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			-760.010	-1.793
Cash Inflows from Losing Control of Subsidiaries or Other Businesses			0	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control			0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures			0	0
Proceeds from sales of property, plant, equipment and intangible assets			24	0
Proceeds from sales of property, plant and equipment			24	0
Proceeds from sales of intangible assets			0	0
Purchase of Property, Plant, Equipment and Intangible Assets			-34	-1.793
Purchase of property, plant and equipment	13		-13	-1.778
Purchase of intangible assets	13		-21	-15
Cash Inflows from Sale of Investment Property				0
Cash Outflows from Acquisition of Investment Property	12		-760.000	0
Cash advances and loans made to other parties			0	0
Cash receipts from repayment of advances and loans made to other parties			0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-2.087	772.697
Proceeds from Issuing Shares or Other Equity Instruments			0	772.910
Proceeds from issuing shares	16		0	772.910
Payments to Acquire Entity's Shares or Other Equity Instruments			0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0	0
Proceeds from borrowings			0	0
Repayments of borrowings			-2.709	-5.399
Loan Repayments			-2.709	-5.399
Cash Outflows from Other Financial Liabilities			0	0
Interest paid			-53	-387
Interest Received			675	5.573
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			19.907	-315.137
Effect of exchange rate changes on cash and cash equivalents			0	0
Net increase (decrease) in cash and cash equivalents			19.907	-315.137
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4		50.148	716.113
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4		70.055	400.976

