



## KAMUYU AYDINLATMA PLATFORMU

# PERFORM 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
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	297.176.431	225.302.515
Trade Receivables		24.779.935	102.212.320
Trade Receivables Due From Related Parties	3	24.635.969	23.737.209
Trade Receivables Due From Unrelated Parties	5	143.966	78.475.111
Other Receivables		17.626.237	19.396.300
Other Receivables Due From Related Parties	3	17.626.237	19.396.300
Prepayments	7	3.882.009	2.626.814
<b>SUB-TOTAL</b>		<b>343.464.612</b>	<b>349.537.949</b>
<b>Total current assets</b>		<b>343.464.612</b>	<b>349.537.949</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	2.459.916	2.651.452
Right of Use Assets	9	909.197	1.168.023
Intangible assets and goodwill	9	104.797	75.233
Deferred Tax Asset	20	0	108.204
<b>Total non-current assets</b>		<b>3.473.910</b>	<b>4.002.912</b>
<b>Total assets</b>		<b>346.938.522</b>	<b>353.540.861</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		1.119.548	247.880
Current Borrowings From Related Parties		1.119.548	247.880
Lease Liabilities	13	1.119.548	247.880
Trade Payables		418.733	1.011.416
Trade Payables to Unrelated Parties	5	418.733	1.011.416
Employee Benefit Obligations	11	3.619.658	27.755.855
Other Payables		1.218.599	7.822.715
Other Payables to Related Parties	3	8.258	11.938
Other Payables to Unrelated Parties	6	1.210.341	7.810.777
Current tax liabilities, current	20	26.118.125	35.218.430
<b>SUB-TOTAL</b>		<b>32.494.663</b>	<b>72.056.296</b>
<b>Total current liabilities</b>		<b>32.494.663</b>	<b>72.056.296</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		0	1.261.168
Long Term Borrowings From Related Parties		0	1.261.168
Lease Liabilities	13	0	1.261.168
Non-current provisions		3.375.878	3.726.437
Non-current provisions for employee benefits	11	3.375.878	3.726.437
Deferred Tax Liabilities	20	194.137	0
<b>Total non-current liabilities</b>		<b>3.570.015</b>	<b>4.987.605</b>
<b>Total liabilities</b>		<b>36.064.678</b>	<b>77.043.901</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		310.873.844	276.496.960
Issued capital	12	30.000.000	30.000.000
Inflation Adjustments on Capital		122.047.693	122.047.693
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.113.576	-1.113.945
Gains (Losses) on Revaluation and Remeasurement		-1.113.576	-1.113.945
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-1.113.576	-1.113.945
Restricted Reserves Appropriated From Profits	12	36.467.269	36.467.269
Prior Years' Profits or Losses		89.095.943	-29.632.735
Current Period Net Profit Or Loss		34.376.515	118.728.678
<b>Total equity</b>		<b>310.873.844</b>	<b>276.496.960</b>
<b>Total Liabilities and Equity</b>		<b>346.938.522</b>	<b>353.540.861</b>

## 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
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
<b>PROFIT (LOSS)</b>			
Revenue	14	80.453.622	56.388.695
Cost of sales	14	-7.764.962	-9.460.935
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>72.688.660</b>	<b>46.927.760</b>
GROSS PROFIT (LOSS)		72.688.660	46.927.760
General Administrative Expenses	16	-18.239.491	-18.594.368
Other Income from Operating Activities	17	12.244	957.058
Other Expenses from Operating Activities	17	-1.259.508	-7.487.833
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>53.201.905</b>	<b>21.802.617</b>
Investment Activity Income	19	35.173.085	19.563.860
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>88.374.990</b>	<b>41.366.477</b>
Finance income	18	194.198	247.753
Finance costs	18	-172.214	-239.144
Gains (losses) on net monetary position	21	-26.733.462	-18.497.012
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>61.663.512</b>	<b>22.878.074</b>
Tax (Expense) Income, Continuing Operations		-27.286.997	-16.246.556
Current Period Tax (Expense) Income	20	-26.994.335	-15.903.752
Deferred Tax (Expense) Income	20	-292.662	-342.804
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>34.376.515</b>	<b>6.631.518</b>
<b>PROFIT (LOSS)</b>		<b>34.376.515</b>	<b>6.631.518</b>
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	0
Owners of Parent		34.376.515	6.631.518
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
<b>Diluted Earnings Per Share</b>			
<b>OTHER COMPREHENSIVE INCOME</b>			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		369	-176.301
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		369	-176.301
Deferred Tax (Expense) Income	20	-158	75.559
Taxes Relating to Remeasurements of Defined Benefit Plans	11	527	-251.860
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>369</b>	<b>-176.301</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>34.376.884</b>	<b>6.455.217</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	0
Owners of Parent		34.376.884	6.455.217

## 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		34.376.515	6.631.518
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	8,9	576.934	1.532.550
Adjustments for provisions		-10.191	472.479
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	-10.191	472.479
Adjustments for Interest (Income) Expenses		-21.984	-247.753
Adjustments for Interest Income	18	-21.984	-247.753
Adjustments for Tax (Income) Expenses	20	27.286.997	16.246.557
Other adjustments for non-cash items		-1.255.195	-925.682
Adjustments Related to Gain and Losses on Net Monetary Position		19.387.010	14.480.873
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		77.432.385	65.730.384
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-898.760	697.237
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		78.331.145	65.033.147
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.770.063	1.116.066
Decrease (Increase) in Other Related Party Receivables Related with Operations		1.770.063	1.116.066
Adjustments for increase (decrease) in trade accounts payable		-592.683	-604.755
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-592.683	-604.755
Increase (Decrease) in Employee Benefit Liabilities		-24.136.199	-47.703.585
Adjustments for increase (decrease) in other operating payables		-6.604.116	12.580.029
Increase (Decrease) in Other Operating Payables to Related Parties		-3.680	27.125
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-6.600.436	12.552.904
Other Adjustments for Other Increase (Decrease) in Working Capital		-389.500	90.414
Increase (Decrease) in Other Payables Related with Operations		-389.500	90.414
<b>Cash Flows from (used in) Operations</b>			
		<b>127.820.036</b>	<b>69.399.095</b>
Income taxes refund (paid)		-35.251.367	-17.178.785
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
		<b>-102.102</b>	<b>1.346.205</b>
Proceeds from sales of property, plant, equipment and intangible assets	8,9	0	3.960.553
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-102.102	-2.614.348
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
		<b>-32.050</b>	<b>-281.655</b>
Payments of Lease Liabilities	9	-54.034	-529.408
Interest Received	18	21.984	247.753
<b>INFLATION EFFECT</b>			
		-20.560.601	-15.088.315
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
		71.873.916	38.196.545
<b>Net increase (decrease) in cash and cash equivalents</b>			
		71.873.916	38.196.545
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
	4	225.302.515	165.030.327
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	4	297.176.431	203.226.872

# 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)
	Issued Capital	Inflation Adjustments on Capital	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		Restricted Reserves Appropriated From Profits (member)	Retained Earnings			
			Gains/Losses on Revaluation and Remeasurement (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		
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
Equity at beginning of period	12	30.000.000	122.047.693	-1.082.141			29.671.239	-60.727.970	75.284.730	195.193.551	195.193.551
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								75.284.730	-75.284.730		
Total Comprehensive Income (Loss)				-176.301					6.631.518		6.455.217
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											
Dividends Paid											
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	12	30.000.000	122.047.693	-1.258.442			29.671.239	14.556.760	6.631.518	201.648.768	201.648.768
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
Equity at beginning of period	12	30.000.000	122.047.693	-1.113.945			36.467.269	-29.632.735	118.728.678	276.496.960	276.496.960
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								118.728.678	-118.728.678		
Total Comprehensive Income (Loss)				369					34.376.515	34.376.884	34.376.884
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											
Dividends Paid											

Previous Period  
01.01.2025 - 31.03.2025

Current Period 01.01.2024 - 31.03.2024													
	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 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												
	<b>Equity at end of period</b>	12	30.000.000	122.047.693	-1.113.576			36.467.269	89.095.943	34.376.515	310.873.844		310.873.844