Date and time of publication on KAP: 24.10.2024 21:43:11
https://www.kap.org.tr/en/Bildirim/1350675

KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2024 - 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	12.923	129.855
Financial Investments		712.246	2.276.080
Financial Investments Held To Maturity	5		1.158.997
Financial Assets at Fair Value Through Profit or Loss		712.246	1.117.083
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	712.246	1.117.083
Trade Receivables		1.856.465	2.646.446
Trade Receivables Due From Related Parties	23	70.009	52.089
Trade Receivables Due From Unrelated Parties	6	1.786.456	2.594.357
Other Receivables		4.742	1.099
Other Receivables Due From Unrelated Parties	8	4.742	1.099
Inventories	7	9.647.185	10.189.055
Prepayments		1.788.735	1.467.637
Prepayments to Related Parties	23	280.905	
Prepayments to Unrelated Parties	9	1.507.830	1.467.637
Current Tax Assets		183	9.979
Other current assets		649.669	435.153
Other Current Assets Due From Unrelated Parties	8	649.669	435.153
SUB-TOTAL		**14.672.148**	**17.155.304**
Total current assets		**14.672.148**	**17.155.304**
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	1.605.764	1.470.991
Investment property	12	10.075.183	9.369.843
Property, plant and equipment	13	175.198	147.745
Machinery And Equipments		1.351	1.615
Vehicles		126.952	139.533
Fixtures and fittings		5.791	6.547
Construction in Progress		41.104	50
Intangible assets and goodwill		179	282
Other intangible assets		179	282
Total non-current assets		**11.856.324**	**10.988.861**
Total assets		**26.528.472**	**28.144.165**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		252.429	331.369
Current Portion of Non-current Borrowings from Unrelated Parties		252.429	331.369
Bank Loans	10	252.429	331.369
Trade Payables		361.498	665.266
Trade Payables to Related Parties	23	37.576	250.783
Trade Payables to Unrelated Parties	6	323.922	414.483
Employee Benefit Obligations	15	14.003	6.497
Other Payables		15.140	24.272
Other Payables to Related Parties		325	
Other Payables to Unrelated Parties		14.815	24.272
Deferred Income Other Than Contract Liabilities		8.836.723	9.853.400
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	8.836.723	9.853.400
Current provisions		3.770	1.392
Current provisions for employee benefits	14	3.770	1.392
SUB-TOTAL		**9.483.563**	**10.882.196**
Total current liabilities		**9.483.563**	**10.882.196**
NON-CURRENT LIABILITIES			
Long Term Borrowings		75.762	196.331
Long Term Borrowings From Unrelated Parties		75.762	196.331
Bank Loans	10	75.762	196.331
Trade Payables		175.188	363.385
Trade Payables To Related Parties	6	175.188	363.385

Other Payables		0	
Non-current provisions		19.236	23.099
General Provisions	14	4.808	3.497
Other non-current provisions	14	14.428	19.602
Total non-current liabilities		**270.186**	**582.815**
Total liabilities		**9.753.749**	**11.465.011**
EQUITY			
Equity attributable to owners of parent		16.774.723	16.679.154
Issued capital	16	1.395.000	1.395.000
Inflation Adjustments on Capital	16	5.497.944	5.497.944
Share Premium (Discount)	16	1.871.902	1.871.902
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.648	-2.026
Gains (Losses) on Revaluation and Remeasurement		-2.648	-2.026
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.648	-2.026
Restricted Reserves Appropriated From Profits		284.099	260.727
Other Restricted Profit Reserves	16	284.099	260.727
Prior Years' Profits or Losses	16	7.632.235	5.729.687
Current Period Net Profit Or Loss		96.191	1.925.920
Total equity		**16.774.723**	**16.679.154**
Total Liabilities and Equity		**26.528.472**	**28.144.165**

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3	2.739.750	195.613	226.151	18.220
Cost of sales	3	-2.813.306	-51.492	-257.569	-5.856
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-73.556	144.121	-31.418	12.364
GROSS PROFIT (LOSS)		-73.556	144.121	-31.418	12.364
General Administrative Expenses	17	-135.548	-112.379	-31.639	-28.037
Marketing Expenses	17	-86.930	-3.627	-807	-175
Other Income from Operating Activities	19	22.458	91.200	475	1.639
Other Expenses from Operating Activities	19	-149.182	-106.442	-23.086	-4.381
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-422.758	12.873	-86.475	-18.590
Investment Activity Income	20	1.453.597	2.261.012	12.196	1.178.343
Investment Activity Expenses	20	-295.730	-534.573	0	-47.932
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	168.085	-211.864	71.623	-340.145
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		903.194	1.527.448	-2.656	771.676
Finance income	21	165.175	61.236	78.150	978
Finance costs	21	-115.876	-160.038	-23.151	-71.553
Gains (losses) on net monetary position		-856.302	345.549	-144.130	698.750
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		96.191	1.774.195	-91.787	1.399.851
Tax (Expense) Income, Continuing Operations		0	-3.817	0	0
Current Period Tax (Expense) Income	18	0	-3.817	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		96.191	1.770.378	-91.787	1.399.851
PROFIT (LOSS)		96.191	1.770.378	-91.787	1.399.851
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		96.191	1.770.378	-91.787	1.399.851
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		-622	1.882	153	126
Gains (Losses) on Remeasurements of Defined Benefit Plans		-622	1.882	153	126
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-622**	**1.882**	**153**	**126**
TOTAL COMPREHENSIVE INCOME (LOSS)		**95.569**	**1.772.260**	**-91.634**	**1.399.977**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		95.569	1.772.260	-91.634	1.399.977

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-102.944**	**1.428.525**
Profit (Loss)		96.191	1.770.378
Profit (Loss) from Continuing Operations		96.191	1.770.378
Adjustments to Reconcile Profit (Loss)		**-1.428.847**	**-1.572.888**
Adjustments for depreciation and amortisation expense	13	22.854	22.800
Adjustments for provisions		4.749	-1.591
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	4.749	4.775
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	0	-6.366
Adjustments for Interest (Income) Expenses		25.256	81.212
Adjustments for Interest Income		-148.337	-2.604
Adjustments for interest expense		124.526	137.614
Deferred Financial Expense from Credit Purchases		61.573	20.056
Unearned Financial Income from Credit Sales		-12.506	-73.854
Adjustments for fair value losses (gains)		-616.420	-1.025.297
Adjustments for Fair Value Losses (Gains) of Investment Property	12	-705.340	-1.179.045
Other Adjustments for Fair Value Losses (Gains)		88.920	153.748
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-168.085	211.864
Adjustments for undistributed profits of associates	11	-168.085	211.864
Adjustments for Tax (Income) Expenses	18	0	3.817
Adjustments Related to Gain and Losses on Net Monetary Position		-155.754	-317.022
Other adjustments to reconcile profit (loss)		-541.447	-548.671
Changes in Working Capital		**1.230.252**	**1.233.561**
Decrease (Increase) in Financial Investments		2.016.361	2.435.936
Adjustments for decrease (increase) in trade accounts receivable		760.941	-333.580
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-17.920	-20.648
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		778.861	-312.932
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		6.029	-10.949
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.029	-10.949
Adjustments for decrease (increase) in inventories		541.870	-1.094.544
Decrease (Increase) in Prepaid Expenses		-321.098	-564.670
Adjustments for increase (decrease) in trade accounts payable		-541.032	526.477
Increase (Decrease) in Trade Accounts Payables to Related Parties		-213.207	-583.662
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-327.825	1.110.139
Increase (Decrease) in Employee Benefit Liabilities		7.506	1.173
Adjustments for increase (decrease) in other operating payables		-9.132	-2.586
Increase (Decrease) in Other Operating Payables to Related Parties		325	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-9.457	-2.586
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.016.677	321.018
Other Adjustments for Other Increase (Decrease) in Working Capital		-214.516	-44.714
Decrease (Increase) in Other Assets Related with Operations		-214.516	-44.714
Cash Flows from (used in) Operations		**-102.404**	**1.431.051**
Payments Related with Provisions for Employee Benefits	15	-540	-2.526
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-17.204**	**-1.341.018**
Proceeds from sales of property, plant, equipment and intangible assets		5.939	2.852
Purchase of Property, Plant, Equipment and Intangible Assets		-56.143	-50.532

Purchase of property, plant and equipment	13	-56.100	-50.490
Purchase of intangible assets	13	-43	-42
Cash Outflows from Acquition of Investment Property	12	0	-1.308.808
Dividends received	11	33.000	15.470
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**3.092**	**-48.568**
Repayments of borrowings		-80.221	-3.759
Loan Repayments		-80.221	-3.759
Interest paid		-65.024	-47.413
Interest Received		148.337	2.604
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-117.056	38.939
Net increase (decrease) in cash and cash equivalents		-117.056	38.939
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**129.855**	**112.261**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**12.799**	**151.200**

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 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.395.000**	**5.497.944**	**1.871.902**	**-3.374**			**202.216**	**2.263.861**	**3.524.337**	**14.751.886**		**14.751.886**
	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								58.511	3.465.826	-3.524.337			
	Total Comprehensive Income (Loss)					1.882					1.770.378	1.772.260		1.772.260
	Profit (loss)										1.770.378	1.770.378		1.770.378
	Other Comprehensive Income (Loss)					1.882						1.882		1.882
	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		**1.395.000**	**5.497.944**	**1.871.902**	**-1.492**			**260.727**	**5.729.687**	**1.770.378**	**16.524.146**		**16.524.146**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**1.395.000**	**5.497.944**	**1.871.902**	**-2.026**			**260.727**	**5.729.687**	**1.925.920**	**16.679.154**		**16.679.154**
	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								23.372	1.902.548	-1.925.920	0		0
	Total Comprehensive Income (Loss)					-622					96.191	95.569		95.569
	Profit (loss)										96.191	96.191		96.191
	Other Comprehensive Income (Loss)					-622						-622		-622
	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 - 30.09.2024	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																	
	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**	**5.497.944**	**1.871.902**	**-2.648**						**284.099**	**7.632.235**	**96.191**		**16.774.723**		**16.774.723**