

KAMUYU AYDINLATMA PLATFORMU

FİBA PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2025 - 1. 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 31.03.2025	Previous Period 31.12.2024
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	100.494	39.1
Financial Investments		397.016.160	360.758.8
Financial Assets at Fair Value Through Profit or Loss	4	397.016.160	360.758.8
Trade Receivables	5	40.440.144	40.902.4
Trade Receivables Due From Related Parties	19	32.834.405	33.232.3
Trade Receivables Due From Unrelated Parties	5	7.605.739	7.670.3
Prepayments	7	3.956.213	1.014.2
Prepayments to Unrelated Parties	7	3.956.213	1.014.
SUB-TOTAL		441.513.011	402.714.
Total current assets		441.513.011	402.714.
NON-CURRENT ASSETS			
Property, plant and equipment	8	2.650.439	2.838.
Right of Use Assets	8	17.982.576	16.758.
Intangible assets and goodwill	9	474.216	
Deferred Tax Asset	11	2.725.812	2.352.
Total non-current assets		23.833.043	21.949.
Total assets		465.346.054	424.664.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	3.545.796	3.184.
Current Borrowings From Related Parties	8	3.545.796	3.184.
Lease Liabilities	8	3.545.796	3.184.
Trade Payables	5	5.455.800	2.269.
Trade Payables to Related Parties	19	519.656	512.
Trade Payables to Unrelated Parties	5	4.936.144	1.757.
Employee Benefit Obligations	10	7.268.856	3.080.
Other Payables	6	1.927.008	1.889.
Other Payables to Unrelated Parties	6	1.927.008	1.889.
Current tax liabilities, current	11	35.094.325	17.321.
Current provisions	10	7.894.590	7.829.
Current provisions for employee benefits	10	7.894.590	7.829.
SUB-TOTAL		61.186.375	35.574.
Total current liabilities		61.186.375	35.574.
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	12.967.310	12.710
Long Term Borrowings From Related Parties	8	12.967.310	12.710.
Lease Liabilities	8	12.967.310	12.710.
Non-current provisions	10	3.102.459	3.102.
Non-current provisions for employee benefits	10	3.102.459	3.102.
Total non-current liabilities		16.069.769	15.813.
Total liabilities		77.256.144	51.387.
EQUITY			
Equity attributable to owners of parent	12	388.089.910	373.276.
Issued capital Inflation Adjustments on Capital	12	30.000.000	30.000.
Other Accumulated Comprehensive Income (Loss)		100.951.800	100.951.
that will not be Reclassified in Profit or Loss	12	-939.160	-1.063.
Gains (Losses) on Revaluation and Remeasurement	12	-939.160	-1.063.
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-939.160	-1.063.
Restricted Reserves Appropriated From Profits		26.670.612	26.670.
Prior Years' Profits or Losses		216.718.097	79.360.
Current Period Net Profit Or Loss		14.688.561	137.357.
Total equity		388.089.910	373.276.



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	13	91.347.256	66.799.183
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		91.347.256	66.799.183
GROSS PROFIT (LOSS)		91.347.256	66.799.183
General Administrative Expenses	14,15	-58.276.091	-41.479.315
Marketing Expenses	14,15	-557.484	-722.858
PROFIT (LOSS) FROM OPERATING ACTIVITIES		32.513.681	24.597.010
Investment Activity Income	17	34.973.145	34.648.109
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		67.486.826	59.245.119
Gains (losses) on net monetary position	16	-33.479.945	-31.166.759
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		34.006.881	28.078.360
Tax (Expense) Income, Continuing Operations	11	-19.318.320	-14.022.424
Current Period Tax (Expense) Income		-19.744.603	-14.800.663
Deferred Tax (Expense) Income		426.283	778.239
PROFIT (LOSS) FROM CONTINUING OPERATIONS		14.688.561	14.055.936
PROFIT (LOSS)		14.688.561	14.055.936
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		14.688.561	14.055.936
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		124.701	17.713
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	178.144	25.305
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-53.443	-7.592
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-53.443	-7.592
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		124.701	17.713
TOTAL COMPREHENSIVE INCOME (LOSS)		14.813.262	14.073.649
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		14.813.262	14.073.649



Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
ratement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		41.026.778	21.720.06
Profit (Loss)		14.688.561	14.055.93
Adjustments to Reconcile Profit (Loss)		15.022.201	24.760.01
Adjustments for depreciation and amortisation expense	8,9	1.755.117	123.81
Adjustments for provisions		189.746	1.617.48
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	189.746	1.617.48
Adjustments for Tax (Income) Expenses	11	3.603.780	23.234.10
Other adjustments for non-cash items		-2.139.096	-28
Adjustments Related to Gain and Losses on Net Monetary Position		11.612.654	-215.10
Changes in Working Capital		-2.480.442	-6.055.83
Adjustments for decrease (increase) in trade accounts receivable		-3.277.310	-10.197.01
Decrease (Increase) in Prepaid Expenses		-2.962.464	-1.810.17
Adjustments for increase (decrease) in trade accounts payable		3.393.413	1.565.26
Increase (Decrease) in Employee Benefit Liabilities		5.552.528	3.682.79
Adjustments for increase (decrease) in other operating payables		-5.186.609	703.29
Cash Flows from (used in) Operations		27.230.320	32.760.11
Income taxes refund (paid)	11	13.796.458	-11.040.05
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-40.900.415	-21.761.06
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		-40.391.814	-21.262.98
Purchase of Property, Plant, Equipment and Intangible Assets	8	-508.601	-498.08
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
INFLATION EFFECT		-64.969	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		61.394	-41.00
Net increase (decrease) in cash and cash equivalents		61.394	-41.00
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	39.100	66.76
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	100.494	25.75



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

			Equity																		
			Equity attributable to owners of parent [member]																		
		Footnote Reference						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										Retained Earnings			
				Balancing Additional Account Capital	Capital Treasur	Capital Share Combinations of Entities or Fevaluation (Adjustments due premiums)	e Gair	ns/Losses on Revaluation and R	Remeasurement [member]	Gains (Losses)	Share Of Other Gains (Losses) Comprehensive			Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation	and Reclassification Change in	Change Share of Other	Restricted Other equity	Other Advance reserves Dividend		Non-controlling interests [member]	
			Adjustments on Capital	for Contribution Merger of Capital Shareholders	Capital Treasury Advance Shares s	Adjustments due premiums to or Cross-Ownership discounts Control Businesses With Non-controlling Paym	d Accumulated ents Gains (Losses) from Investments in Equity Instruments Revaluatic of Propert Plant and	Increases (Decreases) on Revaluation of Intangible d Assets	Gains (Losses) on Other Remeasurements Revaluation of Defined Increases (Benefit Plans Decreases)	Due to Change in Fair Value of Financial Liability Attributable to Change in Credi Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments Reclassified to Profit or Loss	Exchange Differences on Translation Other Reserves Of Other Gains (Losses)	Exchange - Differences on Translation	Gains or Losses on Hedges of Flow Net Hedges Investment in Foreign Operations	es) Reserve of Other Remeasuring or ler ler ler ler ler ler ler ler ler le	Change in Value of Stare of Other Comprehensive Income of Associates Gard Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Appropriated [From Profits [member]]	[Payments member (Net)	Prior Years' Profits or Losses Net Profit or Loss		
	Statement of changes in equity [abstract]						Ецирпе	III ASSEIS						Operations							
	Statement of changes in equity [line items]																				
	Equity at beginning of period Adjustments Related to Accounting Policy Changes	3	30.000.000 100.951.800						-325.319	-325.319			-325.319	0	0		0 15.870.817		37.589.802 52.570.575 90.160.377		236.657.675
	Adjustments Related to Required Changes in									0			0	0	0		0			0	0
	Accounting Policies Adjustments Related to Voluntary Changes in									0			0	0	0		0			0	0
	Accounting Policies Adjustments Related to Errors									0			0	0	0		0			0	0
	Other Restatements									0			0	0	0		0			0	0
	Restated Balances									0			0	0	0		0		0	0	0
	Transfers									0			0	0	0		0		52.570.575 -52.570.575 0	0	0
	Total Comprehensive Income (Loss)								17.713	17.713			17.713	0	0		0		14.055.936 14.055.936	14.073.649	14.073.649
	Profit (loss)									0			0	0	0		0			0	0
	Other Comprehensive Income (Loss)									0			0	0	0		0			0	0
	Issue of equity Capital Decrease									0			0	0	0		0			0	0
	Capital Decrease Capital Advance									0			0	0	0		0			0	0
	Effect of Merger or Liquidation or Division									0			0	0	0		0			0	0
	Effects of Business Combinations Under Common									0			0	0	0		0			0	0
	Control Advance Dividend Payments									0			0	0	0		0			0	0
Previous Period	Dividends Paid									0			0	0	0		0		0	0	0
01.01.2024 - 31.03.2024	Decrease through Other Distributions to Owners									0			0	0	0		0		0	0	0
	Increase (Decrease) through Treasury Share Transactions									0			0	0	0		0		0	0	0
	Increase (Decrease) through Share-Based Payment Transactions									0			0	0	0		0			0	0
	Acquisition or Disposal of a Subsidiary Increase (decrease) through changes in ownership									0			0	0	0		0		0	0	0
	interests in subsidiaries that do not result in loss of control, equity									0			0	0	0		0		0	0	0
	Transactions with noncontrolling shareholders									0			0	0	0		0		0	0	0
	Increase through Other Contributions by Owners									0			0	0	0		0		0	0	0
	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									0			0	0	0		0		0	0	0
	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									0			0	0	0		0		0	0	0
	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									0			0	0	0		0		0	0	0
	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									0			0	0	0		0		0	0	0
	Commitment for which fair Value Hedge Accounting is Applied Increase (decrease) through other changes, equity									0			0	0	0		0		0	0	0
	Equity at end of period	3	30.000.000 100.951.800	0 0	0 0 0	0 0 0 0	0 0	0 0	0 -307.606 0	-307.606	0 0	0 0	-307.606 0	0 0 0 0	0 00 0 0	0 0	0 0 15.870.817 0	0 0	90.160.377 14.055.936 104.216.313	250.731.324	250.731.324
	Statement of changes in equity [abstract]																				
	Statement of changes in equity [line items]																				
	Equity at beginning of period	3	30.000.000 100.951.800	0 0	0 0 0	0 0 0 0	0 0	0 0	0 -1.063.861 0	- L.063.861	0 0	0 0,	- .063.861	0 0 0 0	0 00 0 0	0 0	0 0 26.670.612 0	0 0	79.360.234 137.357.863 216.718.097	373.276.648 0	373.276.648
	Adjustments Related to Accounting Policy Changes									0			0	0	0		0			0	0
	Adjustments Related to Required Changes in Accounting Policies									0			0	0	0		0		0	0	0
	Adjustments Related to Voluntary Changes in Accounting Policies									0			0	0	0		0		0	0	0
	Adjustments Related to Errors									0			0	0	0		0		0	0	0
	Other Restatements									0			0	0	0		0		0	0	0
	Restated Balances									0			0	0	0		0			0	0
	Transfers									0			0	0	0		0		137.357.863		0
	Total Comprehensive Income (Loss)								124.701	124.701			124.701	0	0		0		14.688.561 14.688.561		14.813.262
	Profit (loss) Other Comprehensive Income (Loss)									0			0	0	0		0			0	0
	Other Comprehensive Income (Loss) Issue of equity									0			0	0 0	0		0			0	0
	Capital Decrease									0			0	0	0		0			0	0
	Capital Advance									0			0	0	0		0			0	0
	Effect of Merger or Liquidation or Division									0				0	0		0			0	0
	Effects of Business Combinations Under Common Control									0			0	0	0		0			0	0
	Control																				

	Advance Dividend Payments									0			0	0	0	0	0 0 0
	·									C C				o de la companya de l	· ·	· ·	
Current Period 01.01.2025 - 31.03.2025	Dividends Paid									0			0	0	0	0	0 0
01.01.2025 - 51.05.2025	Decrease through Other Distributions to Owners									0			0	0	0	0	0 0
	Increase (Decrease) through Treasury Share Transactions									0			0	0	0	0	0 0
	Increase (Decrease) through Share-Based Payment Transactions									0			0	0	0	0	0 0
	Acquisition or Disposal of a Subsidiary									0			0	0	0	0	0 0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity									0			0	0	0	0	0 0
	Transactions with noncontrolling shareholders									0			0	0	0	0	0 0 0
	Increase through Other Contributions by Owners									0			0	0	0	0	0 0
	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									0			0	0	o	o	0 0
	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									0			0	0	0	0	0 0
	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									0			0	0	0	0	0 0
	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									0			0	0	0	0	0 0
	Increase (decrease) through other changes, equity									0			0	0	0	0	0 0
	Equity at end of period	30.000.00	0 100.951.800 0	0 0	0 0	0 0	0 0	0 0	0 0	0 -939.160 0 -939.160	0 0	0 0 0	939.160 0 0	0 00 0	0 00 0	0 0 0 0 26.670.612 0	0 0 216.718.097 14.688.561 231.406.658 388.089.910 0 388.089.910