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KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

MERKEZİ KAYIT İSTANBUL

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 2024 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 tablosununun , 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, 27 Ağustos 2024

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)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	18.675	119.221
Financial Investments	5	634.547	2.089.689
Financial Investments Held To Maturity		0	1.064.085
Financial Assets at Fair Value Through Profit or Loss		634.547	1.025.604
Other Financial Assets Measured at Fair Value Through Profit or Loss		634.547	1.025.604
Trade Receivables		1.678.320	2.429.726
Trade Receivables Due From Related Parties	23	58.234	47.824
Trade Receivables Due From Unrelated Parties	6	1.620.086	2.381.902
Other Receivables		3.844	1.009
Other Receivables Due From Unrelated Parties	8	3.844	1.009
Inventories	7	8.555.621	9.354.663
Prepayments		1.876.302	1.347.451
Prepayments to Related Parties	23	487.428	0
Prepayments to Unrelated Parties	9	1.388.874	1.347.451
Current Tax Assets		173	9.162
Other current assets		554.351	399.512
Other Current Assets Due From Unrelated Parties	8	554.351	399.512
SUB-TOTAL		**13.321.833**	**15.750.433**
Total current assets		**13.321.833**	**15.750.433**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	1.438.856	1.350.534
Investment property	12	9.250.117	8.602.537
Property, plant and equipment	13	144.694	135.646
Machinery And Equipments		1.321	1.483
Vehicles		115.903	128.106
Fixtures and fittings		5.431	6.011
Construction in Progress		22.039	46
Intangible assets and goodwill	13	198	259
Other intangible assets		198	259
Prepayments		0	0
Other Non-current Assets		0	0
Total non-current assets		**10.833.865**	**10.088.976**
Total assets		**24.155.698**	**25.839.409**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		238.274	304.233
Current Portion of Non-current Borrowings from Unrelated Parties		238.274	304.233
Bank Loans	10	238.274	304.233
Trade Payables		345.574	610.787
Trade Payables to Related Parties	23	2.820	230.246
Trade Payables to Unrelated Parties	6	342.754	380.541
Employee Benefit Obligations	15	8.798	5.965
Other Payables		16.652	22.284
Other Payables to Unrelated Parties		16.652	22.284
Deferred Income Other Than Contract Liabilities		7.725.564	9.046.494
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	7.725.564	9.046.494
Current provisions		3.770	1.278
Current provisions for employee benefits	14	3.770	1.278
Other Current Liabilities		0	0
SUB-TOTAL		**8.338.632**	**9.991.041**
Total current liabilities		**8.338.632**	**9.991.041**
NON-CURRENT LIABILITIES			
Long Term Borrowings		70.863	180.253

Long Term Borrowings From Unrelated Parties		70.863	180.253
Bank Loans	10	70.863	180.253
Trade Payables		242.526	333.627
Trade Payables To Related Parties	6	242.526	333.627
Other Payables		0	0
Non-current provisions		18.523	21.207
Non-current provisions for employee benefits	14	4.095	3.210
Other non-current provisions	14	14.428	17.997
Total non-current liabilities		**331.912**	**535.087**
Total liabilities		**8.670.544**	**10.526.128**
EQUITY			
Equity attributable to owners of parent		15.485.154	15.313.281
Issued capital	16	1.395.000	1.395.000
Inflation Adjustments on Capital	16	4.933.474	4.933.474
Share Premium (Discount)	16	1.718.609	1.718.609
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.572	-1.860
Gains (Losses) on Revaluation and Remeasurement		-2.572	-1.860
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.572	-1.860
Restricted Reserves Appropriated From Profits		260.834	239.376
Other Restricted Profit Reserves	16	260.834	239.376
Prior Years' Profits or Losses	16	7.007.224	5.260.477
Current Period Net Profit Or Loss		172.585	1.768.205
Total equity		**15.485.154**	**15.313.281**
Total Liabilities and Equity		**24.155.698**	**25.839.409**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3	2.307.758	162.866	151.272	80.820
Cost of sales	3	-2.346.445	-41.899	-411.798	-26.908
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-38.687	120.967	-260.526	53.912
GROSS PROFIT (LOSS)		-38.687	120.967	-260.526	53.912
General Administrative Expenses	17	-95.400	-77.435	-41.200	-26.969
Marketing Expenses	17	-79.070	-3.169	-2.069	-748
Other Income from Operating Activities	19	20.183	82.227	1.538	81.234
Other Expenses from Operating Activities	19	-115.770	-93.703	-40.359	-29.675
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-308.744	28.887	-342.616	77.754
Investment Activity Income	20	1.323.363	994.008	970.121	449.295
Investment Activity Expenses	20	-271.512	-446.789	-167.886	-14.966
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	88.563	117.776	12.316	229.828
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		831.670	693.882	471.935	741.911
Finance income	21	79.898	55.323	50.510	50.709
Finance costs	21	-85.132	-81.239	-32.107	-48.651
Gains (losses) on net monetary position		-653.851	-324.277	-1.452.933	9.633
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		172.585	343.689	-962.595	753.602
Tax (Expense) Income, Continuing Operations		0	-3.504	0	-3.504
Current Period Tax (Expense) Income	18	0	-3.504	0	-3.504
PROFIT (LOSS) FROM CONTINUING OPERATIONS		172.585	340.185	-962.595	750.098
PROFIT (LOSS)		172.585	340.185	-962.595	750.098
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		172.585	340.185	-962.595	750.098
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		-712	1.612	-1.997	1.378
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-712	1.612	-1.997	1.378
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-712**	**1.612**	**-1.997**	**1.378**
TOTAL COMPREHENSIVE INCOME (LOSS)		**171.873**	**341.797**	**-964.592**	**751.476**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		171.873	341.797	-964.592	751.476

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**2.537**	**1.281.029**
Profit (Loss)		172.585	340.185
Profit (Loss) from Continuing Operations		172.585	340.185
Adjustments to Reconcile Profit (Loss)		**-1.177.452**	**-882.028**
Adjustments for depreciation and amortisation expense	13	14.187	5.373
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		3.998	-1.491
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	3.998	4.354
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	0	-5.845
Adjustments for Interest (Income) Expenses		60.813	15.463
Adjustments for Interest Income	21	-65.118	-1.573
Adjustments for interest expense	21	97.478	66.428
Deferred Financial Expense from Credit Purchases	19	-11.481	-67.806
Unearned Financial Income from Credit Sales	19	39.934	18.414
Adjustments for unrealised foreign exchange losses (gains)		-105.249	-143.498
Adjustments for fair value losses (gains)		-554.743	-547.219
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-647.580	-508.212
Other Adjustments for Fair Value Losses (Gains)		92.837	-39.007
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-88.563	-117.776
Adjustments for undistributed profits of associates	11	-88.563	-117.776
Adjustments for Tax (Income) Expenses	18	0	3.504
Other adjustments to reconcile profit (loss)		-507.895	-96.384
Changes in Working Capital		**1.007.922**	**1.825.235**
Decrease (Increase) in Financial Investments		1.870.200	1.875.026
Adjustments for decrease (increase) in trade accounts receivable		724.745	-707.272
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-10.410	-22.264
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		735.155	-685.008
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		6.121	-12.543
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.121	-12.543
Adjustments for Decrease (Increase) in Contract Assets			0
Adjustments for decrease (increase) in inventories		799.042	-512.064
Decrease (Increase) in Prepaid Expenses		-528.851	-449.557
Adjustments for increase (decrease) in trade accounts payable		-384.767	558.918
Increase (Decrease) in Trade Accounts Payables to Related Parties		-227.426	-709.917
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-157.341	1.268.835
Increase (Decrease) in Employee Benefit Liabilities		2.833	388
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-5.632	31.851
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-5.632	31.851
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.320.930	1.072.887
Other Adjustments for Other Increase (Decrease) in Working Capital		-154.839	-32.399
Decrease (Increase) in Other Assets Related with Operations		-154.839	-32.399
Cash Flows from (used in) Operations		**3.055**	**1.283.392**
Payments Related with Provisions for Employee Benefits	15	-518	-2.363
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-23.174**	**-1.235.807**

Cash Payments to Acquire Equity or Debt Instruments of Other Entities			0
Proceeds from sales of property, plant, equipment and intangible assets		5.302	0
Proceeds from sales of property, plant and equipment		5.302	
Purchase of Property, Plant, Equipment and Intangible Assets		-28.476	-34.178
Purchase of property, plant and equipment	13	-28.436	-34.138
Purchase of intangible assets	13	-40	-40
Cash Outflows from Acquition of Investment Property	12	0	-1.201.629
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-79.942**	**-56.518**
Proceeds from borrowings		0	0
Repayments of borrowings		-80.150	-6.217
Loan Repayments		-80.150	-6.217
Interest paid		-64.910	-51.874
Interest Received		65.118	1.573
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-100.579	-11.296
Net increase (decrease) in cash and cash equivalents		-100.579	-11.296
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**119.221**	**103.068**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**18.642**	**91.772**

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	Inflation Adjustments on 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 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.395.000**	**4.933.474**	**1.718.609**	**-3.098**			**185.656**	**1.789.860**	**3.524.337**	**13.543.838**		**13.543.838**
	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								53.720	3.470.617	-3.524.337			0
	Total Comprehensive Income (Loss)													0
	Profit (loss)										340.185	340.185		340.185
	Other Comprehensive Income (Loss)					1.612						1.612		1.612
	Issue of equity													0
	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		**1.395.000**	**4.933.474**	**1.718.609**	**-1.486**			**239.376**	**5.260.477**	**340.185**	**13.885.635**		**13.885.635**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.395.000**	**4.933.474**	**1.718.609**	**-1.860**			**239.376**	**5.260.477**	**1.768.205**	**15.313.281**		**15.313.281**
	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
	Total Comprehensive Income (Loss)													0
	Profit (loss)										172.585	172.585		172.585
	Other Comprehensive Income (Loss)					-712						-712		-712
	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 01.01.2024 - 30.06.2024															
	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														
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	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														0
	Equity at end of period		**1.395.000**	**4.933.474**	**1.718.609**	**-2.572**			**260.834**	**7.007.224**	**172.585**	**15.485.154**			**15.485.154**