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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	97.726.345	84.923.126
Trade Receivables		11.854.545	30.365.395
Trade Receivables Due From Related Parties	3- 5	11.752.945	9.737.044
Trade Receivables Due From Unrelated Parties	5	101.600	20.628.351
Other Receivables		0	16.099.410
Other Receivables Due From Related Parties	3- 6	0	16.099.410
Prepayments	7	2.243.062	909.113
SUB-TOTAL		**111.823.952**	**132.297.044**
Total current assets		**111.823.952**	**132.297.044**
NON-CURRENT ASSETS			
Property, plant and equipment		3.591.265	4.295.863
Vehicles	8	2.938.684	3.583.763
Fixtures and fittings	8	652.581	712.100
Intangible assets and goodwill		1.072.623	2.112.282
Other Rights	9	1.007.191	2.014.387
Computer Softwares	9	65.432	97.895
Total non-current assets		**4.663.888**	**6.408.145**
Total assets		**116.487.840**	**138.705.189**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		936.342	543.454
Trade Payables to Unrelated Parties	5	936.342	543.454
Employee Benefit Obligations	11	1.232.418	21.162.130
Other Payables		577.761	1.556.787
Other Payables to Related Parties		0	12.227
Other Payables to Unrelated Parties	6	577.761	1.544.560
Current tax liabilities, current	20	9.046.235	4.694.466
Other Current Liabilities	13	368.152	648.482
SUB-TOTAL		**12.160.908**	**28.605.319**
Total current liabilities		**12.160.908**	**28.605.319**
NON-CURRENT LIABILITIES			
Non-current provisions		1.246.267	858.556
Non-current provisions for employee benefits	11	1.246.267	858.556
Deferred Tax Liabilities	20	584.549	376.217
Other non-current liabilities	13	0	272.969
Total non-current liabilities		**1.830.816**	**1.507.742**
Total liabilities		**13.991.724**	**30.113.061**
EQUITY			
Equity attributable to owners of parent		102.496.116	108.592.128
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital	12	69.333.197	69.333.197
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-608.350	-508.387
Other Gains (Losses)	12	-608.350	-508.387
Restricted Reserves Appropriated From Profits	12	19.384.325	13.937.983
Prior Years' Profits or Losses		-39.673.958	-20.621.937
Current Period Net Profit Or Loss		24.060.902	16.451.272
Total equity		**102.496.116**	**108.592.128**
Total Liabilities and Equity		**116.487.840**	**138.705.189**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	107.404.059	60.222.524	36.744.269	25.042.382
Cost of sales	14	-13.847.158	-8.835.468	-2.391.230	-3.768.531
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		93.556.901	51.387.056	34.353.039	21.273.851
GROSS PROFIT (LOSS)		93.556.901	51.387.056	34.353.039	21.273.851
General Administrative Expenses	16	-28.501.663	-19.618.123	-9.973.045	-4.702.701
Other Income from Operating Activities	17	2.150.848	50.548.078	218.134	12.104.970
Other Expenses from Operating Activities	17	-17.913.598	-7.511.976	-1.371.019	-1.902.806
PROFIT (LOSS) FROM OPERATING ACTIVITIES		49.292.488	74.805.035	23.227.109	26.773.314
Investment Activity Income	19	33.638.848	86.264	8.465.437	15.413
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		82.931.336	74.891.299	31.692.546	26.788.727
Finance costs	18	-2.031.666	-846.786	-384.296	-389.279
Gains (losses) on net monetary position		-32.637.947	-44.803.679	-9.931.360	-27.000.389
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		48.261.723	29.240.834	21.376.890	-600.941
Tax (Expense) Income, Continuing Operations		-24.200.821	-18.804.526	-8.327.000	-6.746.602
Current Period Tax (Expense) Income	20	-23.850.346	-18.226.760	-7.881.096	-6.341.695
Deferred Tax (Expense) Income	20	-350.475	-577.766	-445.904	-404.907
PROFIT (LOSS) FROM CONTINUING OPERATIONS		24.060.902	10.436.308	13.049.890	-7.347.543
PROFIT (LOSS)		24.060.902	10.436.308	13.049.890	-7.347.543
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		24.060.902	10.436.308	13.049.890	-7.347.543
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		-99.963	20.721	100.774	-12.541
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-99.963	20.721	100.774	-12.541
Current Period Tax (Expense) Income		0	0		
Deferred Tax (Expense) Income		0	0		
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-142.804	25.902	143.962	-15.675
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	20	42.841	-5.181	-43.188	3.134
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**-99.963**	**20.721**	**100.774**	**-12.541**
TOTAL COMPREHENSIVE INCOME (LOSS)		**23.960.939**	**10.457.029**	**13.150.664**	**-7.360.084**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		23.960.939	10.457.029	13.150.664	-7.360.084

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**65.864.759**	**73.038.671**
Profit (Loss)		24.060.902	10.436.308
Adjustments to Reconcile Profit (Loss)		**54.666.213**	**61.930.388**
Adjustments for depreciation and amortisation expense	8-9	1.935.579	1.707.856
Adjustments for provisions		471.520	-383.107
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	471.520	-383.107
Adjustments for Interest (Income) Expenses		87.879	220.283
Adjustments for Interest Income		87.879	220.283
Adjustments for Tax (Income) Expenses	19	24.101.519	18.804.526
Other adjustments for non-cash items		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		28.069.716	41.580.830
Changes in Working Capital		**6.636.221**	**27.735.878**
Adjustments for decrease (increase) in trade accounts receivable		10.495.959	22.695.341
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3-5	-4.585.976	-5.413.263
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	15.081.935	28.108.604
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		11.850.000	7.469.250
Decrease (Increase) in Other Related Party Receivables Related with Operations	3-6	11.850.000	7.469.250
Adjustments for increase (decrease) in trade accounts payable		536.332	373.177
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	536.332	373.177
Increase (Decrease) in Employee Benefit Liabilities	11	-14.344.006	510.144
Adjustments for increase (decrease) in other operating payables		-568.115	-2.197.483
Increase (Decrease) in Other Operating Payables to Related Parties	3-6	-9.000	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-559.115	-2.197.483
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.333.949	-1.114.551
Increase (Decrease) in Other Payables Related with Operations		-1.333.949	-1.114.551
Cash Flows from (used in) Operations		**85.363.336**	**100.102.574**
Income taxes refund (paid)	19	-19.498.577	-27.063.903
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-191.322**	**-4.481.994**
Purchase of Property, Plant, Equipment and Intangible Assets	8-9	-191.322	-4.481.994
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-30.454.913**	**-10.306.115**
Payments of Lease Liabilities		-397.962	-594.496
Dividends Paid	12	-30.056.951	-9.711.619
INFLATION EFFECT		-22.415.305	-23.688.422
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		12.803.219	34.562.140
Net increase (decrease) in cash and cash equivalents		12.803.219	34.562.140
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**84.923.126**	**71.202.933**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**97.726.345**	**105.765.073**

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	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								
Previous Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**7.500.000**	**49.780.235**	**-482.899**			**2.752.528**	**-21.493.641**	**72.596.676**	**110.652.899**		**110.652.899**
	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	19.552.962	0			8.441.500	22.102.214	-72.596.676			
	Total Comprehensive Income (Loss)		0	0	20.721				0	10.436.308	10.457.029		10.457.029
	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	-9.711.619	0	-9.711.619		-9.711.619
	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**	**69.333.197**	**-462.178**			**11.194.028**	**-9.103.046**	**10.436.308**	**111.398.309**		**111.398.309**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**30.000.000**	**69.333.197**	**-508.387**			**13.937.983**	**-20.621.937**	**16.451.272**	**108.592.128**		**108.592.128**
	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			5.446.342	11.004.930	-16.451.272			0
	Total Comprehensive Income (Loss)		0	0	-99.963			0		24.060.902	23.960.939		23.960.939
	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												

Current Period 01.01.2024 - 30.09.2024			0	0	0			0	-30.056.951	0	-30.056.951		-30.056.951
	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**	**69.333.197**	**-608.350**			**19.384.325**	**-39.673.958**	**24.060.902**	**102.496.116**		**102.496.116**