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KAMUYU AYDINLATMA PLATFORMU

FİBA PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 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 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	67.465	92.353
Financial Investments	4	701.717.508	613.243.248
Trade Receivables	5	46.678.846	57.573.735
Trade Receivables Due From Related Parties	19	42.869.392	52.630.668
Trade Receivables Due From Unrelated Parties	5	3.809.454	4.943.067
Prepayments	7	5.259.922	1.700.312
Prepayments to Unrelated Parties	7	5.259.922	1.700.312
SUB-TOTAL		**753.723.741**	**672.609.648**
Total current assets		**753.723.741**	**672.609.648**
NON-CURRENT ASSETS			
Property, plant and equipment	8	21.379.030	23.333.869
Right of Use Assets	8	15.320.765	21.071.097
Intangible assets and goodwill	9	1.099.483	523.099
Deferred Tax Asset	11	3.152.833	8.034.308
Total non-current assets		**40.952.111**	**52.962.373**
Total assets		**794.675.852**	**725.572.021**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	4.771.022	6.524.783
Current Borrowings From Unrelated Parties	8	4.771.022	6.524.783
Lease Liabilities	8	4.771.022	6.524.783
Trade Payables	5	6.779.869	7.086.339
Trade Payables to Related Parties	19	1.059.098	846.773
Trade Payables to Unrelated Parties	5	5.720.771	6.239.566
Employee Benefit Obligations	10	5.400.318	4.716.138
Other Payables	6	2.483.442	5.582.285
Other Payables to Unrelated Parties	6	2.483.442	5.582.285
Current tax liabilities, current	11	26.910.540	25.913.138
Current provisions	10	8.827.832	9.041.491
Current provisions for employee benefits	10	8.827.832	9.041.491
SUB-TOTAL		**55.173.023**	**58.864.174**
Total current liabilities		**55.173.023**	**58.864.174**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	8.203.380	12.356.518
Long Term Borrowings From Unrelated Parties	8	8.203.380	12.356.518
Lease Liabilities	8	8.203.380	12.356.518
Non-current provisions	10	5.056.480	5.486.088
Non-current provisions for employee benefits	10	5.056.480	5.486.088
Total non-current liabilities		**13.259.860**	**17.842.606**
Total liabilities		**68.432.883**	**76.706.780**
EQUITY			
Equity attributable to owners of parent		726.242.969	648.865.241
Issued capital	12	100.000.000	30.000.000
Inflation Adjustments on Capital		166.175.480	163.575.780
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	12	-932.992	-1.749.946
Gains (Losses) on Revaluation and Remeasurement	12	-932.992	-1.749.946
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-932.992	-1.749.946
Restricted Reserves Appropriated From Profits		120.330.770	77.140.103
Prior Years' Profits or Losses		264.108.937	140.905.889
Current Period Net Profit Or Loss		76.560.774	238.993.415
Total equity		**726.242.969**	**648.865.241**
Total Liabilities and Equity		**794.675.852**	**725.572.021**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
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	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	383.914.878	118.652.565	432.202.956	153.477.926
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		383.914.878	118.652.565	432.202.956	153.477.926
GROSS PROFIT (LOSS)		383.914.878	118.652.565	432.202.956	153.477.926
General Administrative Expenses	14-15	-232.995.898	-67.928.396	-227.134.333	-65.679.186
Marketing Expenses	14-15	-5.051.884	-1.820.791	-3.600.296	-1.186.191
PROFIT (LOSS) FROM OPERATING ACTIVITIES		145.867.096	48.903.378	201.468.327	86.612.549
Investment Activity Income	17	153.964.599	52.953.708	174.574.502	58.807.864
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		299.831.695	101.857.086	376.042.829	145.420.413
Gains (losses) on net monetary position	16	-135.967.921	-37.149.234	-119.312.595	-36.817.433
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		163.863.774	64.707.852	256.730.234	108.602.980
Tax (Expense) Income, Continuing Operations	11	-87.303.000	-26.429.620	-106.604.911	-39.804.852
Current Period Tax (Expense) Income	11	-82.771.648	-27.288.149	-107.803.539	-40.491.294
Deferred Tax (Expense) Income	11	-4.531.352	858.529	1.198.628	686.442
PROFIT (LOSS) FROM CONTINUING OPERATIONS		76.560.774	38.278.232	150.125.323	68.798.128
PROFIT (LOSS)		76.560.774	38.278.232	150.125.323	68.798.128
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		76.560.774	38.278.232	150.125.323	68.798.128
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		816.954	161.058	164.036	165.697
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	1.167.077	230.083	234.337	236.709
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-350.123	-69.025	-70.301	-71.012
Taxes Relating to Remeasurements of Defined Benefit Plans	11	-350.123	-69.025	-70.301	-71.012
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**816.954**	**161.058**	**164.036**	**165.697**
TOTAL COMPREHENSIVE INCOME (LOSS)		**77.377.728**	**38.439.290**	**150.289.359**	**68.963.825**
Total Comprehensive Income Attributable to					
Non-controlling Interests		77.377.728	38.439.290	150.289.359	68.963.825
Owners of Parent		0	0	0	0

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**153.090.641**	**159.199.044**
Profit (Loss)		76.560.774	150.125.323
Profit (Loss) from Continuing Operations		76.560.774	150.125.323
Adjustments to Reconcile Profit (Loss)		**134.141.925**	**99.248.183**
Adjustments for depreciation and amortisation expense	8-9	13.193.774	8.657.794
Adjustments for provisions		173.687	1.730.970
Adjustments for (Reversal of) Provisions Related with Employee Benefits	10	173.687	1.730.970
Adjustments for Tax (Income) Expenses	11	56.858.510	82.198.897
Other adjustments to reconcile profit (loss)		63.915.954	6.660.522
Changes in Working Capital		**-1.750.950**	**-19.150.895**
Adjustments for decrease (increase) in trade accounts receivable		-359.905	-16.830.683
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.881.475	0
Decrease (Increase) in Prepaid Expenses		-3.470.043	-1.798.264
Adjustments for increase (decrease) in trade accounts payable		1.078.802	3.728.898
Increase (Decrease) in Employee Benefit Liabilities		909.290	2.277.322
Adjustments for increase (decrease) in other operating payables		-4.790.569	-6.528.168
Cash Flows from (used in) Operations		**208.951.749**	**230.222.611**
Payments Related with Provisions for Employee Benefits	10	0	-1.083.932
Income taxes refund (paid)	11	-55.861.108	-69.939.635
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-153.133.583**	**-18.920.201**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-149.773.350	-15.008.694
Purchase of Property, Plant, Equipment and Intangible Assets	8	-3.360.233	-3.911.507
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**-139.446.029**
Dividends Paid		0	-139.446.029
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-42.942	832.814
Net increase (decrease) in cash and cash equivalents		-42.942	832.814
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**92.353**	**57.798**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		18.054	-422.266
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**67.465**	**468.346**

Statement of changes in equity [abstract]

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| | | Footnote Reference | Equity | | |

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