



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	42.595	22.151
Financial Investments	5	226	18.018
Financial Assets at Fair Value Through Profit or Loss		226	18.018
Other Financial Assets Measured at Fair Value Through Profit or Loss		226	18.018
Trade Receivables		409.605	493.178
Trade Receivables Due From Related Parties	23	25.412	69.139
Trade Receivables Due From Unrelated Parties	6	384.193	424.039
Other Receivables		1.129.739	3.770
Other Receivables Due From Unrelated Parties	8	1.129.739	3.770
Inventories	7	13.679.043	14.969.893
Prepayments		968.249	1.025.341
Prepayments to Unrelated Parties	9	968.249	1.025.341
Current Tax Assets		7.098	20.259
Other current assets		208.008	214.240
Other Current Assets Due From Unrelated Parties	8	208.008	214.240
SUB-TOTAL		16.444.563	16.766.850
Total current assets		16.444.563	16.766.850
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	3.247.799	3.057.349
Investment property	12	16.467.171	16.461.005
Property, plant and equipment	13	206.054	208.441
Machinery And Equipments		1.260	1.392
Vehicles		196.104	198.841
Fixtures and fittings		8.690	8.208
Intangible assets and goodwill	13	2.857	3.074
Other intangible assets		2.857	3.074
Other Non-current Assets		916.722	929.556
Other Non-Current Assets Due From Unrelated Parties	8	916.722	929.556
Total non-current assets		20.840.603	20.659.425
Total assets		37.285.166	37.426.275
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		162.995	173.870
Current Portion of Non-current Borrowings from Related Parties		162.995	173.870
Bank Loans	10	162.995	173.870
Trade Payables		631.051	705.168
Trade Payables to Related Parties	23	116.159	104.078
Trade Payables to Unrelated Parties	6	514.892	601.090
Employee Benefit Obligations	15	24.026	19.448
Other Payables		595.644	449.512
Other Payables to Related Parties		575.550	399.568
Other Payables to Unrelated Parties		20.094	49.944
Deferred Income Other Than Contract Liabilities		4.938.243	4.684.187
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	4.938.243	4.684.187
Current tax liabilities, current		36.123	56.046
Current provisions		9.492	8.704
Current provisions for employee benefits	14	9.492	8.704
SUB-TOTAL		6.397.574	6.096.935
Total current liabilities		6.397.574	6.096.935
NON-CURRENT LIABILITIES			
Long Term Borrowings		733.392	758.465
Long Term Borrowings From Unrelated Parties		733.392	758.465
Bank Loans	10	733.392	758.465
Trade Payables		64.459	90.753
Trade Payables To Unrelated Parties	6	64.459	90.753

Non-current provisions		62.915	65.319
Non-current provisions for employee benefits	14	19.662	17.724
Other non-current provisions	14	43.253	47.595
Deferred Tax Liabilities	18	4.516.460	4.377.271
Total non-current liabilities		5.377.226	5.291.808
Total liabilities		11.774.800	11.388.743
EQUITY			
Equity attributable to owners of parent		25.510.366	26.037.532
Issued capital	16	1.395.000	1.395.000
Inflation Adjustments on Capital	16	9.155.690	9.155.690
Share Premium (Discount)	16	2.865.228	2.865.228
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-4.767	-4.525
Gains (Losses) on Revaluation and Remeasurement		-4.767	-4.525
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-4.767	-4.525
Restricted Reserves Appropriated From Profits		487.803	487.803
Other Restricted Profit Reserves	16	487.803	487.803
Prior Years' Profits or Losses	16	12.138.336	12.864.797
Current Period Net Profit Or Loss		-526.924	-726.461
Total equity		25.510.366	26.037.532
Total Liabilities and Equity		37.285.166	37.426.275

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	3	392.050	79.744
Cost of sales	3	-105.409	-10.245
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		286.641	69.499
GROSS PROFIT (LOSS)		286.641	69.499
General Administrative Expenses	17	-62.548	-62.028
Marketing Expenses	17	-75.122	-5.767
Other Income from Operating Activities	19	15.035	13.331
Other Expenses from Operating Activities	19	-630.416	-145.754
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-466.410	-130.719
Investment Activity Income	20	12.863	58.267
Investment Activity Expenses	20	-1.548	-16.445
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	190.454	89.229
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-264.641	332
Finance income	21	765	128.974
Finance costs	21	-55.064	-22.052
Gains (losses) on net monetary position	26	327.380	327.499
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		8.440	434.753
Tax (Expense) Income, Continuing Operations		-535.364	-797.050
Current Period Tax (Expense) Income	18	3.487	-32.695
Deferred Tax (Expense) Income	18	-538.851	-764.355
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-526.924	-362.297
PROFIT (LOSS)		-526.924	-362.297
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-526.924	-362.297
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		-242	39
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-520	-135
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		278	174
Taxes Relating to Remeasurements of Defined Benefit Plans	18	278	174
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-242	39
TOTAL COMPREHENSIVE INCOME (LOSS)		-527.166	-362.258
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-527.166	-362.258

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-157.314	-181.418
Profit (Loss)		-526.924	-362.297
Adjustments to Reconcile Profit (Loss)		492.624	273.573
Adjustments for depreciation and amortisation expense	13	7.121	11.985
Adjustments for Impairment Loss (Reversal of Impairment Loss)		574.661	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	19	574.661	0
Adjustments for provisions		3.333	3.017
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	3.333	3.017
Adjustments for Interest (Income) Expenses		35.267	-70.711
Adjustments for Interest Income	21	-257	-127.812
Adjustments for interest expense	21	22.683	21.568
Deferred Financial Expense from Credit Purchases	19	12.841	35.533
Adjustments for unrealised foreign exchange losses (gains)		-491.435	-336.717
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-190.454	-89.229
Adjustments for undistributed profits of associates	11	-190.454	-89.229
Adjustments for Tax (Income) Expenses	18	535.364	797.050
Other adjustments to reconcile profit (loss)		18.767	-41.822
Changes in Working Capital		-112.205	-92.431
Decrease (Increase) in Financial Investments		29.107	-108.278
Adjustments for decrease (increase) in trade accounts receivable		83.573	183.052
Decrease (Increase) in Trade Accounts Receivables from Related Parties		43.727	-9.236
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		39.846	192.288
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.130.402	-6.724
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.130.402	-6.724
Adjustments for decrease (increase) in inventories		716.189	-277.512
Decrease (Increase) in Prepaid Expenses		57.092	-154.582
Adjustments for increase (decrease) in trade accounts payable		-115.614	207.379
Increase (Decrease) in Trade Accounts Payables to Related Parties		12.081	347.189
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-127.695	-139.810
Increase (Decrease) in Employee Benefit Liabilities		4.578	-1.290
Adjustments for increase (decrease) in other operating payables		-29.850	-11.605
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-29.850	-11.605
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		254.056	24.019
Other Adjustments for Other Increase (Decrease) in Working Capital		19.066	53.110
Decrease (Increase) in Other Assets Related with Operations		19.066	53.110
Cash Flows from (used in) Operations		-146.505	-181.155
Payments Related with Provisions for Employee Benefits	15	0	-263
Income taxes refund (paid)	18	-10.809	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-10.683	-24.732
Purchase of Property, Plant, Equipment and Intangible Assets		-10.683	-24.732
Purchase of property, plant and equipment	13	-10.683	-24.675
Purchase of intangible assets	13	0	-57
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		176.075	127.545
Repayments of borrowings		175.840	-143
Loan Repayments	10	-142	-143
Cash Outflows from Other Financial Liabilities		175.982	0

Interest paid	10	-22	-124
Interest Received		257	127.812
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.078	-78.605
Effect of exchange rate changes on cash and cash equivalents		-5.228	-24.888
Net increase (decrease) in cash and cash equivalents		2.850	-103.493
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		21.951	109.508
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		24.801	6.015

Previous Period
01.01.2025 - 31.03.2025

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Current Period 01.01.2026 - 31.03.2026															
	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	9.155.690	2.965.228	-4.767			487.803	12.138.336	-526.924	25.510.366			25.510.366