



KAMUYU AYDINLATMA PLATFORMU

PHİLLİP 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	37.838	32.915
Financial Investments	4	83.630.478	89.953.434
Trade Receivables		3.223.672	4.113.814
Trade Receivables Due From Related Parties	6.24	2.989.889	3.814.463
Trade Receivables Due From Unrelated Parties	6	233.783	299.351
Other Receivables		125.406	153.345
Other Receivables Due From Related Parties	7.24	0	37.643
Other Receivables Due From Unrelated Parties	7	125.406	115.702
Prepayments		1.312.756	442.158
Prepayments to Unrelated Parties	8	1.312.756	442.158
SUB-TOTAL		88.330.150	94.695.666
Total current assets		88.330.150	94.695.666
NON-CURRENT ASSETS			
Property, plant and equipment	9	392.302	422.948
Right of Use Assets	10	3.040.593	2.600.678
Intangible assets and goodwill		48.028	54.769
Other intangible assets	11	48.028	54.769
Total non-current assets		3.480.923	3.078.395
Total assets		91.811.073	97.774.061
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		485.488	341.988
Current Borrowings From Related Parties		485.488	341.988
Lease Liabilities	5	485.488	341.988
Other Financial Liabilities		7.234	36.072
Other Miscellaneous Financial Liabilities	5	7.234	36.072
Trade Payables		408.321	635.955
Trade Payables to Unrelated Parties	6	408.321	635.955
Employee Benefit Obligations	12	2.182.096	1.266.325
Other Payables		423.713	494.912
Other Payables to Unrelated Parties	7	423.713	494.912
Current tax liabilities, current	23	3.038.113	2.602.046
Current provisions		492.833	245.572
Current provisions for employee benefits	14	492.833	245.572
SUB-TOTAL		7.037.798	5.622.870
Total current liabilities		7.037.798	5.622.870
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.651.581	1.287.008
Long Term Borrowings From Unrelated Parties		1.651.581	1.287.008
Lease Liabilities	5	1.651.581	1.287.008
Non-current provisions		150.109	314.149
Non-current provisions for employee benefits	14	150.109	314.149
Deferred Tax Liabilities	23	115.035	126.612
Total non-current liabilities		1.916.725	1.727.769
Total liabilities		8.954.523	7.350.639
EQUITY			
Equity attributable to owners of parent		82.856.550	90.423.422
Issued capital	15	70.000.000	70.000.000
Inflation Adjustments on Capital	15	69.774.883	69.774.883
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-190.701	-83.902
Gains (Losses) on Revaluation and Remeasurement		-190.701	-83.902
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-190.701	-83.902
Restricted Reserves Appropriated From Profits		12.209	12.209
Legal Reserves	15	12.209	12.209
Prior Years' Profits or Losses	15	-49.279.768	-32.926.232

Current Period Net Profit Or Loss	15	-7.460.073	-16.353.536
Total equity		82.856.550	90.423.422
Total Liabilities and Equity		91.811.073	97.774.061



Profit or loss [abstract]

Presentation Currency	TL
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	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	16	8.816.428	5.273.122
Cost of sales	16	-1.705.135	-1.537.207
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.111.293	3.735.915
GROSS PROFIT (LOSS)		7.111.293	3.735.915
General Administrative Expenses	17	-15.316.700	-8.561.121
Marketing Expenses	17	-49.181	0
Other Income from Operating Activities	17	9.422.102	5.091.224
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.167.514	266.018
Investment Activity Income	20	0	198.908
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.167.514	464.926
Finance costs	21	-66.823	-108.490
Gains (losses) on net monetary position	22	-7.852.604	-5.983.092
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-6.751.913	-5.626.656
Tax (Expense) Income, Continuing Operations		-708.160	-14.221
Current Period Tax (Expense) Income	23	-673.966	0
Deferred Tax (Expense) Income	23	-34.194	-14.221
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-7.460.073	-5.640.877
PROFIT (LOSS)		-7.460.073	-5.640.877
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-7.460.073	-5.640.877
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			

Statement of 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 Other Comprehensive Income			
PROFIT (LOSS)		-7.460.073	
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-152.570	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-152.570	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		45.771	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		45.771	0
Deferred Tax (Expense) Income		45.771	
OTHER COMPREHENSIVE INCOME (LOSS)		-106.799	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-7.566.872	0
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		-7.566.872	

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		-5.891.177	-8.401.778
Profit (Loss)		-7.460.073	-5.640.877
Profit (Loss) from Continuing Operations		-7.460.073	-5.640.877
Adjustments to Reconcile Profit (Loss)		904.475	-876.923
Adjustments for depreciation and amortisation expense	9.10.11	439.749	424.156
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		325.659	80.794
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	325.659	80.794
Adjustments for Interest (Income) Expenses		66.823	-490.281
Adjustments for interest expense	21	66.823	-490.281
Adjustments for fair value losses (gains)	20	0	-198.908
Other Adjustments for Fair Value Losses (Gains)			-198.908
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method			0
Adjustments for Tax (Income) Expenses	23	708.160	14.221
Adjustments for losses (gains) on disposal of non-current assets			0
Adjustments Related to Gain and Losses on Net Monetary Position		-635.916	-706.905
Changes in Working Capital		664.421	-2.004.999
Adjustments for decrease (increase) in trade accounts receivable		890.142	-1.384.398
Decrease (Increase) in Trade Accounts Receivables from Related Parties		824.574	-1.384.398
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		65.568	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		27.939	-349.820
Decrease (Increase) in Other Related Party Receivables Related with Operations		37.643	-220.357
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-9.704	-129.463
Adjustments for Decrease (Increase) in Contract Assets			0
Decrease (Increase) in Prepaid Expenses		-870.598	-1.212.717
Adjustments for increase (decrease) in trade accounts payable		-227.634	400.867
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-227.634	400.867
Increase (Decrease) in Employee Benefit Liabilities		915.771	315.014
Adjustments for Increase (Decrease) in Contract Liabilities			0
Adjustments for increase (decrease) in other operating payables		-71.199	226.055
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-71.199	226.055
Other Adjustments for Other Increase (Decrease) in Working Capital			0
Cash Flows from (used in) Operations		-5.891.177	-8.522.799
Income taxes refund (paid)		0	121.021
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		6.322.956	8.423.565
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		6.322.956	8.423.565
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	4	0	0
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets			0
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-429.865	18.439.983

Proceeds from Issuing Shares or Other Equity Instruments			0
Proceeds from Capital Advances		0	17.953.498
Payments to Acquire Entity's Shares or Other Equity Instruments			0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0
Proceeds from borrowings			0
Repayments of borrowings			0
Payments of Lease Liabilities		-363.042	-3.796
Interest paid	21	-66.823	-108.490
Interest Received		0	598.771
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.914	18.461.770
Net increase (decrease) in cash and cash equivalents		1.914	18.461.770
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	32.915	726
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		3.009	269
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	37.838	18.462.765

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