

KAMUYU AYDINLATMA PLATFORMU

PERFORM 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
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	179.127.068	143.711.
Trade Receivables		17.857.519	73.751.
Trade Receivables Due From Related Parties	3	17.764.173	17.030.
Trade Receivables Due From Unrelated Parties	5	93.346	56.720.
Other Receivables		0	10.630.
Other Receivables Due From Related Parties	4	0	10.630
Prepayments	7	3.507.729	2.373.
SUB-TOTAL		200.492.316	230.466
Total current assets		200.492.316	230.466
NON-CURRENT ASSETS			
Property, plant and equipment	8	2.514.479	4.489
Right of Use Assets	9	66.534	115
Intangible assets and goodwill	9	1.552.950	1.125
Total non-current assets		4.133.963	5.729
Total assets		204.626.279	236.196
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		569.105	496
Current Borrowings From Related Parties		569.105	496
Lease Liabilities	13	569.105	496
Trade Payables		1.462.926	743
Trade Payables to Unrelated Parties	5	1.462.926	74:
Employee Benefit Obligations	11	10.599.062	44.410
Other Payables		894.795	3.705
Other Payables to Related Parties	3	0	
Other Payables to Unrelated Parties	6	894.795	3.705
Current tax liabilities, current	21	10.763.809	14.934
Other Current Liabilities		0	1
SUB-TOTAL		24.289.697	64.290
Total current liabilities		24.289.697	64.290
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.146.077	
Long Term Borrowings From Related Parties		1.146.077	
Lease Liabilities	13	1.146.077	
Non-current provisions		2.808.818	1.889
Non-current provisions for employee benefits	11	2.808.818	1.889
Deferred Tax Liabilities	21	195.341	38
Total non-current liabilities		4.150.236	1.928
Total liabilities		28.439.933	66.218
EQUITY			
Equity attributable to owners of parent		176.186.346	169.977
Issued capital	12	30.000.000	30.000
Inflation Adjustments on Capital		102.405.600	102.405
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-910.324	-942
Gains (Losses) on Revaluation and Remeasurement		-910.324	-942
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-910.324	-942
Restricted Reserves Appropriated From Profits	12	31.756.292	25.838
Prior Years' Profits or Losses		-25.804.666	-52.882
Current Period Net Profit Or Loss		38.739.444	65.559
Total equity		176.186.346	169.977
		21 0120010 10	100.011



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	14	160.396.187	143.163.179		
Cost of sales	14	-51.795.736	-21.165.521		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		108.600.451	121.997.658		
GROSS PROFIT (LOSS)		108.600.451	121.997.658		
General Administrative Expenses	16	-41.970.786	-37.991.010		
Other Income from Operating Activities	17	853.833	2.866.952		
Other Expenses from Operating Activities	17	-6.927.478	-23.877.753		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		60.556.020	62.995.847		
Investment Activity Income	19	52.133.957	44.429.293		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		112.689.977	107.425.140		
Finance income	18	658.428	409.277		
Finance costs	18	-851.697	0		
Gains (losses) on net monetary position	24	-36.342.956	-43.504.429		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		76.153.752	64.329.988		
Tax (Expense) Income, Continuing Operations		-37.414.308	-32.258.245		
Current Period Tax (Expense) Income	20	-37.262.374	-31.791.083		
Deferred Tax (Expense) Income	20	-151.934	-467.162		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		38.739.444	32.071.743		
PROFIT (LOSS)		38.739.444	32.071.743		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		38.739.444	32.071.743		
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		32.022	-133.246		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		32.022	-133.246		
Deferred Tax (Expense) Income	20	-13.724	57.104		
Taxes Relating to Remeasurements of Defined Benefit Plans	11	45.746	-190.350		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		32.022	-133.246		
TOTAL COMPREHENSIVE INCOME (LOSS)		38.771.466	31.938.497		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		38.771.466	31.938.497		



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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		97.814.806	87.793.77
Profit (Loss)		38.739.444	32.071.74
Adjustments to Reconcile Profit (Loss)		65.454.612	71.088.7
Adjustments for depreciation and amortisation expense	8,9	2.954.417	2.580.0
Adjustments for provisions		1.467.980	628.50
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	1.467.980	628.50
Adjustments for Interest (Income) Expenses		-658.428	117.1
Adjustments for Interest Income	18	-658.428	117.1
Adjustments for Tax (Income) Expenses	20	37.414.308	32.125.8
Other adjustments for non-cash items		-1.135.224	-1.778.0
Adjustments Related to Gain and Losses on Net Monetary Position		25.411.559	37.415.2
Changes in Working Capital		31.841.298	10.623.7
Adjustments for decrease (increase) in trade accounts receivable		55.893.605	13.990.48
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-733.459	-6.112.8
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		56.627.064	20.103.3
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		10.630.158	15.795.3
Decrease (Increase) in Other Related Party Receivables Related with Operations		10.630.158	15.795.3
Adjustments for increase (decrease) in trade accounts payable		721.202	714.8
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		721.202	714.8
Increase (Decrease) in Employee Benefit Liabilities		-33.811.606	-19.119.7
Adjustments for increase (decrease) in other operating payables		-2.810.522	-757.2
Increase (Decrease) in Other Operating Payables to Related Parties		0	-11.9
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.810.522	-745.2
Other Adjustments for Other Increase (Decrease) in Working Capital		1.218.461	
Increase (Decrease) in Other Payables Related with Operations		1.218.461	
Cash Flows from (used in) Operations		136.035.354	113.784.2
Income taxes refund (paid)	20	-38.220.548	-25.990.4
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		858.511	-255.0
Proceeds from sales of property, plant, equipment and intangible assets	8,9	-2.590.400	-255.0
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	3.448.911	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-34.121.360	-40.594.5
Payments of Lease Liabilities	9	-2.216.954	-530.4
Dividends Paid		-32.562.834	-40.064.1
Interest Received	18	658.428	
INFLATION EFFECT		-29.135.978	-29.878.2
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		35.415.979	17.065.9
Net increase (decrease) in cash and cash equivalents		35.415.979	17.065.9
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	143.711.089	113.197.4
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	179.127.068	130.263.3



Statement of changes in equity [abstract]

Presentation Currency

Nature of Financial Statements

Unconsolidated

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					 	Equity attributable to owners of p	parent [member]	1					
		Footnote Reference			Other 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 Earnin			Name of the state	
			Issued Capita	l Inflation Adjustments on Capital	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]				Non-controlling interests [member]	
					Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		30.000.00	0 102.404.991	-677.649			18.578.497	-27.487.807	21.928.560	144.746.592		144.746.592
	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			7.259.648	14.668.912	-21.928.560	0		(
	Total Comprehensive Income (Loss)			0	-133.245			0	0	32.071.743	31.938.498		31.938.498
	Profit (loss)												(
	Other Comprehensive Income (Loss)												(
	Issue of equity												
	Capital Advance												
	Capital Advance Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common												
	Control Advance Dividend Payments												
	Dividends Paid								-40.064.116		-40.064.116		-40.064.116
0.09.2024	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												
	on to regar curren, bears affected 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		30.000.00	0 102.404.991	-810.894			25.838.145	-52.883.011	32.071.743	136.620.974		136.620.974
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]			•							100.0		100
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		30.000.00	0 102.405.600	-942.346			25.838.197	-52.882.903	65.559.166	169.977.714		169.977.714
	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			5.918.095	59.641.071	-65.559.166	0		(
	Total Comprehensive Income (Loss)			0	32.022					38.739.444	38.771.466		38.771.466
	Profit (loss)												(
	Other Comprehensive Income (Loss)												(
	Issue of equity Capital Decrease												
	Capital Decrease Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												

ırrent Period							-32.562.834		-32.562.834	-32.562.834
2025 - 30.09.2025	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 or 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	102.405.600	-910.324		31.75	5.292 -25.804.666	38.739.444	176.186.346	176.186.346