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KAMUYU AYDINLATMA PLATFORMU

PERFORM PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Perform Portföy Yönetimi A.Ş.

Yönetim Kurulu'na

Giriş

Perform Portföy Yönetimi A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya 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 özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standartı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Mehmet Saat, YMM

Sorumlu Denetçi

İstanbul, 16 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	77.296.808	77.969.131
Trade Receivables		10.670.320	27.878.901
Trade Receivables Due From Related Parties	3- 5	10.607.359	8.939.719
Trade Receivables Due From Unrelated Parties	5	62.961	18.939.182
Other Receivables		0	14.781.098
Other Receivables Due From Related Parties	3- 6	0	14.781.098
Prepayments	7	2.346.753	834.669
SUB-TOTAL		**90.313.881**	**121.463.799**
Total current assets		**90.313.881**	**121.463.799**
NON-CURRENT ASSETS			
Property, plant and equipment		3.560.236	3.944.093
Vehicles	8	2.895.466	3.290.301
Fixtures and fittings	8	664.770	653.792
Intangible assets and goodwill		1.302.519	1.939.316
Other Rights	9	1.232.961	1.849.438
Computer Softwares	9	69.558	89.878
Total non-current assets		**4.862.755**	**5.883.409**
Total assets		**95.176.636**	**127.347.208**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		937.584	498.952
Trade Payables to Unrelated Parties	5	937.584	498.952
Employee Benefit Obligations	11	1.485.400	19.429.252
Other Payables		550.524	1.429.444
Other Payables to Related Parties	3- 6	30.582	11.226
Other Payables to Unrelated Parties	6	519.942	1.418.218
Current tax liabilities, current	20	8.455.554	4.310.056
Other Current Liabilities	13	173.179	595.380
SUB-TOTAL		**11.602.241**	**26.263.084**
Total current liabilities		**11.602.241**	**26.263.084**
NON-CURRENT LIABILITIES			
Non-current provisions		1.130.659	788.253
Non-current provisions for employee benefits	11	1.130.659	788.253
Deferred Tax Liabilities		110.317	345.410
Other non-current liabilities		304.137	250.616
Total non-current liabilities		**1.545.113**	**1.384.279**
Total liabilities		**13.147.354**	**27.647.363**
EQUITY			
Equity attributable to owners of parent		82.029.282	99.699.845
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital	12	61.199.088	61.199.088
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-651.054	-466.757
Other Gains (Losses)	12	-651.054	-466.757
Restricted Reserves Appropriated From Profits	12	17.796.984	12.796.661
Prior Years' Profits or Losses		-36.425.001	-18.933.294
Current Period Net Profit Or Loss		10.109.265	15.104.147
Total equity		**82.029.282**	**99.699.845**
Total Liabilities and Equity		**95.176.636**	**127.347.208**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	64.873.109	32.299.144	31.285.211	11.300.685
Cost of sales	14	-10.517.745	-4.651.991	-2.723.465	-2.229.349
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		54.355.364	27.647.153	28.561.746	9.071.336
GROSS PROFIT (LOSS)		54.355.364	27.647.153	28.561.746	9.071.336
General Administrative Expenses	16	-16.468.367	-13.693.957	-8.411.595	-4.685.084
Other Income from Operating Activities	17	1.774.434	35.294.896	1.174.555	27.705.952
Other Expenses from Operating Activities	17	-15.730.675	-5.149.820	-424.475	-87.470
PROFIT (LOSS) FROM OPERATING ACTIVITIES		23.930.756	44.098.272	20.900.231	32.004.734
Investment Activity Income	19	23.111.835	65.049	8.252.171	20.397
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		47.042.591	44.163.321	29.152.402	32.025.131
Finance costs	18	-1.512.459	-420.040	-824.030	-47.767
Gains (losses) on net monetary position		-20.847.032	-16.345.330	-7.665.500	-12.027.412
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		24.683.100	27.397.951	20.662.872	19.949.952
Tax (Expense) Income, Continuing Operations		-14.573.835	-11.070.467	-7.778.597	-9.143.611
Current Period Tax (Expense) Income	20	-14.661.449	-10.911.764	-7.939.741	-9.151.517
Deferred Tax (Expense) Income	20	87.614	-158.703	161.144	7.906
PROFIT (LOSS) FROM CONTINUING OPERATIONS		10.109.265	16.327.484	12.884.275	10.806.341
PROFIT (LOSS)		10.109.265	16.327.484	12.884.275	10.806.341
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		10.109.265	16.327.484	12.884.275	10.806.341
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		-184.297	30.538	-76.562	143.512
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-184.297	30.538	-76.562	143.512
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-263.281	38.172	-119.635	179.390
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	20	78.984	-7.634	43.073	-35.878
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-184.297**	**30.538**	**-76.562**	**143.512**
TOTAL COMPREHENSIVE INCOME (LOSS)		**9.924.968**	**16.358.022**	**12.807.713**	**10.949.853**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		9.924.968	16.358.022	12.807.713	10.949.853

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**42.809.734**	**66.673.740**
Profit (Loss)		10.109.265	16.327.484
Adjustments to Reconcile Profit (Loss)		**35.349.457**	**30.723.290**
Adjustments for depreciation and amortisation expense	8-9	1.180.562	996.464
Adjustments for provisions		235.436	-337.029
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	235.436	-337.029
Adjustments for Interest (Income) Expenses		64.389	176.113
Adjustments for Interest Income		64.389	176.113
Adjustments for Tax (Income) Expenses	19	14.505.340	10.855.959
Other adjustments for non-cash items		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		19.363.730	19.031.783
Changes in Working Capital		**7.866.963**	**37.405.047**
Adjustments for decrease (increase) in trade accounts receivable		11.680.184	31.028.946
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3-5	-3.440.390	-1.295.248
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	15.120.574	32.324.194
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		11.850.000	8.579.850
Decrease (Increase) in Other Related Party Receivables Related with Operations	3-6	11.850.000	8.579.850
Adjustments for increase (decrease) in trade accounts payable		537.574	241.569
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	537.574	241.569
Increase (Decrease) in Employee Benefit Liabilities	11	-14.091.024	340.430
Adjustments for increase (decrease) in other operating payables		-597.687	-2.735.714
Increase (Decrease) in Other Operating Payables to Related Parties	3-6	19.356	24.024
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-617.043	-2.759.738
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.512.084	-50.034
Increase (Decrease) in Other Payables Related with Operations		-1.512.084	-50.034
Cash Flows from (used in) Operations		**53.325.685**	**84.455.821**
Income taxes refund (paid)	19	-10.515.951	-17.782.081
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-159.908**	**-4.765.362**
Purchase of Property, Plant, Equipment and Intangible Assets	8-9	-159.908	-4.765.362
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-27.860.839**	**-9.371.441**
Payments of Lease Liabilities		-265.308	-455.261
Dividends Paid	12	-27.595.531	-8.916.180
INFLATION EFFECT		-15.461.310	-10.792.540
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-672.323	41.744.397
Net increase (decrease) in cash and cash equivalents		-672.323	41.744.397
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**77.969.131**	**65.371.988**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**77.296.808**	**107.116.385**

Statement of changes in equity [abstract]

Presentation Currency	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	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Retained Earnings				
														Accumulated Gains (Losses) from Investments in Equity Instruments	Gains/Losses on Revaluation and Remeasurement [member]					Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge			Gains (Losses) on Revaluation and Reclassification			Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)					Prior Years' Profits or Losses	Net Profit or Loss			
															Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)							Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge	Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments														
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**																																												
	Statement of changes in equity [line items]																																												
	Equity at beginning of period		**7.500.000**	**45.089.418**														**-443.353**																			**2.527.118**				**-19.733.480**	**66.651.578**	**101.591.281**		**101.591.281**
	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		22.500.000	16.109.670														0																			9.120.286				18.921.622	-66.651.578			
	Total Comprehensive Income (Loss)		0	0														30.538																			0				0	16.327.484	16.358.022		16.358.022
	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		0	0														0																			0				-8.916.180	0	-8.916.180		-8.916.180
	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		**30.000.000**	**61.199.088**														**-412.815**																			**11.647.404**				**-9.728.038**	**16.327.484**	**103.033.123**		**103.033.123**
	Statement of changes in equity [abstract]																																												
	Statement of changes in equity [line items]																																												
	Equity at beginning of period		**30.000.000**	**61.199.088**														**-466.757**																			**12.796.661**				**-18.933.294**	**15.104.147**	**99.699.845**		**99.699.845**
	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																			5.000.323				10.103.824	-15.104.147			0
	Total Comprehensive Income (Loss)		0	0														-184.297																			0				0	10.109.265	9.924.968		9.924.968
	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																																												

Current Period 01.01.2024 - 30.06.2024	Advance Dividend Payments																																												
	Dividends Paid		0	0														0																			0				-27.595.531	0	-27.595.531		-27.595.531
	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																																												
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	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		**30.000.000**	**61.199.088**														**-651.054**																			**17.796.984**				**-36.425.001**	**10.109.265**	**82.029.282**		**82.029.282**