



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2023 - 3. 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 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	101.250	50.148
Financial Investments	5	1.396.830	1.843.853
Financial Investments Held To Maturity		624.844	504.177
Financial Assets at Fair Value Through Profit or Loss		771.986	1.339.676
Other Financial Assets Measured at Fair Value Through Profit or Loss		771.986	1.339.676
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Other Financial Investments		0	0
Trade Receivables		1.545.928	891.561
Trade Receivables Due From Related Parties	23	30.706	11.266
Trade Receivables Due From Unrelated Parties	6	1.515.222	880.295
Receivables From Financial Sector Operations		0	0
Other Receivables		656	50
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	8	656	50
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	7	3.659.935	2.814.943
Prepayments		659.664	282.402
Prepayments to Related Parties	23	16.033	0
Prepayments to Unrelated Parties	9	643.631	282.402
Current Tax Assets		7.017	154
Other current assets		235.239	138.727
Other Current Assets Due From Unrelated Parties	8	235.239	138.727
SUB-TOTAL		7.606.519	6.021.838
Total current assets		7.606.519	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	709.443	574.499
Investment property	12	4.304.838	2.690.770
Property, plant and equipment	13	43.241	23.169
Land and Premises		0	
Machinery And Equipments		685	792
Vehicles		40.353	20.156
Fixtures and fittings		2.203	2.221
Leasehold Improvements		0	0
Construction in Progress		0	0
Intangible assets and goodwill	13	117	147
Other Rights		0	0
Other intangible assets		117	147
Prepayments		0	0
Prepayments to Unrelated Parties		0	0
Deferred Tax Asset		0	0
Other Non-current Assets		0	0
Total non-current assets		5.057.639	3.288.585
Total assets		12.664.158	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		228.784	129.128
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		228.784	129.128
Bank Loans	10	228.784	129.128
Other Financial Liabilities		0	0
Trade Payables		223.058	315.512
Trade Payables to Related Parties	23	1.641	261.149
Trade Payables to Unrelated Parties	6	221.417	54.363
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	15	3.362	1.720
Other Payables		11.649	8.928
Other Payables to Related Parties		0	0
Other Payables to Unrelated Parties		11.649	8.928
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		4.441.316	2.719.856
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	4.441.316	2.719.856
Current tax liabilities, current		0	0
Current provisions		993	467
Current provisions for employee benefits	14	993	467
Other Current Liabilities		0	0
Other Current Liabilities to Unrelated Parties		0	0
SUB-TOTAL		4.909.162	3.175.611
Total current liabilities		4.909.162	3.175.611
NON-CURRENT LIABILITIES			
Long Term Borrowings		228.375	278.752
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		228.375	278.752
Bank Loans	10	228.375	278.752
Lease Liabilities	0	0	0
Other Financial Liabilities		0	0
Trade Payables		286.080	0
Trade Payables To Related Parties	6	286.080	0
Trade Payables To Unrelated Parties		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
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		7.712	8.297
Non-current provisions for employee benefits	14	1.860	2.445
Other non-current provisions	14	5.852	5.852
Deferred Tax Liabilities		0	0
Other non-current liabilities		0	0
Total non-current liabilities		522.167	287.049
Total liabilities		5.431.329	3.462.660
EQUITY			
Equity attributable to owners of parent		7.232.829	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		-128	-1.515
Gains (Losses) on Revaluation and Remeasurement		-128	-1.515
Increases (Decreases) on Revaluation of Right-of-use assets	16	-128	-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
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits		61.998	30.692
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Other Restricted Profit Reserves	16	61.998	30.692
Prior Years' Profits or Losses	16	4.265.769	982.968

Current Period Net Profit Or Loss		1.383.679	3.314.107
Non-controlling interests		0	0
Total equity		7.232.829	5.847.763
Total Liabilities and Equity		12.664.158	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 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3	120.921	939.663	26.009	152.467
Cost of sales	3	-30.257	-384.339	-5.924	-32.515
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		90.664	555.324	20.085	119.952
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		90.664	555.324	20.085	119.952
General Administrative Expenses	17	-62.062	-52.259	-15.929	-20.126
Marketing Expenses	17	-2.168	-39.506	-321	-3.468
Other Income from Operating Activities	19	22.865	31.066	7.562	4.173
Other Expenses from Operating Activities	19	-62.967	-21.200	-8.370	-4.763
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-13.668	473.425	3.027	95.768
Investment Activity Income	20	1.578.558	318.024	305.219	218.396
Investment Activity Expenses	20	-260.371	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	144.890	5.645	7.639	1.654
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.449.409	797.094	315.885	315.818
Finance income	21	35.430	197.318	3.228	60.220
Finance costs	21	-99.118	-63.753	-51.798	-3.256
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.385.721	930.659	267.315	372.782
Tax (Expense) Income, Continuing Operations		-2.042	0	0	0
Current Period Tax (Expense) Income	18	-2.042	0	0	0
Deferred Tax (Expense) Income	0	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.383.679	930.659	267.315	372.782
PROFIT (LOSS)		1.383.679	930.659	267.315	372.782
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		1.383.679	930.659	267.315	372.782
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		1.387	122	101	289
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	1.387	122	101	289
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	0	0
Taxes Relating To 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
Exchange Differences on Translation of Foreign Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0

Change in Value of Foreign Currency Basis Spreads		0	0	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	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)		1.387	122	101	289
TOTAL COMPREHENSIVE INCOME (LOSS)		1.385.066	930.781	267.416	373.071
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.385.066	930.781	267.416	373.071

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		723.564	-1.338.213
Profit (Loss)		1.383.679	930.659
Profit (Loss) from Continuing Operations		1.383.679	930.659
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		-1.376.459	-299.442
Adjustments for depreciation and amortisation expense	13	6.714	3.439
Adjustments for Impairment Loss (Reversal of Impairment Loss)	13	-1.024	445
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	0	66
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	19	-1.024	379
Adjustments for provisions		2.562	219
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	2.562	1.139
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	0	-920
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses		76.326	-13.440
Adjustments for Interest Income	21	-902	-6.123
Adjustments for interest expense	21	84.201	965
Deferred Financial Expense from Credit Purchases	19	10.731	87
Unearned Financial Income from Credit Sales	19	-17.704	-8.369
Adjustments for unrealised foreign exchange losses (gains)		0	0
Adjustments for fair value losses (gains)		-961.235	-283.336
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-990.543	0
Other Adjustments for Fair Value Losses (Gains)		29.308	-283.336
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-144.890	-5.645
Adjustments for undistributed profits of associates	11	-144.890	-5.645
Adjustments for Tax (Income) Expenses		2.042	0
Adjustments for losses (gains) on disposal of non-current assets		-1.384	-1.124
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-1.384	-1.124
Other adjustments to reconcile profit (loss)		-355.570	0
Changes in Working Capital		720.076	-1.968.512
Decrease (Increase) in Financial Investments		773.285	-544.334
Adjustments for decrease (increase) in trade accounts receivable		-665.098	-388.971
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-19.440	2.358
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-645.658	-391.329
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.522	-29.188
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.522	-29.188
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		-844.992	-1.238.858
Decrease (Increase) in Prepaid Expenses		-377.262	-420.212
Adjustments for increase (decrease) in trade accounts payable		211.330	-5.464
Increase (Decrease) in Trade Accounts Payables to Related Parties		-259.508	-28.678
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		470.838	23.214
Increase (Decrease) in Employee Benefit Liabilities		1.642	-263
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		2.721	1.049

Increase (Decrease) in Other Operating Payables to Related Parties			0	-366
Increase (Decrease) in Other Operating Payables to Unrelated Parties			2.721	1.415
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			1.721.460	703.097
Other Adjustments for Other Increase (Decrease) in Working Capital			-95.488	-45.368
Decrease (Increase) in Other Assets Related with Operations			-95.488	-45.368
Increase (Decrease) in Other Payables Related with Operations			0	0
Cash Flows from (used in) Operations			727.296	-1.337.295
Payments Related with Provisions for Employee Benefits	15		-1.690	-918
Income taxes refund (paid)	18		-2.042	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			-638.897	-9.067
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			1.992	1.668
Proceeds from sales of property, plant and equipment	13		1.992	1.668
Proceeds from sales of intangible assets			0	0
Purchase of Property, Plant, Equipment and Intangible Assets			-27.364	-10.735
Purchase of property, plant and equipment	13		-27.344	-10.581
Purchase of intangible assets	13		-20	-154
Cash Outflows from Acquisition of Investment Property	12		-623.525	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
Dividends received	11		10.000	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-33.618	763.813
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			-2.517	-14.428
Loan Repayments			-2.517	-14.428
Cash Outflows from Other Financial Liabilities			0	0
Interest paid			-32.003	-792
Interest Received			902	6.123
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			51.049	-583.467
Effect of exchange rate changes on cash and cash equivalents			0	0
Net increase (decrease) in cash and cash equivalents			51.049	-583.467
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		101.197	132.646

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]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
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											0
Adjustments Related to Required Changes in Accounting Policies											0
Adjustments Related to Voluntary Changes in Accounting Policies											0
Adjustments Related to Errors											0
Other Restatements											0
Restated Balances											0
Transfers	0	0		0			12.599	534.833	-547.432	0	0
Total Comprehensive Income (Loss)	0	0		122			0	0	930.659	930.781	930.781
Profit (loss)	0	0		0			0	0	930.659	930.659	930.659
Other Comprehensive Income (Loss)	0	0		122						122	122
Issue of equity	775.000	-2.090								772.910	772.910
Capital Decrease											0
Capital Advance											0
Effect of Merger or Liquidation or Division											0
Effects of Business Combinations Under Common Control											0
Advance Dividend Payments											0
Dividends Paid											0
Decrease through Other Distributions to Owners											0
Increase (Decrease) through Treasury Share Transactions											0
Increase (Decrease) through Share-Based Payment Transactions											0
Acquisition or Disposal of a Subsidiary											0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0			0							0
Transactions with noncontrolling shareholders	0	0		0			0	0	0	0	0
Increase through Other Contributions by Owners											0
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											0
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											0
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											0
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											0
Increase (decrease) through other changes, equity		0					0			0	0
Equity at end of period	1.395.000	126.511		-596			30.692	982.968	930.659	3.465.234	3.465.234
Statement of changes in equity [abstract]											
Statement of changes in equity [line items]											
Equity at beginning of period	1.395.000	126.511		-1.515			30.692	982.968	3.314.107	5.947.763	5.947.763
Adjustments Related to Accounting Policy Changes											0
Adjustments Related to Required Changes in Accounting Policies											0
Adjustments Related to Voluntary Changes in Accounting Policies											0
Adjustments Related to Errors											0
Other Restatements											0
Restated Balances											0
Transfers		0		0			31.306	3.282.801	-3.314.107	0	0
Total Comprehensive Income (Loss)	0	0		1.387			0	0	1.383.679	1.385.066	1.385.066
Profit (loss)										0	0
Other Comprehensive Income (Loss)				1.387					1.383.679	1.385.066	1.385.066
Issue of equity	0	0								0	0
Capital Decrease											0
Capital Advance											0
Effect of Merger or Liquidation or Division											0
Effects of Business Combinations Under Common Control											0
Advance Dividend Payments											0
Dividends Paid											0

Previous Period
01.01.2022 - 30.09.2022

