



KAMUYU AYDINLATMA PLATFORMU

FİBA PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



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



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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	100.494	39.100
Financial Investments		397.016.160	360.758.865
Financial Assets at Fair Value Through Profit or Loss	4	397.016.160	360.758.865
Trade Receivables	5	40.440.144	40.902.443
Trade Receivables Due From Related Parties	19	32.834.405	33.232.300
Trade Receivables Due From Unrelated Parties	5	7.605.739	7.670.143
Prepayments	7	3.956.213	1.014.283
Prepayments to Unrelated Parties	7	3.956.213	1.014.283
SUB-TOTAL		441.513.011	402.714.691
Total current assets		441.513.011	402.714.691
NON-CURRENT ASSETS			
Property, plant and equipment	8	2.650.439	2.838.596
Right of Use Assets	8	17.982.576	16.758.043
Intangible assets and goodwill	9	474.216	0
Deferred Tax Asset	11	2.725.812	2.352.972
Total non-current assets		23.833.043	21.949.611
Total assets		465.346.054	424.664.302
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	3.545.796	3.184.410
Current Borrowings From Related Parties	8	3.545.796	3.184.410
Lease Liabilities	8	3.545.796	3.184.410
Trade Payables	5	5.455.800	2.269.920
Trade Payables to Related Parties	19	519.656	512.354
Trade Payables to Unrelated Parties	5	4.936.144	1.757.566
Employee Benefit Obligations	10	7.268.856	3.080.354
Other Payables	6	1.927.008	1.889.035
Other Payables to Unrelated Parties	6	1.927.008	1.889.035
Current tax liabilities, current	11	35.094.325	17.321.247
Current provisions	10	7.894.590	7.829.444
Current provisions for employee benefits	10	7.894.590	7.829.444
SUB-TOTAL		61.186.375	35.574.410
Total current liabilities		61.186.375	35.574.410
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	12.967.310	12.710.684
Long Term Borrowings From Related Parties	8	12.967.310	12.710.684
Lease Liabilities	8	12.967.310	12.710.684
Non-current provisions	10	3.102.459	3.102.560
Non-current provisions for employee benefits	10	3.102.459	3.102.560
Total non-current liabilities		16.069.769	15.813.244
Total liabilities		77.256.144	51.387.654
EQUITY			
Equity attributable to owners of parent		388.089.910	373.276.648
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital		100.951.800	100.951.800
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	12	-939.160	-1.063.861
Gains (Losses) on Revaluation and Remeasurement	12	-939.160	-1.063.861
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-939.160	-1.063.861
Restricted Reserves Appropriated From Profits		26.670.612	26.670.612
Prior Years' Profits or Losses		216.718.097	79.360.234
Current Period Net Profit Or Loss		14.688.561	137.357.863
Total equity		388.089.910	373.276.648
Total Liabilities and Equity		465.346.054	424.664.302



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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		41.026.778	21.720.060
Profit (Loss)		14.688.561	14.055.936
Adjustments to Reconcile Profit (Loss)		15.022.201	24.760.011
Adjustments for depreciation and amortisation expense	8,9	1.755.117	123.813
Adjustments for provisions		189.746	1.617.480
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	189.746	1.617.480
Adjustments for Tax (Income) Expenses	11	3.603.780	23.234.102
Other adjustments for non-cash items		-2.139.096	-280
Adjustments Related to Gain and Losses on Net Monetary Position		11.612.654	-215.104
Changes in Working Capital		-2.480.442	-6.055.830
Adjustments for decrease (increase) in trade accounts receivable		-3.277.310	-10.197.014
Decrease (Increase) in Prepaid Expenses		-2.962.464	-1.810.178
Adjustments for increase (decrease) in trade accounts payable		3.393.413	1.565.265
Increase (Decrease) in Employee Benefit Liabilities		5.552.528	3.682.798
Adjustments for increase (decrease) in other operating payables		-5.186.609	703.299
Cash Flows from (used in) Operations		27.230.320	32.760.117
Income taxes refund (paid)	11	13.796.458	-11.040.057
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-40.900.415	-21.761.066
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		-40.391.814	-21.262.981
Purchase of Property, Plant, Equipment and Intangible Assets	8	-508.601	-498.085
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
INFLATION EFFECT		-64.969	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		61.394	-41.006
Net increase (decrease) in cash and cash equivalents		61.394	-41.006
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	39.100	66.761
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	100.494	25.755

	Statement of changes in equity (abstract)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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