

KAMUYU AYDINLATMA PLATFORMU

PERFORM PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	CPATURK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Perform Portföy Yönetimi A.Ş.

Yönetim Kuruluna

Giriş

Perform Portföy Yönetimi A.Ş ("Şirket") 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özeti dahil olmak üzere diğer açıklayıcı dipnotların ("ara dönem finansal bilgi") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Şirket'in 30 Haziran 2025 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle, gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.



Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	148.683.377	133.679.
Trade Receivables		15.790.918	68.602.
Trade Receivables Due From Related Parties	3	12.518.353	15.841.
Trade Receivables Due From Unrelated Parties	5	3.272.565	52.761.
Other Receivables		0	9.888.
Other Receivables Due From Related Parties	4	0	9.888
Prepayments	7	2.119.760	2.208
SUB-TOTAL		166.594.055	214.378
Total current assets		166.594.055	214.378
NON-CURRENT ASSETS			
Property, plant and equipment	8	2.373.869	4.176
Right of Use Assets	9	1.823.982	1.046
Intangible assets and goodwill	9	77.684	107
Total non-current assets		4.275.535	5.329
Total assets		170.869.590	219.708
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.080.859	462
Current Borrowings From Related Parties		1.080.859	462
Lease Liabilities	13	1.080.859	462
Trade Payables		254.268	689
Trade Payables to Unrelated Parties	5	254.268	689
Employee Benefit Obligations	11	2.493.778	41.310
Other Payables		862.444	3.446
Other Payables to Related Parties	3	81.650	
Other Payables to Unrelated Parties	6	780.794	3.446
Current tax liabilities, current	21	11.341.524	13.893
Other Current Liabilities		0	:
SUB-TOTAL		16.032.873	59.802
Total current liabilities		16.032.873	59.80
NON-CURRENT LIABILITIES			
Long Term Borrowings		765.954	
Long Term Borrowings From Related Parties		765.954	
Lease Liabilities	13	765.954	
Non-current provisions		2.587.725	1.75
Non-current provisions for employee benefits	11	2.587.725	1.75
Deferred Tax Liabilities	21	83.153	3!
Total non-current liabilities		3.436.832	1.793
Total liabilities		19.469.705	61.59
EQUITY			
Equity attributable to owners of parent		151.399.885	158.112
Issued capital	12	30.000.000	30.000
Inflation Adjustments on Capital		93.162.980	93.162
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.026.252	-876
Gains (Losses) on Revaluation and Remeasurement		-1.026.252	-876
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-1.026.252	-876
Restricted Reserves Appropriated From Profits	12	29.539.532	24.034
Prior Years' Profits or Losses		-24.003.361	-49.191
Current Period Net Profit Or Loss		23.726.986	60.982
Total equity		151.399.885	158.112
. July		131.333.003	100.112



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	94.923.981	87.610.263		
Cost of sales	14	-26.640.423	-16.246.629		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		68.283.558	71.363.634		
GROSS PROFIT (LOSS)		68.283.558	71.363.634		
General Administrative Expenses	16	-27.354.517	-22.240.308		
Other Income from Operating Activities	17	779.559	2.396.349		
Other Expenses from Operating Activities	17	-6.075.073	-21.244.065		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		35.633.527	30.275.610		
Investment Activity Income	19	35.330.929	30.950.539		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		70.964.456	61.226.149		
Finance income	18	337.837	261.684		
Finance costs	18	-423.281	0		
Gains (losses) on net monetary position	24	-22.712.093	-28.153.637		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX	27	48.166.919	33.334.196		
Tax (Expense) Income, Continuing Operations		-24.439.933	-19.681.768		
Current Period Tax (Expense) Income	20	-24.328.608	-19.800.090		
Deferred Tax (Expense) Income	20	-111.325	118.322		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.726.986	13.652.428		
PROFIT (LOSS)		23.726.986	13.652.428		
Profit (loss), attributable to [abstract]		23.120.300	13.032.420		
Non-controlling Interests		0	0		
Owners of Parent		23.726.986	13.652.428		
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		-149.687	-248.891		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-149.687	-248.891		
Deferred Tax (Expense) Income	20	64.151	106.667		
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-213.838	-355.558		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-149.687	-248.891		
TOTAL COMPREHENSIVE INCOME (LOSS)		23.577.299	13.403.537		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		23.577.299	13.403.537		



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		65.123.393	57.813.97
Profit (Loss)		23.726.986	13.652.42
Adjustments to Reconcile Profit (Loss)		44.935.289	45.696.91
Adjustments for depreciation and amortisation expense	8,9	2.117.617	1.594.33
Adjustments for provisions		919.809	317.95
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	919.809	317.95
Adjustments for Interest (Income) Expenses		-337.837	86.95
Adjustments for Interest Income	18	-337.837	86.95
Adjustments for Tax (Income) Expenses	20	24.439.933	19.589.20
Other adjustments for non-cash items		87.131	-2.042.04
Adjustments Related to Gain and Losses on Net Monetary Position		17.708.636	26.150.45
Changes in Working Capital		22.248.174	12.666.2
Adjustments for decrease (increase) in trade accounts receivable		52.811.982	15.773.93
Decrease (Increase) in Trade Accounts Receivables from Related Parties		3.323.526	-4.646.20
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		49.488.456	20.420.1
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		9.888.116	16.003.20
Decrease (Increase) in Other Related Party Receivables Related with Operations		9.888.116	16.003.2
Adjustments for increase (decrease) in trade accounts payable		-435.680	725.98
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-435.680	725.98
Increase (Decrease) in Employee Benefit Liabilities		-38.816.788	-19.029.73
Adjustments for increase (decrease) in other operating payables		-2.584.222	-807.16
Increase (Decrease) in Other Operating Payables to Related Parties		81.650	26.14
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.665.872	-833.30
Other Adjustments for Other Increase (Decrease) in Working Capital		1.384.766	
Increase (Decrease) in Other Payables Related with Operations		1.384.766	
Cash Flows from (used in) Operations		90.910.449	72.015.6
Income taxes refund (paid)	20	-25.787.056	-14.201.6
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		999.005	-215.9
Proceeds from sales of property, plant, equipment and intangible assets	8,9	-2.209.154	-215.9
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	3.208.159	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-32.014.134	-37.625.6
Payments of Lease Liabilities	9	-2.062.198	-358.29
Dividends Paid		-30.289.773	-37.267.39
Interest Received	18	337.837	
INFLATION EFFECT		-19.104.174	-20.880.29
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		15.004.090	-907.9
Net increase (decrease) in cash and cash equivalents		15.004.090	-907.96
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	133.679.285	105.296.26
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	148.683.375	104.388.30



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Unconsolidated

								Equity						
														1
							Equity attributable to owners of	parent [member]						
		Footnote Reference				ner Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earnii				
			Jesuod Canita	al Inflation Adjustments on Cap	anital	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]				Non-controlling interests [member]	
			issued capita	ar imation Aujustinents on eup		Complete section and temperature (member)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	кезические этрория са толгола (петье)	Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]											l		
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		30.000.00	93.162	62.932	-630.349			17.281.719	-25.569.159	20.397.948	134.643.091		134.643.09
	Adjustments Related to Required Changes in													
	Accounting Policies Adjustments Related to Voluntary Changes in													
	Accounting Policies Adjustments Related to Errors													
	Other Restatements													
	Restated Balances													
	Transfers			0	0	0			6.752.869	13.645.079	-20.397.948	0		
	Total Comprehensive Income (Loss)			0	0	-248.891			0	0	13.652.428	13.403.537		13.403.53
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
od 5.2024	Dividends Paid									-37.267.394		-37.267.394		-37.267.39
	Decrease through Other Distributions to Owners													
П.	Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment													
	Transactions													
٠,	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				nn ear							1/2=		a-r =
	Equity at end of period		30.000.00	93.162	b2.932	-879.240			24.034.588	-49.191.474	13.652.428	110.779.234		110.779.23
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		30.000.00	93.162	62.980	-876.565			24.034.552	-49.191.393	60.982.785	158.112.359		158.112.35
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in													
	Accounting Policies Adjustments Related to Voluntary Changes in													
	Accounting Policies													
	Adjustments Related to Errors Other Restatements													
	Restated Balances													
	Transfers			0	0	0			5.504.980	55.477.805	-60.982.785	0		
	Total Comprehensive Income (Loss)			0	0	-149.687			5.504.300	55.411.005		23.577.299		23.577.29
	Profit (loss)					145,001					21. 20.000			
	Other Comprehensive Income (Loss)													
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													

rrent Period							-30.289.773		-30.289.773	-30.289.773
025 - 30.06.2025	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	93.162.980	-1.026.252		29.539.532	-24.003.361	23.726.986	151.399.885	151.399.885