



KAMUYU AYDINLATMA PLATFORMU

OSMANLI 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	66.144.390	62.542.071
Financial Investments	5	58.278.838	70.641.984
Trade Receivables	6	8.869.427	1.722.345
Trade Receivables Due From Related Parties		506.805	1.722.345
Trade Receivables Due From Unrelated Parties		8.362.622	0
Other Receivables	7	0	62.036
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		0	62.036
Prepayments		761.430	143.308
Current Tax Assets	15	32.853	7.135.637
Other current assets		8.669	0
Other Current Assets Due From Unrelated Parties		8.669	0
SUB-TOTAL		134.095.607	142.247.381
Total current assets		134.095.607	142.247.381
NON-CURRENT ASSETS			
Property, plant and equipment	8	24.537	37.635
Fixtures and fittings		24.537	37.635
Intangible assets and goodwill	9	237.136	147.203
Other intangible assets		237.136	147.203
Deferred Tax Asset	15	2.902.304	443.204
Total non-current assets		3.163.977	628.042
Total assets		137.259.584	142.875.423
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	6.494.676	5.473.345
Trade Payables to Related Parties		4.003.889	3.217.663
Trade Payables to Unrelated Parties		2.490.787	2.255.682
Employee Benefit Obligations	10	1.025.649	743.000
Other Payables	7	1.270.164	0
Current provisions	10	3.213.018	500.585
Current provisions for employee benefits		1.430.235	500.585
Insurance Technical Reserves		1.782.783	0
Other Current Liabilities		2.667	
Other Current Liabilities to Related Parties		2.667	
SUB-TOTAL		12.006.174	6.716.930
Total current liabilities		12.006.174	6.716.930
NON-CURRENT LIABILITIES			
Non-current provisions	10	562.719	531.254
Non-current provisions for employee benefits		562.719	531.254
Total non-current liabilities		562.719	531.254
Total liabilities		12.568.893	7.248.184
EQUITY			
Equity attributable to owners of parent		124.690.691	135.627.239
Issued capital	11	75.000.000	75.000.000
Inflation Adjustments on Capital	11	93.426.376	93.426.376
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		446.111	217.750
Gains (Losses) on Revaluation and Remeasurement		446.111	217.750
Gains (Losses) on Remeasurements of Defined Benefit Plans		446.111	217.750
Restricted Reserves Appropriated From Profits	11	3.422.494	3.422.494
Legal Reserves		3.422.494	3.422.494
Prior Years' Profits or Losses	11	-36.181.958	-38.772.098
Current Period Net Profit Or Loss		-11.422.332	2.332.717
Total equity		124.690.691	135.627.239
Total Liabilities and Equity		137.259.584	142.875.423

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	12	4.903.010	7.351.441
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.903.010	7.351.441
GROSS PROFIT (LOSS)		4.903.010	7.351.441
General Administrative Expenses	13	-12.249.801	-8.516.436
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-7.346.791	-1.164.995
Investment Activity Income	15	7.698.970	14.955.207
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		352.179	13.790.212
Gains (losses) on net monetary position	19	-14.331.479	-15.214.326
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-13.979.300	-1.424.114
Tax (Expense) Income, Continuing Operations		2.556.968	-1.906.300
Current Period Tax (Expense) Income			-2.173.012
Deferred Tax (Expense) Income	15	2.556.968	266.712
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-11.422.332	-3.330.414
PROFIT (LOSS)		-11.422.332	-3.330.414
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-11.422.332	-3.330.414
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		228.361	-34.040
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	326.230	36.174
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-97.869	-70.214
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets		-97.869	-70.214
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		228.361	-34.040
TOTAL COMPREHENSIVE INCOME (LOSS)		-11.193.971	-3.364.454
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-11.193.971	-3.364.454

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		11.569.613	5.960.799
Profit (Loss)		-11.422.332	3.330.483
Profit (Loss) from Continuing Operations		-11.422.332	3.330.483
Adjustments to Reconcile Profit (Loss)		9.074.048	22.198.357
Adjustments for depreciation and amortisation expense	13	53.520	40.743
Adjustments for provisions		3.223.443	2.301.996
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.223.443	2.301.996
Adjustments for Interest (Income) Expenses		127.989	-68.765
Adjustments for interest expense		127.989	-68.765
Adjustments for Income Arised from Government Grants		-45.395	
Adjustments for Tax (Income) Expenses	15	-2.556.968	2.173.011
Other adjustments for non-cash items		8.271.459	17.751.372
Changes in Working Capital		-6.945.469	8.704.889
Decrease (Increase) in Financial Investments		-12.363.146	8.929.136
Adjustments for decrease (increase) in trade accounts receivable		7.147.082	997.918
Decrease (Increase) in Trade Accounts Receivables from Related Parties		7.147.082	997.918
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-62.036	17.517
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-62.036	17.517
Adjustments for increase (decrease) in trade accounts payable		-1.021.331	-1.159.119
Increase (Decrease) in Trade Accounts Payables to Related Parties		-786.226	-514.907
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-235.105	-644.212
Increase (Decrease) in Employee Benefit Liabilities		8.670	-319.420
Adjustments for increase (decrease) in other operating payables		-654.708	238.857
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-654.708	238.857
Cash Flows from (used in) Operations		-9.293.753	34.233.729
Interest received			68.765
Payments Related with Provisions for Employee Benefits	10		2.020.437
Income taxes refund (paid)		-7.102.784	2.250.515
Other inflows (outflows) of cash		27.966.150	-32.612.647
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-130.354	0
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-130.354	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		11.439.259	5.960.799
Effect of exchange rate changes on cash and cash equivalents		-7.836.940	-27.475.212
Net increase (decrease) in cash and cash equivalents		3.602.319	-21.514.413
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	62.542.071	84.056.484
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	66.144.390	62.542.071

[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	11	75.000.000	93.426.376	446.111		3.422.494	-36.181.958	-11.422.332	124.690.691		124.690.691	