



KAMUYU AYDINLATMA PLATFORMU

FİBA PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi
Saklama ve Vadi Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	2.890.715	81.757
Financial Investments		543.362.536	542.884.157
Financial Assets at Fair Value Through Profit or Loss	4	543.362.536	542.884.157
Trade Receivables	5	43.457.829	50.968.141
Trade Receivables Due From Related Parties	19	42.903.834	46.592.206
Trade Receivables Due From Unrelated Parties	5	553.995	4.375.935
Prepayments	7	8.836.206	1.505.231
Prepayments to Unrelated Parties	7	8.836.206	1.505.231
SUB-TOTAL		598.547.286	595.439.286
Total current assets		598.547.286	595.439.286
NON-CURRENT ASSETS			
Property, plant and equipment	8	21.171.912	20.656.710
Right of Use Assets	8	18.485.677	18.653.551
Intangible assets and goodwill	9	1.220.017	463.082
Deferred Tax Asset	11	4.002.736	7.112.509
Total non-current assets		44.880.342	46.885.852
Total assets		643.427.628	642.325.138
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	6.485.931	5.776.177
Current Borrowings From Unrelated Parties	8	6.485.931	5.776.177
Other short-term borrowings	8	6.485.931	5.776.177
Trade Payables	5	8.227.802	6.273.304
Trade Payables to Related Parties	19	437.693	749.621
Trade Payables to Unrelated Parties	5	7.790.109	5.523.683
Employee Benefit Obligations	10	8.531.536	4.175.042
Other Payables	6	2.714.043	4.941.807
Other Payables to Unrelated Parties	6	2.714.043	4.941.807
Current tax liabilities, current	11	20.804.366	22.940.053
Current provisions	10	7.609.104	8.004.135
Current provisions for employee benefits	10	7.609.104	8.004.135
SUB-TOTAL		54.372.782	52.110.518
Total current liabilities		54.372.782	52.110.518
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	9.938.655	10.938.821
Long Term Borrowings From Unrelated Parties	8	9.938.655	10.938.821
Lease Liabilities	8	9.938.655	10.938.821
Non-current provisions	10	4.644.890	4.856.654
Non-current provisions for employee benefits	10	4.644.890	4.856.654
Total non-current liabilities		14.583.545	15.795.475
Total liabilities		68.956.327	67.905.993
EQUITY			
Equity attributable to owners of parent		574.471.301	574.419.145
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital		141.366.298	141.366.298
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	12	-1.273.180	-1.549.170
Gains (Losses) on Revaluation and Remeasurement	12	-1.273.180	-1.549.170
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-1.273.180	-1.549.170
Restricted Reserves Appropriated From Profits		68.289.606	68.289.606
Prior Years' Profits or Losses		336.312.411	124.739.370
Current Period Net Profit Or Loss		-223.834	211.573.041
Total equity		574.471.301	574.419.145
Total Liabilities and Equity		643.427.628	642.325.138

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	13	124.974.262	119.538.953
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		124.974.262	119.538.953
GROSS PROFIT (LOSS)		124.974.262	119.538.953
General Administrative Expenses	14,15	-85.232.144	-76.261.327
Marketing Expenses	14,15	-1.702.765	-729.534
PROFIT (LOSS) FROM OPERATING ACTIVITIES		38.039.353	42.548.092
Investment Activity Income	17	36.178.816	45.766.598
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		74.218.169	88.314.690
Gains (losses) on net monetary position	16	-50.178.106	-43.812.565
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		24.040.063	44.502.125
Tax (Expense) Income, Continuing Operations	11	-24.263.897	-25.280.363
Current Period Tax (Expense) Income		-21.272.405	-25.838.206
Deferred Tax (Expense) Income		-2.991.492	557.843
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-223.834	19.221.762
PROFIT (LOSS)		-223.834	19.221.762
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-223.834	19.221.762
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		275.990	163.186
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	394.271	233.123
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-118.281	-69.937
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-118.281	-69.937
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		275.990	163.186
TOTAL COMPREHENSIVE INCOME (LOSS)		52.156	19.384.948
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		52.156	19.384.948

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-223.834	19.221.762
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	8,9	3.854.999	2.296.785
Adjustments for provisions		-330.805	248.306
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	-330.805	248.306
Adjustments for Tax (Income) Expenses	11	-1.667.648	4.715.983
Adjustments Related to Gain and Losses on Net Monetary Position		34.599.115	15.196.565
Other adjustments to reconcile profit (loss)		-2.588.745	-2.799.266
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		2.861.112	-4.288.757
Decrease (Increase) in Prepaid Expenses		-7.270.322	-3.876.743
Adjustments for increase (decrease) in trade accounts payable		2.526.735	4.440.692
Increase (Decrease) in Employee Benefit Liabilities		4.040.508	7.266.156
Adjustments for increase (decrease) in other operating payables		-4.559.974	-6.787.309
Cash Flows from (used in) Operations			
Income taxes refund (paid)	11	2.641.734	18.054.337
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-25.596.572	-52.857.583
Purchase of Property, Plant, Equipment and Intangible Assets	8	-2.660.929	-665.566
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
INFLATION EFFECT			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		2.808.958	80.342
Net increase (decrease) in cash and cash equivalents		2.808.958	80.342
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	81.757	51.167
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	2.890.715	131.509

