



KAMUYU AYDINLATMA PLATFORMU

KİLER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2020 - 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 30.09.2020 | Previous Period 31.12.2019 |
|--|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet) | | | |
| Assets [abstract] | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 18.265 | 44.439 |
| Trade Receivables | | 145.235 | 241.185 |
| Trade Receivables Due From Related Parties | 20 | 11.503 | 72.570 |
| Trade Receivables Due From Unrelated Parties | 5 | 133.732 | 168.615 |
| Inventories | 6 | 587.132 | 420.026 |
| Prepayments | | 10.678 | 63.682 |
| Prepayments to Unrelated Parties | 8 | 10.678 | 63.682 |
| Other current assets | | 23.637 | 16.700 |
| Other Current Assets Due From Unrelated Parties | 7 | 23.637 | 16.700 |
| SUB-TOTAL | | 784.947 | 786.032 |
| Total current assets | | 784.947 | 786.032 |
| NON-CURRENT ASSETS | | | |
| Trade Receivables | | 2.594 | 4.727 |
| Trade Receivables Due From Related Parties | 20 | 2.132 | 4.727 |
| Trade Receivables Due From Unrelated Parties | 5 | 462 | 0 |
| Investments accounted for using equity method | 10 | 123.085 | 119.426 |
| Investment property | 11 | 494.424 | 494.424 |
| Property, plant and equipment | 12 | 11.399 | 2.271 |
| Intangible assets and goodwill | 12 | 8 | 9 |
| Total non-current assets | | 631.510 | 620.857 |
| Total assets | | 1.416.457 | 1.406.889 |
| LIABILITIES AND EQUITY | | | |
| CURRENT LIABILITIES | | | |
| Current Borrowings | | 0 | 1.731 |
| Current Borrowings From Related Parties | | 0 | 0 |
| Current Borrowings From Unrelated Parties | | 0 | 1.731 |
| Bank Loans | 9 | 0 | 1.731 |
| Current Portion of Non-current Borrowings | | 34.542 | 73.695 |
| Current Portion of Non-current Borrowings from Unrelated Parties | | 34.542 | 73.695 |
| Bank Loans | 9 | 32.442 | 73.445 |
| Lease Liabilities | 9 | 2.100 | 250 |
| Trade Payables | | 113.845 | 35.855 |
| Trade Payables to Related Parties | 20 | 71.607 | 11.294 |
| Trade Payables to Unrelated Parties | | 42.238 | 24.561 |
| Employee Benefit Obligations | 14.a | 491 | 372 |
| Other Payables | | 887 | 1.227 |
| Other Payables to Related Parties | 20 | 0 | 578 |
| Other Payables to Unrelated Parties | | 887 | 649 |
| Deferred Income Other Than Contract Liabilities | | 480.707 | 465.182 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 8 | 480.707 | 465.182 |
| Other Current Liabilities | | 230 | 268 |
| Other Current Liabilities to Unrelated Parties | | 230 | 268 |
| SUB-TOTAL | | 630.702 | 578.330 |
| Total current liabilities | | 630.702 | 578.330 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 25.985 | 87.694 |
| Long Term Borrowings From Unrelated Parties | | 25.985 | 87.694 |
| Bank Loans | 9 | 25.412 | 87.694 |
| Lease Liabilities | 9 | 573 | 0 |
| Non-current provisions | | 11.918 | 11.293 |
| Non-current provisions for employee benefits | 13.a | 234 | 400 |
| Other non-current provisions | 13.a | 11.684 | 10.893 |
| Total non-current liabilities | | 37.903 | 98.987 |
| Total liabilities | | 668.605 | 677.317 |
| EQUITY | | | |

| | | | |
|---|------|------------------|------------------|
| Equity attributable to owners of parent | | 747.852 | 729.572 |
| Issued capital | 15.a | 124.000 | 124.000 |
| Share Premium (Discount) | 15.b | 126.511 | 126.511 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 97 | -77 |
| Gains (Losses) on Revaluation and Remeasurement | | 97 | -77 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 15.c | 97 | -77 |
| Restricted Reserves Appropriated From Profits | 15.d | 18.093 | 18.093 |
| Prior Years' Profits or Losses | 15.e | 461.045 | 908.683 |
| Current Period Net Profit Or Loss | | 18.106 | -447.638 |
| Total equity | | 747.852 | 729.572 |
| Total Liabilities and Equity | | 1.416.457 | 1.406.889 |

Statement of Profit or Loss and Other Comprehensive Income

| | |
|--------------------------------|----------------|
| Presentation Currency | 1.000 TL |
| Nature of Financial Statements | Unconsolidated |

| | Footnote Reference | Current Period 01.01.2020 - 30.09.2020 | Previous Period 01.01.2019 - 30.09.2019 | Current Period 3 Months 01.07.2020 - 30.09.2020 | Previous Period 3 Months 01.07.2019 - 30.09.2019 |
|--|--------------------|--|---|--|---|
| Statement of Profit or Loss and Other Comprehensive Income | | | | | |
| PROFIT (LOSS) | | | | | |
| Revenue | 3 | 192.301 | 68.842 | 76.676 | 11.654 |
| Cost of sales | 3 | -109.870 | -53.147 | -50.957 | -6.248 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 82.431 | 15.695 | 25.719 | 5.406 |
| GROSS PROFIT (LOSS) | | 82.431 | 15.695 | 25.719 | 5.406 |
| General Administrative Expenses | | -8.544 | -9.005 | -2.625 | -3.451 |
| Marketing Expenses | | -5.531 | -715 | -532 | -169 |
| Other Income from Operating Activities | 17 | 5.932 | 63.756 | 2.435 | -844 |
| Other Expenses from Operating Activities | | -7.433 | -545 | -2.613 | -270 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 66.855 | 69.186 | 22.384 | 672 |
| Investment Activity Income | 18 | 0 | 21.463 | 0 | 21.463 |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | 10 | 3.654 | -2.218 | 2.739 | 891 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 70.509 | 88.431 | 25.123 | 23.026 |
| Finance income | | 1.429 | 44.847 | 819 | 2.856 |
| Finance costs | | -53.832 | -214.535 | -3.133 | 5.645 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 18.106 | -81.257 | 22.809 | 31.527 |
| Tax (Expense) Income, Continuing Operations | | 0 | 0 | 0 | 0 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 18.106 | -81.257 | 22.809 | 31.527 |
| PROFIT (LOSS) | | 18.106 | -81.257 | 22.809 | 31.527 |
| Profit (loss), attributable to [abstract] | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 18.106 | -81.257 | 22.809 | 31.527 |
| 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 | | 174 | 51 | 91 | 61 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 174 | 51 | 91 | 61 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | 0 | 0 |
| OTHER COMPREHENSIVE INCOME (LOSS) | | 174 | 51 | 91 | 61 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | | 18.280 | -81.206 | 22.900 | 31.588 |
| Total Comprehensive Income Attributable to | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 18.280 | -81.206 | 22.900 | 31.588 |

Statement of cash flows (Indirect Method)

| | |
|--------------------------------|----------------|
| Presentation Currency | 1.000 TL |
| Nature of Financial Statements | Unconsolidated |

| | Footnote Reference | Current Period 01.01.2020 - 30.09.2020 | Previous Period 01.01.2019 - 30.09.2019 |
|--|--------------------|---|--|
| Statement of cash flows (Indirect Method) | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | 135.742 | 31.044 |
| Profit (Loss) | 12 | 18.106 | -81.257 |
| Adjustments to Reconcile Profit (Loss) | | 48.049 | -2.916 |
| Adjustments for depreciation and amortisation expense | | 958 | 493 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 1.337 | -2.391 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables | 5 | 1.337 | -2.391 |
| Adjustments for provisions | | 950 | 120 |
| Adjustments for Interest (Income) Expenses | | 44.391 | 16.308 |
| Adjustments for Interest Income | | -1.382 | -227 |
| Adjustments for interest expense | | 46.575 | 16.161 |
| Deferred Financial Expense from Credit Purchases | | 260 | 3.271 |
| Unearned Financial Income from Credit Sales | | -1.062 | -2.897 |
| Adjustments for unrealised foreign exchange losses (gains) | | 4.072 | 1.835 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | 10 | -3.659 | 2.182 |
| Adjustments for losses (gains) on disposal of non-current assets | | 0 | -21.463 |
| Adjustments for Losses (Gains) Arised From Sale of Investment Property | 18 | 0 | -21.463 |
| Changes in Working Capital | | 69.783 | 115.285 |
| Decrease (Increase) in Financial Investments | | 0 | -4.335 |
| Adjustments for decrease (increase) in trade accounts receivable | | 96.486 | 458.486 |
| Adjustments for decrease (increase) in inventories | | -167.106 | -301.861 |
| Adjustments for increase (decrease) in trade accounts payable | | 79.052 | 6.943 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | 61.351 | -43.948 |
| Cash Flows from (used in) Operations | | 135.938 | 31.112 |
| Payments Related with Provisions for Employee Benefits | | -196 | -68 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | -10.085 | -1.390 |
| Proceeds from sales of property, plant, equipment and intangible assets | | 323 | 210 |
| Proceeds from sales of property, plant and equipment | 12 | 323 | 210 |
| Purchase of Property, Plant, Equipment and Intangible Assets | 12 | -10.408 | -1.600 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | -151.831 | -29.920 |
| Proceeds from borrowings | | -106.665 | -14.102 |
| Interest paid | | -46.548 | -16.045 |
| Interest Received | | 1.382 | 227 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | -26.174 | -266 |
| Net increase (decrease) in cash and cash equivalents | | -26.174 | -266 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | 44.439 | 5.188 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | 18.265 | 4.922 |

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 | 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 | 124.000 | 126.511 | | -19 | | | 18.093 | 764.452 | 144.231 | 1.177.268 | 0 | 1.177.268 |
| 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 | 0 | 0 | | 0 | | | 0 | 144.231 | -144.231 | 0 | | 0 |
| Total Comprehensive Income (Loss) | 0 | 0 | | 51 | | | 0 | 0 | -81.257 | -81.206 | | -81.206 |
| Profit (loss) | | | | | | | | | | | | |
| Other Comprehensive Income (Loss) | | | | | | | | | | | | |
| 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 | 124.000 | 126.511 | | 32 | | | 18.093 | 908.683 | -81.257 | 1.096.062 | | 1.096.062 |
| Statement of changes in equity (abstract) | | | | | | | | | | | | |
| Statement of changes in equity (line items) | | | | | | | | | | | | |
| Equity at beginning of period | 124.000 | 126.511 | | -77 | | | 18.093 | 908.683 | -447.638 | 729.572 | | 729.572 |
| 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 | 0 | 0 | | 0 | | | 0 | -447.638 | 447.638 | 0 | | 0 |
| Total Comprehensive Income (Loss) | 0 | 0 | | 174 | | | 0 | 0 | 18.106 | 18.280 | | 18.280 |
| Profit (loss) | | | | | | | | | | | | |
| Other Comprehensive Income (Loss) | | | | | | | | | | | | |
| 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
01.01.2019 - 30.09.2019

