



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2025 - 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 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	4.761	83.827
Financial Investments		1.038.892	924.194
Financial Assets at Fair Value Through Profit or Loss		1.038.892	924.194
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	1.038.892	924.194
Trade Receivables		673.519	818.128
Trade Receivables Due From Related Parties	23	22.518	15.461
Trade Receivables Due From Unrelated Parties	6	651.001	802.667
Other Receivables		6.305	6.214
Other Receivables Due From Unrelated Parties	8	6.305	6.214
Inventories	7	10.202.774	9.990.715
Prepayments		896.978	778.855
Prepayments to Unrelated Parties	9	896.978	778.855
Current Tax Assets		14.210	8.167
Other current assets		114.485	132.464
Other Current Assets Due From Unrelated Parties	8	114.485	132.464
SUB-TOTAL		12.951.924	12.742.564
Total current assets		12.951.924	12.742.564
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	1.712.164	1.643.880
Investment property	12	12.589.246	12.588.437
Property, plant and equipment		171.380	162.451
Machinery And Equipments		1.374	1.476
Vehicles		163.878	154.543
Fixtures and fittings		6.128	6.432
Intangible assets and goodwill		171	169
Other intangible assets		171	169
Other Non-current Assets		645.758	669.376
Other Non-Current Assets Due From Unrelated Parties	8	645.758	669.376
Total non-current assets		15.118.719	15.064.313
Total assets		28.070.643	27.806.877
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		204.535	213.111
Current Borrowings From Unrelated Parties		204.535	213.111
Bank Loans	10	204.535	213.111
Trade Payables		1.419.421	1.212.689
Trade Payables to Related Parties	23	643.830	378.528
Trade Payables to Unrelated Parties	6	775.591	834.161
Employee Benefit Obligations	15	15.699	16.685
Other Payables		12.023	20.891
Other Payables to Unrelated Parties		12.023	20.891
Deferred Income Other Than Contract Liabilities		2.912.972	2.894.618
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	2.912.972	2.894.618
Current tax liabilities, current	18	24.984	
Current provisions		7.068	6.483
Current provisions for employee benefits	14	7.068	6.483
SUB-TOTAL		4.596.702	4.364.477
Total current liabilities		4.596.702	4.364.477
NON-CURRENT LIABILITIES			
Long Term Borrowings		78	206
Long Term Borrowings From Unrelated Parties		78	206
Bank Loans	10	78	206
Trade Payables		167.767	188.880
Trade Payables To Unrelated Parties	6	167.767	188.880
Non-current provisions		28.159	29.046
Non-current provisions for employee benefits	14	8.661	7.586

Other non-current provisions	14	19.498	21.460
Deferred Tax Liabilities	18	3.102.696	2.772.210
Total non-current liabilities		3.298.700	2.990.342
Total liabilities		7.895.402	7.354.819
EQUITY			
Equity attributable to owners of parent		20.175.241	20.452.058
Issued capital	16	1.395.000	1.395.000
Inflation Adjustments on Capital	16	6.667.242	6.667.242
Share Premium (Discount)	16	2.189.446	2.189.446
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.863	-2.893
Gains (Losses) on Revaluation and Remeasurement		-2.863	-2.893
Increases (Decreases) on Revaluation of Right-of-use assets	16	-2.863	-2.893
Restricted Reserves Appropriated From Profits		332.292	332.292
Other Restricted Profit Reserves	16	332.292	332.292
Prior Years' Profits or Losses	16	9.870.971	8.926.960
Current Period Net Profit Or Loss		-276.847	944.011
Total equity		20.175.241	20.452.058
Total Liabilities and Equity		28.070.643	27.806.877

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	3	60.936	2.915.411
Cost of sales	3	-7.829	-2.680.787
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		53.107	234.624
GROSS PROFIT (LOSS)		53.107	234.624
General Administrative Expenses	17	-47.398	-74.214
Marketing Expenses	17	-4.407	-104.759
Other Income from Operating Activities	19	10.187	25.147
Other Expenses from Operating Activities	19	-111.377	-103.025
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-99.888	-22.227
Investment Activity Income	20	44.524	482.422
Investment Activity Expenses	20	-12.566	-141.620
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	68.184	89.620
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		254	408.195
Finance income	21	98.555	40.132
Finance costs	21	-16.851	-72.463
Gains (losses) on net monetary position		250.256	-2.911
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		332.214	372.953
Tax (Expense) Income, Continuing Operations		-609.061	
Current Period Tax (Expense) Income	18	-24.984	
Deferred Tax (Expense) Income	18	-584.077	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-276.847	372.953
PROFIT (LOSS)		-276.847	372.953
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-276.847	372.953
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		30	-267
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-103	-267
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		133	0
Taxes Relating to Remeasurements of Defined Benefit Plans	18	133	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
Exchange Differences on Translation of Foreign Operations		0	
Reclassification adjustments on exchange differences on translation of Foreign Operations		0	
OTHER COMPREHENSIVE INCOME (LOSS)		30	-267
TOTAL COMPREHENSIVE INCOME (LOSS)		-276.817	372.686
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-276.817	372.686

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-276.847	372.953
Profit (Loss) from Continuing Operations		-276.847	372.953
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13	9.158	8.927
Adjustments for provisions		1.291	25
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	2.305	3.171
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	-1.014	-3.146
Adjustments for Interest (Income) Expenses		-54.034	70.492
Adjustments for Interest Income	21	-97.667	-19.969
Adjustments for interest expense	21	16.481	89.146
Deferred Financial Expense from Credit Purchases	19	27.152	16.465
Unearned Financial Income from Credit Sales	19	0	-15.150
Adjustments for fair value losses (gains)		0	141.620
Other Adjustments for Fair Value Losses (Gains)		0	141.620
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-68.184	-89.620
Adjustments for undistributed profits of associates	11	-68.184	-89.620
Adjustments for Tax (Income) Expenses	18	609.061	
Adjustments Related to Gain and Losses on Net Monetary Position		-276.318	-90.758
Other adjustments to reconcile profit (loss)		-31.958	-482.422
Changes in Working Capital			
Decrease (Increase) in Financial Investments		-82.740	2.156.105
Adjustments for decrease (increase) in trade accounts receivable		139.879	1.090.495
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-7.057	1.730
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		146.936	1.088.765
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.138	7.684
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-5.138	7.684
Adjustments for decrease (increase) in inventories		-212.059	926.844
Decrease (Increase) in Prepaid Expenses		-118.123	-996.059
Adjustments for increase (decrease) in trade accounts payable		158.467	-269.176
Increase (Decrease) in Trade Accounts Payables to Related Parties		265.302	-279.024
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-106.835	9.848
Increase (Decrease) in Employee Benefit Liabilities		-986	3.922
Adjustments for increase (decrease) in other operating payables		-8.868	3.540
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-8.868	3.540
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		18.354	-2.839.623
Other Adjustments for Other Increase (Decrease) in Working Capital		41.597	-68.996
Decrease (Increase) in Other Assets Related with Operations		41.597	-68.996
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	15	-201	-2.821
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		0	6.557
Proceeds from sales of property, plant and equipment			6.557
Purchase of Property, Plant, Equipment and Intangible Assets		-18.898	-35.041
Purchase of property, plant and equipment	13	-18.855	-34.990
Purchase of intangible assets	13	-43	-51

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		97.463	19.658
Repayments of borrowings		-109	-99
Loan Repayments	10	-109	-99
Interest paid	10	-95	-211
Interest Received		97.667	19.968
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-79.084	-65.694
Net increase (decrease) in cash and cash equivalents		-79.084	-65.694
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		83.680	151.882
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4.596	86.188

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												
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	1.395.000	6.667.242	2.189.446	-2.368				304.957	6.701.654	2.252.635	19.508.566	19.508.566
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									2.252.635	-2.252.635		
Total Comprehensive Income (Loss)				-267						372.953	372.686	372.686
Profit (loss)										372.953	372.953	372.953
Other Comprehensive Income (Loss)				-267							-267	-267
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	6.667.242	2.189.446	-2.635				304.957	8.954.289	372.953	19.881.252	19.881.252
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	1.395.000	6.667.242	2.189.446	-2.893				332.292	8.926.960	944.011	20.452.058	20.452.058
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									944.011	-944.011		
Total Comprehensive Income (Loss)				30						-276.847	-276.817	-276.817
Profit (loss)										-276.847	-276.847	-276.847
Other Comprehensive Income (Loss)				30							30	30
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												

Previous Period
01.01.2024 - 31.03.2024

Current Period

01.01.2025 - 31.03.2025

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

1.395.000

6.667.242

2.189.446

-2.863

332.292

9.870.971

-276.847

20.175.241

20.175.241

Equity at end of period