



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independet Audit Comment

Independent Audit Company	ÇÖZÜM ÜNLÜER BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Kiler Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ara dönem özet kâr veya zarar tablosunun, ara dönem özet diğer kapsamlı gelir tablosunun, ara dönem özet özkaynaklar değişim tablosunun ve ara dönem özet nakit akış tablosunu oluşturan ara dönem özet finansal bilgilerin sınırlı denetimini yürütmüş bulunuyoruz.

Giriş

Kiler Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ara dönem özet kâr veya zarar tablosunun, ara dönem özet diğer kapsamlı gelir tablosunun, ara dönem özet özkaynaklar değişim tablosunun ve ara dönem özet nakit akış tablosunu oluşturan ara dönem özet finansal bilgilerin 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, Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" (TMS 34)'ya uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İzmir, 06/08/2026

Çözüm Ünlüer Bağımsız Denetim ve YMM A.Ş. | Member of Nexia

Mustafa Arıcı

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	28.200	23.704
Financial Investments		182.683	19.282
Financial Assets at Fair Value Through Profit or Loss		182.683	19.282
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	182.683	19.282
Trade Receivables		440.149	527.770
Trade Receivables Due From Related Parties	23	39.590	73.989
Trade Receivables Due From Unrelated Parties	9	400.559	453.781
Other Receivables		4.186	4.035
Other Receivables Due From Unrelated Parties	8	4.186	4.035
Inventories	7	15.518.621	16.019.893
Prepayments		1.111.181	1.097.259
Prepayments to Related Parties	23	23.575	
Prepayments to Unrelated Parties	9	1.087.606	1.097.259
Current Tax Assets		14.726	21.680
Other current assets		255.192	229.267
Other Current Assets Due From Unrelated Parties	8	255.192	229.267
SUB-TOTAL		17.554.938	17.942.890
Total current assets		17.554.938	17.942.890
NON-CURRENT ASSETS			
Investments accounted for using equity method	11	3.326.777	3.271.796
Investment property	12	17.621.758	17.615.592
Property, plant and equipment		187.291	223.061
Machinery And Equipments	13	1.205	1.490
Vehicles	13	179.743	212.787
Fixtures and fittings	13	6.343	8.784
Intangible assets and goodwill		2.665	3.289
Other intangible assets	13	2.665	3.289
Other Non-current Assets		800.353	994.755
Other Non-Current Assets Due From Unrelated Parties		800.353	994.755
Total non-current assets		21.938.844	22.108.493
Total assets		39.493.782	40.051.383
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	
Current Borrowings From Unrelated Parties		0	
Current Portion of Non-current Borrowings		263.521	186.065
Current Portion of Non-current Borrowings from Unrelated Parties		263.521	186.065
Bank Loans	10	263.521	186.065
Trade Payables		555.469	754.629
Trade Payables to Related Parties	23	7.248	111.378
Trade Payables to Unrelated Parties	6	548.221	643.251
Employee Benefit Obligations	15	21.849	20.813
Other Payables		25.676	481.041
Other Payables to Related Parties	23	0	427.594
Other Payables to Unrelated Parties	8	25.676	53.447
Deferred Income Other Than Contract Liabilities		5.495.864	5.012.740
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	5.495.864	5.012.740
Current tax liabilities, current	18	137.264	59.977
Current provisions		9.492	9.314
Current provisions for employee benefits	15	9.492	9.314
SUB-TOTAL		6.509.135	6.524.579
Total current liabilities		6.509.135	6.524.579
NON-CURRENT LIABILITIES			
Long Term Borrowings		659.724	811.665
Long Term Borrowings From Unrelated Parties		659.724	811.665

Bank Loans	10	659.724	811.665
Trade Payables		46.957	97.118
Trade Payables To Unrelated Parties	6	46.957	97.118
Non-current provisions		69.920	69.902
Non-current provisions for employee benefits	15	23.915	18.968
Other non-current provisions	15	46.005	50.934
Deferred Tax Liabilities	18	5.048.475	4.684.297
Total non-current liabilities		5.825.076	5.662.982
Total liabilities		12.334.211	12.187.561
EQUITY			
Equity attributable to owners of parent		27.159.571	27.863.822
Issued capital	16	1.395.000	1.395.000
Inflation Adjustments on Capital	16	9.895.723	9.895.723
Share Premium (Discount)	16	3.066.197	3.066.197
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-5.477	-4.841
Gains (Losses) on Revaluation and Remeasurement		-5.477	-4.841
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-5.477	-4.841
Restricted Reserves Appropriated From Profits		537.621	522.017
Other Restricted Profit Reserves	16	537.621	522.017
Prior Years' Profits or Losses	16	12.974.122	13.767.143
Current Period Net Profit Or Loss		-703.615	-777.417
Total equity		27.159.571	27.863.822
Total Liabilities and Equity		39.493.782	40.051.383

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 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3	796.846	188.284	377.297	102.947
Cost of sales	3	-268.256	-24.316	-155.454	-13.352
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		528.590	163.968	221.843	89.595
GROSS PROFIT (LOSS)		528.590	163.968	221.843	89.595
General Administrative Expenses	17	-181.050	-133.822	-114.115	-67.444
Marketing Expenses	17	-123.014	-12.076	-42.623	-5.904
Other Income from Operating Activities	19	36.973	22.159	20.883	7.892
Other Expenses from Operating Activities	19	-724.814	-199.728	-50.180	-43.751
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-463.315	-159.499	35.808	-19.612
Investment Activity Income	20	14.642	179.999	877	117.646
Investment Activity Expenses	20	-2.591	-71.948	-934	-54.350
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	148.514	160.588	-55.299	65.099
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-302.750	109.140	-19.548	108.783
Finance income	21	1.842	191.578	1.023	53.557
Finance costs	21	-129.487	-49.076	-70.561	-25.477
Gains (losses) on net monetary position		895.592	552.565	545.249	202.095
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		465.197	804.207	456.163	338.958
Tax (Expense) Income, Continuing Operations		-1.168.812	-1.328.850	-595.898	-475.893
Current Period Tax (Expense) Income	18	-97.654	-37.730	-101.386	-2.741
Deferred Tax (Expense) Income	18	-1.071.158	-1.291.120	-494.512	-473.152
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-703.615	-524.643	-139.735	-136.935
PROFIT (LOSS)		-703.615	-524.643	-139.735	-136.935
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-703.615	-524.643	-139.735	-136.935
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		-636	-23	-377	-65
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-1.206	-493	-650	-349
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		570	470	273	284
Taxes Relating to Remeasurements of Defined Benefit Plans	15	570	470	273	284
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Exchange Differences on Translation of Foreing Operations		0			
Gains (losses) on exchange differences on translation of Foreign Operations		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-636	-23	-377	-65
TOTAL COMPREHENSIVE INCOME (LOSS)		-704.251	-524.666	-140.112	-137.000
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-704.251	-524.666	-140.112	-137.000

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		392.745	-173.204
Profit (Loss)		-703.615	-524.643
Profit (Loss) from Continuing Operations		-703.615	-524.643
Adjustments to Reconcile Profit (Loss)		958.555	424.766
Adjustments for depreciation and amortisation expense	13	41.362	25.403
Adjustments for Impairment Loss (Reversal of Impairment Loss)		625.451	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	19	625.451	0
Adjustments for provisions		8.839	5.635
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	5.945	5.635
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	19	2.894	
Adjustments for Interest (Income) Expenses		77.835	-77.359
Adjustments for Interest Income	21	-839	-188.307
Adjustments for interest expense	21,19	50.949	48.264
Deferred Financial Expense from Credit Purchases	19	27.725	62.684
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-148.514	-160.588
Adjustments for undistributed profits of associates	11	-148.514	-160.588
Adjustments for Tax (Income) Expenses	18	1.168.812	1.328.850
Adjustments for losses (gains) on disposal of non-current assets		-413	-127
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	20	-413	-127
Adjustments Related to Gain and Losses on Net Monetary Position		-876.175	-589.123
Other adjustments to reconcile profit (loss)		61.358	-107.925
Changes in Working Capital		147.521	-72.520
Decrease (Increase) in Financial Investments		-151.763	1.052.492
Adjustments for decrease (increase) in trade accounts receivable		87.621	311.386
Decrease (Increase) in Trade Accounts Receivables from Related Parties		34.399	-8.731
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		53.222	320.117
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		6.921	-17.777
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.921	-17.777
Adjustments for decrease (increase) in inventories		-124.179	-789.538
Decrease (Increase) in Prepaid Expenses		-13.922	-141.370
Adjustments for increase (decrease) in trade accounts payable		-282.023	-667.270
Increase (Decrease) in Trade Accounts Payables to Related Parties		-104.130	-518.251
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-177.893	-149.019
Increase (Decrease) in Employee Benefit Liabilities		1.036	-3.157
Adjustments for increase (decrease) in other operating payables		-27.771	-10.351
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-27.771	-10.351
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		483.124	155.968
Other Adjustments for Other Increase (Decrease) in Working Capital		168.477	37.097
Decrease (Increase) in Other Assets Related with Operations		168.477	37.097
Cash Flows from (used in) Operations		402.461	-172.397
Payments Related with Provisions for Employee Benefits	15	0	-807
Income taxes refund (paid)	18	-9.716	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		82.779	60.034
Proceeds from sales of property, plant, equipment and intangible assets		1.710	11.956

Proceeds from sales of property, plant and equipment		1.710	11.956
Purchase of Property, Plant, Equipment and Intangible Assets		-12.431	-31.187
Purchase of property, plant and equipment	13	-12.431	-31.129
Purchase of intangible assets	13		-58
Dividends received	11	93.500	79.265
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-465.316	22.397
Repayments of borrowings		-230	-105.984
Loan Repayments	10	-230	-105.984
Decrease in Other Payables to Related Parties		-427.594	
Interest paid	10	-38.331	-59.926
Interest Received		839	188.307
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		10.208	-90.773
Effect of exchange rate changes on cash and cash equivalents		-5.594	-16.780
Net increase (decrease) in cash and cash equivalents		4.614	-107.553
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		23.490	117.189
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		28.104	9.636

Previous Period 01.01.2025 – 30.06.2025	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		1.395.000	9.895.723	3.066.197	-4.135				465.357	12.501.687	1.322.119	28.641.948		28.641.948
	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								56.659	1.265.460	-1.322.119				
	Total Comprehensive Income (Loss)														
	Profit (loss)											-524.643	-524.643		-524.643
	Other Comprehensive Income (Loss)					-23							-23		-23
	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	9.895.723	3.066.197	-4.158				522.016	13.767.147	-524.643	28.117.282		28.117.282	
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period		1.395.000	9.895.723	3.066.197	-4.841				522.017	13.767.143	-777.417	27.863.822		27.863.822	
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								15.604	-793.021	777.417					
Total Comprehensive Income (Loss)															
Profit (loss)											-703.615	-703.615		-703.615	
Other Comprehensive Income (Loss)					-636							-636		-636	
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 01.01.2026 - 30.06.2026															
	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	9.895.723	3.066.197	-5.477			537.621	12.974.122	-703.615	27.159.571		27.159.571	