

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	44.5
Financial Investments	4	422.759.831	411.127.
Financial Assets at Fair Value Through Profit or Loss	4	422.759.831	411.127.
Trade Receivables	5	50.138.264	46.613.
Trade Receivables Due From Related Parties	19	39.919.298	37.872.
Trade Receivables Due From Unrelated Parties	5	10.218.966	8.741.
Prepayments	7	2.498.555	1.155.
Prepayments to Unrelated Parties	7	2.498.555	1.155
SUB-TOTAL		475.757.716	458.941
Total current assets		475.757.716	458.941
NON-CURRENT ASSETS			
Property, plant and equipment	8	4.802.548	3.234
Right of Use Assets	8	19.215.742	19.097
Intangible assets and goodwill	9	449.501	
Deferred Tax Asset	11	3.551.361	2.681
Total non-current assets		28.019.152	25.014
Total assets		503.776.868	483.955
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	4.719.045	3.629
Current Borrowings From Unrelated Parties	8	4.719.045	3.629
Lease Liabilities	8	4.719.045	3.629
Trade Payables	5	4.937.140	2.586
Trade Payables to Related Parties	19	509.797	583
Trade Payables to Unrelated Parties	5	4.427.343	2.002
Employee Benefit Obligations	10	3.472.004	3.510
Other Payables	6	2.096.863	2.152
Other Payables to Unrelated Parties	6	2.096.863	2.152
Current tax liabilities, current	11	30.060.630	19.739
Current provisions	10	9.078.712	8.922
Current provisions for employee benefits	10	9.078.712	8.922
SUB-TOTAL		54.364.394	40.541
Total current liabilities		54.364.394	40.541
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	11.907.910	14.485
Long Term Borrowings From Unrelated Parties	8	11.907.910	14.485
Lease Liabilities	8	11.907.910	14.485
Non-current provisions	10	3.751.968	3.535
Non-current provisions for employee benefits	10	3.751.968	3.535
Total non-current liabilities		15.659.878	18.021
Total liabilities		70.024.272	58.562
EQUITY			
Equity attributable to owners of parent		433.752.596	425.393
Issued capital	12	30.000.000	30.000
Inflation Adjustments on Capital		119.235.120	119.235
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	12	-1.085.934	-1.212
Gains (Losses) on Revaluation and Remeasurement	12	-1.085.934	-1.212
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-1.085.934	-1.212
Restricted Reserves Appropriated From Profits		59.470.314	30.394
Prior Years' Profits or Losses		110.395.629	90.440
Current Period Net Profit Or Loss		115.737.467	156.535
Total equity		433.752.596	425.393
Total Liabilities and Equity		503.776.868	483.955



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	114.016.41
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		333.202.117	289.112.217	118.322.120	114.016.41
GROSS PROFIT (LOSS)		333.202.117	289.112.217	118.322.120	114.016.41
General Administrative Expenses	14,15	-175.106.716	-138.472.858	-50.634.646	-55.533.20
Marketing Expenses	14,15	-2.775.609	-5.282.483	-914.481	-250.87
PROFIT (LOSS) FROM OPERATING ACTIVITIES		155.319.792	145.356.876	66.772.993	58.232.33
Investment Activity Income	17	134.586.293	104.406.415	45.337.276	32.260.88
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		289.906.085	249.763.291	112.110.269	90.493.22
Gains (losses) on net monetary position	16	-91.982.733	-88.211.276	-28.383.995	-29.511.63
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		197.923.352	161.552.015	83.726.274	60.981.59
Tax (Expense) Income, Continuing Operations	11	-82.185.885	-66.400.243	-30.687.113	-25,200.3
Current Period Tax (Expense) Income		-83.109.953	-69.563.735	-31.216.318	-27.739.40
Deferred Tax (Expense) Income		924.068	3.163.492	529.205	2.539.0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		115.737.467	95.151.772	53.039.161	35.781.2
PROFIT (LOSS)		115.737.467	95.151.772	53.039.161	35.781.2
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		115.737.467	95.151.772	53.039.161	35.781.24
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	17.7
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	180.660	-135.427	182.488	25.30
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-54.198	40.628	-54.746	-7.5
Deferred Tax (Expense) Income	11	-54.198	40.628	-54.746	-7.59
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		126.462	-94.799	127.742	17.7
TOTAL COMPREHENSIVE INCOME (LOSS)		115.863.929	95.056.973	53.166.903	35.798.95
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		115.863.929	95.056.973	53.166.903	35.798.95



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
tatement 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	1.984.42
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	-244.483
Cash Flows from (used in) Operations		177.487.591	105.133.677
Payments Related with Provisions for Employee Benefits	10	-835.646	(
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	(
Dividends Paid		-107.504.383	(
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
Nature of Financial Statements

Unconsolidated

											Ec	quity									
				Equity attributable to owners of parent [member]																	
	Footnote Reference							Other Ac	cumulated Comprehensive Income	That Will Not Be Reclassifie	l In Profit Or Loss			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss					Retained Earnings		
			Balancing Additional Capital Share Of Effects of Combinations of Entities or Capital Share Of Entities or Capital Capi		Capital Share Combinations of Entities or Revaluation	Share Based Payments from Increases (Increases					Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification Change in Change in Change Comprehensive Other Appropriated Change Value of in Value Other Appropriated Reserves Appropriated Change Value of in Value Comprehensive Other Appropriated Change Value of in Value Other Appropriated Change Value of in Value Other Appropriated Change Value of in Value Other Appropriated Change Other Appropriated Change Other Appropriated Change Other Other Appropriated Change Other Othe					Other Advance reserves Dividend		Non-controlling interests [member]			
			Capital on Capital	for Contribution Merger of Capital Shareholders	Capital Treasury Advance Shares	to or Cross-Ownership discounts Under Common Control Unterests	Payments Gains (Losse from Investments in Equity Instruments	Increases (Increases (Decreases) on on of Property, Plant and Assets	Gains (Losses) on Other Remeasurements Revaluation of Defined Increases (Benefit Plans Decreases)	Fair Value of Financial Liability Attributable to Change in Credi Risk of Liability	on Hedging Instruments that Hedge Investments in Equity Method that will not be Reclassified to Profit or Loss	exchange Reserves of Other Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation Cash Flow Hedges Investment In Foreig	or Reclassification at Fair	Change in Value of in Value of contracts relatively for the change in Alpha (Change of in Value of the Charge in Value of the change in Value of the value of the change in Value of the va	Change in Value of Sories of Other Comprehensive Of Income of Associates Of Sories of Other Courrency Equity Method that will be Reclassified to Profit or Loss	ther Appropriated [idins From Profits [member]	Payments (Net)	Prior Years' Profits or Losses Net Profit or Loss		
	Statement of changes in equity [abstract]							Equipment Assets					Operation	ns - I Inc	ome .						
	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
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in									0			0	0	0		0			0	0
	Accounting Policies Adjustments Related to Voluntary Changes in									0			0	0	0		0			0	0
	Accounting Policies Adjustments Related to Errors									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
	Total Comprehensive Income (Loss)								-94.799	-94.799			-94.799	0	0		0		95.151.772 95.151.772		95.056.973
	Profit (loss) Other Comprehensive Income (Loss)									0			0	0	0		0			0	0
	Issue of equity									0			0	0	0		0			0	0
	Capital Decrease									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
Previous Period 01.01.2024 - 30.09.2024	Dividends Paid									0			0	0	0		0			0	0
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share									0			0	0	0		0			0	0
	Transactions Increase (Decrease) through Share-Based Payment									0			0	0	0		0			0	0
	Transactions Acquisition or Disposal of a Subsidiary									0			0	0	0		0			0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of									0			0	0	0		0		0	0	0
	control, equity Transactions with noncontrolling shareholders									0			0		0		0			0	0
	Increase through Other Contributions by Owners									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									0			0	0	0		0		0	0	0
	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									0			0	0	0		0		0	0	0
	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									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									0			0	0	0		0		0	0	0
	Accounting is Applied 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 -465.538 0	-465.538	0 0	0 0	-465.538 0 0	0 00 0	0 00 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	- 1.212.396 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	125.393.050	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
	Adjustments Related to Errors Other Restatements									0			0	0	0		0			0	0
	Other Restatements Restated Balances									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
	Total Comprehensive Income (Loss)								126.462	126.462			126.462	0	0		0		115.737.467 115.737.467		115.863.929
	Profit (loss)									0			0	0	0		0		0	0	0
	Other Comprehensive Income (Loss)									0			0	0	0		0			0	0
	Issue of equity									0			0	0	0		0			0	0
	Capital Decrease Capital Advance									0			0	0	0		0			0	0
	Effect of Merger or Liquidation or Division									0			0		0		0				0
	Effects of Business Combinations Under Common Control									0			0	0	0		0			0	0
	Control																				

	Advance Dividend Payments								0			0		0	0	0	0 0	0
Current Period	Dividends Paid								0			0		0	0	0		107.504.383
01.01.2025 - 30.09.2025	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	5.120 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 59.470.314 0	0 0 110.395.629 115.737.467 226.133.096 433.752.596	0 433.752.596