Date and time of publication on KAP: 16.10.2025 17:39:36
https://www.kap.org.tr/en/Bildirim/1505074

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	361.066	44.559
Financial Investments	4	422.759.831	411.127.551
Financial Assets at Fair Value Through Profit or Loss	4	422.759.831	411.127.551
Trade Receivables	5	50.138.264	46.613.190
Trade Receivables Due From Related Parties	19	39.919.298	37.872.151
Trade Receivables Due From Unrelated Parties	5	10.218.966	8.741.039
Prepayments	7	2.498.555	1.155.896
Prepayments to Unrelated Parties	7	2.498.555	1.155.896
SUB-TOTAL		**475.757.716**	**458.941.196**
Total current assets		**475.757.716**	**458.941.196**
NON-CURRENT ASSETS			
Property, plant and equipment	8	4.802.548	3.234.917
Right of Use Assets	8	19.215.742	19.097.780
Intangible assets and goodwill	9	449.501	0
Deferred Tax Asset	11	3.551.361	2.681.491
Total non-current assets		**28.019.152**	**25.014.188**
Total assets		**503.776.868**	**483.955.384**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	4.719.045	3.629.013
Current Borrowings From Unrelated Parties	8	4.719.045	3.629.013
Lease Liabilities	8	4.719.045	3.629.013
Trade Payables	5	4.937.140	2.586.844
Trade Payables to Related Parties	19	509.797	583.889
Trade Payables to Unrelated Parties	5	4.427.343	2.002.955
Employee Benefit Obligations	10	3.472.004	3.510.429
Other Payables	6	2.096.863	2.152.781
Other Payables to Unrelated Parties	6	2.096.863	2.152.781
Current tax liabilities, current	11	30.060.630	19.739.617
Current provisions	10	9.078.712	8.922.580
Current provisions for employee benefits	10	9.078.712	8.922.580
SUB-TOTAL		**54.364.394**	**40.541.264**
Total current liabilities		**54.364.394**	**40.541.264**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	11.907.910	14.485.334
Long Term Borrowings From Unrelated Parties	8	11.907.910	14.485.334
Lease Liabilities	8	11.907.910	14.485.334
Non-current provisions	10	3.751.968	3.535.736
Non-current provisions for employee benefits	10	3.751.968	3.535.736
Total non-current liabilities		**15.659.878**	**18.021.070**
Total liabilities		**70.024.272**	**58.562.334**
EQUITY			
Equity attributable to owners of parent		433.752.596	425.393.050
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital		119.235.120	119.235.120
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	12	-1.085.934	-1.212.396
Gains (Losses) on Revaluation and Remeasurement	12	-1.085.934	-1.212.396
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-1.085.934	-1.212.396
Restricted Reserves Appropriated From Profits		59.470.314	30.394.329
Prior Years' Profits or Losses		110.395.629	90.440.407
Current Period Net Profit Or Loss		115.737.467	156.535.590
Total equity		**433.752.596**	**425.393.050**
Total Liabilities and Equity		**503.776.868**	**483.955.384**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	333.202.117	289.112.217	118.322.120	114.016.416
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		333.202.117	289.112.217	118.322.120	114.016.416
GROSS PROFIT (LOSS)		333.202.117	289.112.217	118.322.120	114.016.416
General Administrative Expenses	14,15	-175.106.716	-138.472.858	-50.634.646	-55.533.206
Marketing Expenses	14,15	-2.775.609	-5.282.483	-914.481	-250.873
PROFIT (LOSS) FROM OPERATING ACTIVITIES		155.319.792	145.356.876	66.772.993	58.232.337
Investment Activity Income	17	134.586.293	104.406.415	45.337.276	32.260.888
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		289.906.085	249.763.291	112.110.269	90.493.225
Gains (losses) on net monetary position	16	-91.982.733	-88.211.276	-28.383.995	-29.511.630
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		197.923.352	161.552.015	83.726.274	60.981.595
Tax (Expense) Income, Continuing Operations	11	-82.185.885	-66.400.243	-30.687.113	-25.200.349
Current Period Tax (Expense) Income		-83.109.953	-69.563.735	-31.216.318	-27.739.409
Deferred Tax (Expense) Income		924.068	3.163.492	529.205	2.539.060
PROFIT (LOSS) FROM CONTINUING OPERATIONS		115.737.467	95.151.772	53.039.161	35.781.246
PROFIT (LOSS)		115.737.467	95.151.772	53.039.161	35.781.246
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		115.737.467	95.151.772	53.039.161	35.781.246
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		126.462	-94.799	127.742	17.713
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	180.660	-135.427	182.488	25.305
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-54.198	40.628	-54.746	-7.592
Deferred Tax (Expense) Income	11	-54.198	40.628	-54.746	-7.592
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**126.462**	**-94.799**	**127.742**	**17.713**
TOTAL COMPREHENSIVE INCOME (LOSS)		**115.863.929**	**95.056.973**	**53.166.903**	**35.798.959**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		115.863.929	95.056.973	53.166.903	35.798.959

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**122.732.752**	**87.910.509**
Profit (Loss)		115.737.467	95.151.772
Adjustments to Reconcile Profit (Loss)		**76.498.234**	**38.695.356**
Adjustments for depreciation and amortisation expense	8,9	6.658.570	1.984.421
Adjustments for provisions		1.334.472	2.489.266
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	1.334.472	2.489.266
Adjustments for Tax (Income) Expenses	11	63.370.336	30.111.328
Other adjustments for non-cash items		-7.265.523	-820.827
Adjustments Related to Gain and Losses on Net Monetary Position		12.400.379	4.931.168
Changes in Working Capital		**-14.748.110**	**-28.713.451**
Adjustments for decrease (increase) in trade accounts receivable		-12.975.430	-30.304.975
Decrease (Increase) in Prepaid Expenses		-1.386.352	-1.766.455
Adjustments for increase (decrease) in trade accounts payable		2.874.753	1.277.118
Increase (Decrease) in Employee Benefit Liabilities		1.755.676	2.325.342
Adjustments for increase (decrease) in other operating payables		-5.016.757	-244.481
Cash Flows from (used in) Operations		**177.487.591**	**105.133.677**
Payments Related with Provisions for Employee Benefits	10	-835.646	0
Income taxes refund (paid)	11	-53.919.193	-17.223.168
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-14.586.321**	**-87.919.549**
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		-11.570.788	-86.115.053
Proceeds from sales of property, plant, equipment and intangible assets	8	0	114.689
Purchase of Property, Plant, Equipment and Intangible Assets	8	-3.015.533	-1.919.185
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-107.504.383**	**0**
Dividends Paid		-107.504.383	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		642.048	-9.040
Net increase (decrease) in cash and cash equivalents		642.048	-9.040
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**44.559**	**76.082**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-325.541	-5.521
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**361.066**	**61.521**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Equity																																																
		Equity attributable to owners of parent [member]																																															Non-controlling interests [member]	
													Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss													Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss																			Retained Earnings					
														Gains/Losses on Revaluation and Remeasurement [member]													Reserve Of Gains or Losses on Hedge				Gains (Losses) on Revaluation and Reclassification																			
		Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	Accumulated Gains (Losses) from Investments in Equity Instruments	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)		Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive İncome Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)		Exchange Differences on Translation	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge		Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments		Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)		Restricted Reserves Appropriated From Profits [member]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Prior Years' Profits or Losses	Net Profit or Loss				
Previous Period 01.01.2024 - 30.09.2024																																																		
Statement of changes in equity [abstract]																																																		
Statement of changes in equity [line items]																																																		
Equity at beginning of period		30.000.000	119.235.120														-370.739		-370.739						-370.739					0				0						0	18.086.621				42.837.901	59.910.214	102.748.115	269.699.117		269.699.117
Adjustments Related to Accounting Policy Changes																			0						0					0				0						0							0	0		0
Adjustments Related to Required Changes in Accounting Policies																			0						0					0				0						0							0	0		0
Adjustments Related to Voluntary Changes in Accounting Policies																			0						0					0				0						0							0	0		0
Adjustments Related to Errors																			0						0					0				0						0							0	0		0
Other Restatements																			0						0					0				0						0							0	0		0
Restated Balances																			0						0					0				0						0							0	0		0
Transfers																			0						0					0				0						0	12.307.708				47.602.506	-59.910.214	-12.307.708	0		0
Total Comprehensive Income (Loss)																	-94.799		-94.799						-94.799					0				0						0						95.151.772	95.151.772	95.056.973		95.056.973
Profit (loss)																			0						0					0				0						0							0	0		0
Other Comprehensive Income (Loss)																			0						0					0				0						0							0	0		0
Issue of equity																			0						0					0				0						0							0	0		0
Capital Decrease																			0						0					0				0						0							0	0		0
Capital Advance																			0						0					0				0						0							0	0		0
Effect of Merger or Liquidation or Division																			0						0					0				0						0							0	0		0
Effects of Business Combinations Under Common Control																			0						0					0				0						0							0	0		0
Advance Dividend Payments																			0						0					0				0						0							0	0		0
Dividends Paid																			0						0					0				0						0							0	0		0
Decrease through Other Distributions to Owners																			0						0					0				0						0							0	0		0
Increase (Decrease) through Treasury Share Transactions																			0						0					0				0						0							0	0		0
Increase (Decrease) through Share-Based Payment Transactions																			0						0					0				0						0							0	0		0
Acquisition or Disposal of a Subsidiary																			0						0					0				0						0							0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																			0						0					0				0						0							0	0		0
Transactions with noncontrolling shareholders																			0						0					0				0						0							0	0		0
Increase through Other Contributions by Owners																			0						0					0				0						0							0	0		0
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																			0						0					0				0						0							0	0		0
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																			0						0					0				0						0							0	0		0
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																			0						0					0				0						0							0	0		0
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																			0						0					0				0						0							0	0		0
Increase (decrease) through other changes, equity																			0						0					0				0						0							0	0		0
Equity at end of period		30.000.000	119.235.120	0	0	0	0	0	0	0	0	0	0	0	0	0	-465.538	0	-465.538	0	0	0	0	0	-465.538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30.394.329	0	0	0	90.440.407	95.151.772	185.592.179	364.756.090	0	364.756.090
Statement of changes in equity [abstract]																																																		
Statement of changes in equity [line items]																																																		
Equity at beginning of period		30.000.000	119.235.120	0	0	0	0	0	0	0	0	0	0	0	0	0	-1.212.396	0	-1.212.396	0	0	0	0	0	-1.212.396	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30.394.329	0	0	0	90.440.407	156.535.590	246.975.997	425.393.050	0	425.393.050
Adjustments Related to Accounting Policy Changes																			0						0					0				0						0							0	0		0
Adjustments Related to Required Changes in Accounting Policies																			0						0					0				0						0							0	0		0
Adjustments Related to Voluntary Changes in Accounting Policies																			0						0					0				0						0							0	0		0
Adjustments Related to Errors																			0						0					0				0						0							0	0		0
Other Restatements																			0						0					0				0						0							0	0		0
Restated Balances																			0						0					0				0						0							0	0		0
Transfers																			0						0					0				0						0	29.075.985				127.459.605	-156.535.590	-29.075.985	0		0
Total Comprehensive Income (Loss)																	126.462		126.462						126.462					0				0						0						115.737.467	115.737.467	115.863.929		115.863.929
Profit (loss)																			0						0					0				0						0							0	0		0
Other Comprehensive Income (Loss)																			0						0					0				0						0							0	0		0
Issue of equity																			0						0					0				0						0							0	0		0
Capital Decrease																			0						0					0				0						0							0	0		0
Capital Advance																			0						0					0				0						0							0	0		0
Effect of Merger or Liquidation or Division																			0						0					0				0						0							0	0		0
Effects of Business Combinations Under Common Control																			0						0					0				0						0							0	0		0

	Advance Dividend Payments																		0						0					0				0							0							0	0		0
Current Period 01.01.2025 - 30.09.2025	Dividends Paid																		0						0					0				0							0					-107.504.383		-107.504.383	-107.504.383		-107.504.383
	Decrease through Other Distributions to Owners																		0						0					0				0							0							0	0		0
	Increase (Decrease) through Treasury Share Transactions																		0						0					0				0							0							0	0		0
	Increase (Decrease) through Share-Based Payment Transactions																		0						0					0				0							0							0	0		0
	Acquisition or Disposal of a Subsidiary																		0						0					0				0							0							0	0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																		0						0					0				0							0							0	0		0
	Transactions with noncontrolling shareholders																		0						0					0				0							0							0	0		0
	Increase through Other Contributions by Owners																		0						0					0				0							0							0	0		0
	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																		0						0					0				0							0							0	0		0
	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																		0						0					0				0							0							0	0		0
	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																		0						0					0				0							0							0	0		0
	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																		0						0					0				0							0							0	0		0
	Increase (decrease) through other changes, equity																		0						0					0				0							0							0	0		0
	Equity at end of period		**30.000.000**	**119.235.120**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-1.085.934**	**0**	**-1.085.934**	**0**	**0**	**0**	**0**	**0**	**-1.085.934**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**59.470.314**	**0**	**0**	**0**	**110.395.629**	**115.737.467**	**226.133.096**	**433.752.596**	**0**	**433.752.596**