



KAMUYU AYDINLATMA PLATFORMU

PERFORM 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	4	155.291.642	126.104.537
Trade Receivables		14.489.090	64.715.613
Trade Receivables Due From Related Parties	3	14.411.442	14.944.221
Trade Receivables Due From Unrelated Parties	5	77.648	49.771.392
Other Receivables		8.475.000	9.327.819
Other Receivables Due From Related Parties	4	8.475.000	9.327.819
Prepayments	7	2.789.182	2.082.941
SUB-TOTAL		181.044.914	202.230.910
Total current assets		181.044.914	202.230.910
NON-CURRENT ASSETS			
Property, plant and equipment	8	2.358.876	3.939.538
Right of Use Assets	9	785.845	987.340
Intangible assets and goodwill	9	88.017	101.066
Total non-current assets		3.232.738	5.027.944
Total assets		184.277.652	207.258.854
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		504.954	435.866
Current Borrowings From Related Parties		504.954	435.866
Lease Liabilities	13	504.954	435.866
Trade Payables		188.742	650.853
Trade Payables to Unrelated Parties	5	188.742	650.853
Employee Benefit Obligations	11	2.518.044	38.969.759
Other Payables		12.864.136	3.251.365
Other Payables to Related Parties	3	20.727	0
Other Payables to Unrelated Parties	6	12.843.409	3.251.365
Current tax liabilities, current	21	11.830.686	13.104.677
Other Current Liabilities		0	1.101
SUB-TOTAL		27.906.562	56.413.621
Total current liabilities		27.906.562	56.413.621
NON-CURRENT LIABILITIES			
Non-current provisions		2.047.174	1.658.147
Non-current provisions for employee benefits	11	2.047.174	1.658.147
Deferred Tax Liabilities	21	238.152	33.942
Total non-current liabilities		2.285.326	1.692.089
Total liabilities		30.191.888	58.105.710
EQUITY			
Equity attributable to owners of parent		154.085.764	149.153.144
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital		86.184.123	86.184.123
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-961.613	-826.896
Gains (Losses) on Revaluation and Remeasurement		-961.613	-826.896
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-961.613	-826.896
Restricted Reserves Appropriated From Profits	12	22.672.668	22.672.668
Prior Years' Profits or Losses		11.123.249	-46.404.032
Current Period Net Profit Or Loss		5.067.337	57.527.281
Total equity		154.085.764	149.153.144
Total Liabilities and Equity		184.277.652	207.258.854

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	14	43.088.264	42.789.700
Cost of sales	14	-7.229.379	-10.806.648
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		35.858.885	31.983.052
GROSS PROFIT (LOSS)		35.858.885	31.983.052
General Administrative Expenses	16	-14.208.505	-10.264.020
Other Income from Operating Activities	17	731.316	764.222
Other Expenses from Operating Activities	17	-5.721.674	-19.499.514
PROFIT (LOSS) FROM OPERATING ACTIVITIES		16.660.022	2.983.740
Investment Activity Income	19	14.949.322	18.780.295
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		31.609.344	21.764.035
Finance income	18	189.315	150.349
Finance costs	18	-182.737	0
Gains (losses) on net monetary position	24	-14.134.112	-16.792.768
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		17.481.810	5.121.616
Tax (Expense) Income, Continuing Operations		-12.414.473	-8.656.874
Current Period Tax (Expense) Income	20	-12.152.526	-8.563.200
Deferred Tax (Expense) Income	20	-261.947	-93.674
PROFIT (LOSS) FROM CONTINUING OPERATIONS		5.067.337	-3.535.258
PROFIT (LOSS)		5.067.337	-3.535.258
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		5.067.337	-3.535.258
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		-134.717	-137.250
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-134.717	-137.250
Deferred Tax (Expense) Income	20	57.737	45.750
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-192.454	-183.000
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-134.717	-137.250
TOTAL COMPREHENSIVE INCOME (LOSS)		4.932.620	-3.672.508
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		4.932.620	-3.672.508

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		39.903.077	17.622.768
Profit (Loss)		5.067.337	-3.535.258
Adjustments to Reconcile Profit (Loss)		24.115.181	24.439.060
Adjustments for depreciation and amortisation expense	8,9	1.171.067	748.114
Adjustments for provisions		361.035	134.077
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	361.035	134.077
Adjustments for Interest (Income) Expenses		-189.315	48.270
Adjustments for Interest Income	18	-189.315	48.270
Adjustments for Tax (Income) Expenses	20	12.414.473	8.599.266
Other adjustments for non-cash items		-707.341	-1.376.999
Adjustments Related to Gain and Losses on Net Monetary Position		11.065.262	16.286.332
Changes in Working Capital		23.847.375	2.209.818
Adjustments for decrease (increase) in trade accounts receivable		50.226.523	18.540.813
Decrease (Increase) in Trade Accounts Receivables from Related Parties		532.779	-2.381.903
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		49.693.744	20.922.716
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		852.819	-42.812
Decrease (Increase) in Other Related Party Receivables Related with Operations		852.819	-42.812
Adjustments for increase (decrease) in trade accounts payable		-462.111	201.616
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-462.111	201.616
Increase (Decrease) in Employee Benefit Liabilities		-36.451.715	-20.314.471
Adjustments for increase (decrease) in other operating payables		9.612.771	3.824.672
Increase (Decrease) in Other Operating Payables to Related Parties		20.727	-14.302
Increase (Decrease) in Other Operating Payables to Unrelated Parties		9.592.044	3.838.974
Other Adjustments for Other Increase (Decrease) in Working Capital		69.088	0
Increase (Decrease) in Other Payables Related with Operations		69.088	0
Cash Flows from (used in) Operations		53.029.893	23.113.620
Income taxes refund (paid)	20	-13.126.816	-5.490.852
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.028.675	-42.655
Proceeds from sales of property, plant, equipment and intangible assets	8,9	3.026.375	0
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-1.997.700	-42.655
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-215.221	-183.200
Payments of Lease Liabilities	9	-404.536	-183.200
Interest Received	18	189.315	0
INFLATION EFFECT		-11.529.426	-13.004.102
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		29.187.105	4.392.811
Net increase (decrease) in cash and cash equivalents		29.187.105	4.392.811
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	126.104.537	99.329.797
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	155.291.642	103.722.608

[illegible]

Current Period 01.01.2025 - 31.03.2025													
	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	86.184.123		-961.613		22.672.668	11.123.249	5.067.337	154.085.764		154.085.764