



KAMUYU AYDINLATMA PLATFORMU

HEKTAŞ TİCARET T.A.Ş. KATILIM FİNANS İLKELERİ BİLGİ FORMU 2023 - 4. 3 Monthly Notification

KATILIM FİNANS İLKELERİ BİLGİ FORMU

SUMMARY INFORMATION

| | |
|---|---------------|
| Presentation Currency | TL |
| Financial Statement Year / Period | 2023 / Annual |
| Nature of Financial Statements | Consolidated |
| 1) Are there any activities that do not comply with the Participation Finance Principles written in the article of association? | NO |
| 2) Are there any share privileges that do not comply with the Participation Finance Principles written in the article of association? | YES |
| 3) The ratio of the company's total income that do not comply with the Participation Finance Principles (%) [(3A+3B-3C) / 3D] * 100 | 9,38 |
| 4) The total of the company's assets that do not comply with the Participation Finance Principles (4E-4F) | 4.841.872.761 |
| 5) The total of the company's liabilities that do not comply with the Participation Finance Principles (5H-5I) | 9.028.302.408 |

1) Activities Written In Article Of Association That Do Not Comply With The Participation Finance Principles

| | YES / NO | SECTION NUMBER |
|---|----------|----------------|
| * | | |
| 1) Does the company's article of association include any of the activities listed in article 1.1 of the "Share Certificate Issuance And Trade Standard" (Standard)? | NO | |
| 2) Does the company's article of association allow to become a partner in companies whose activities include any of the activities listed in article 1.1 of the Standard? | NO | |
| 3) Does it include any expression indicating that at least one of the company's subsidiaries (if any) in which the company owns more than 50% as controlling shareholder can perform any of the activities listed in article 1.1 of the Standard in its article of association? | NO | |

2) Preferred Shares and Usufruct Shares Information

| | YES / NO | SECTION NUMBER |
|---|----------|----------------|
| * | | |
| 1) Are there any dividend privileges among the share groups of the company or, if any, in the usufruct shares? | YES | Madde.34-c |
| 2) Are there any liquidation privileges among the share groups of the company or, if any, in the usufruct shares? | NO | |

3) Incomes That Do Not Comply With The Participation Finance Principles (A+B-C)

A) INCOME FROM ACTIVITIES THAT DO NOT COMPLY WITH THE PARTICIPATION FINANCE PRINCIPLES ACCOUNTED UNDER REVENUE ITEM

| ITEM NAME | AMOUNT |
|---|---------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Total income from activities related to the production and trade of beverages/food consisting of alcohol accounted under the financial statement item, "Revenue" | 0 |
| 2) Total income from activities related to the production and trade of porks and their products accounted under the financial statement item, "Revenue" | 0 |
| 3) Total income from activities related to the production and trade of tobacco products accounted under the financial statement item, "Revenue" | 0 |
| 4) Total income from activities related to gamble and activities that are considered as gambling accounted under the financial statement item, "Revenue" | 0 |
| 5) Total income from activities related to interest-based financial transactions accounted under the financial statement item, "Revenue" | 0 |

| | |
|---|----------|
| 6) Total income from activities related to distribution and marketing of media and publishing activities accounted under the financial statement item, "Revenue" | 0 |
| 7) Total income from activities related to entertainment, hotel management, tourism and organization activities accounted under the financial statement item, "Revenue" | 0 |
| TOTAL | 0 |

B) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME | AMOUNT |
|--|----------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Other Operating Income | 152.001.237 |
| 2) Finance Income | 1.627.399.948 |
| 3) Revenue from Finance Sector Operations | 0 |
| 4) Investment Activity Income | 1.269.902.029 |
| 5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method | 0 |
| TOTAL | 3.049.303.214 |

C) INCOME THAT COMPLY WITH THE PARTICIPATION FINANCE PRINCIPLES THAT IS IN THE FINANCIAL STATEMENT ITEMS LISTED IN TABLE B

| ITEM NAME | AMOUNT |
|--|----------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Price difference income (The portion accounted for in the items listed in table B) | 0 |
| 2) Foreign exchange gains (The portion accounted for in the items listed in table B) | 868.534.730 |
| 3) Term sales income (The portion accounted for in the items listed in table B) | 6.045.461 |
| 4) Income from participation-based assets and funds included currency protected deposit (The portion accounted for in the items listed in table B) | 0 |
| 5) Social security contribution income | 0 |
| 6) Promotion income from participation banks | 0 |
| 7) Customer prepayments recorded as revenue (The portion accounted for in the items listed in table B) | 0 |
| 8) Provisions no longer required | 0 |
| 9) Service revenue (The portion accounted for in the items listed in table B) | 0 |
| 10) Rent and maintenance-repair income (The portion accounted for in the items listed in table B) | 2.454.324 |
| 11) Warehousing income (The portion accounted for in the items listed in table B) | 0 |
| 12) Compensation and penalty income | 0 |
| 13) Insurance damage compensation income | 1.125.778 |
| 14) Lawsuit income | 0 |
| 15) Dividend income from companies whose activities comply with the participation finance principles | 0 |
| 16) Total of other income that comply with the participation finance principles not listed above | 1.318.338.234 |
| TOTAL | 2.196.498.527 |

Explanation for the article 16 above

55.654.258 Scrap income, rebate income, commission income and other income 446.633.173 Affiliate sales profit 816.050.803 Fixed Asset sales profit

D) TOTAL INCOME

| ITEM NAME | AMOUNT |
|-----------|--------|
| | TL |
| | |

| | 2023 / Annual |
|--|----------------------|
| | Consolidated |
| 1) Revenue | 6.038.995.409 |
| 2) Other Operating Income | 152.001.237 |
| 3) Finance Income | 1.627.399.948 |
| 4) Investment Activity Income | 1.269.902.029 |
| 5) Revenue from Finance Sector Operations | 0 |
| 6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method | 0 |
| TOTAL | 9.088.298.623 |

4) Assets That Do Not Comply With The Participation Finance Principles (E-F)

E) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME | AMOUNT |
|--|----------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Cash and cash equivalents | 4.622.175.507 |
| 2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets) | 970.858.747 |
| 3) Derivative Financial Assets (Total of Current and Noncurrent Assets) | 0 |
| 4) Receivables From Financial Sector Operations (Total of Current and Noncurrent Assets) | 0 |
| 5) Investments Accounted For Using Equity Method | 0 |
| 6) Investments In Subsidiaries Joint Ventures And Associates | 0 |
| TOTAL | 5.593.034.254 |

F) ASSETS THAT COMPLY WITH THE PARTICIPATION FINANCE PRINCIPLES THAT IS IN THE FINANCIAL STATEMENT ITEMS LISTED IN TABLE E

| ITEM NAME | AMOUNT |
|---|--------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Checks | 117.669.018 |
| 2) Cash | 272.923 |
| 3) Demand deposits | 633.163.251 |
| 4) Total invested amount in participation-based financial instruments (Lease certificates, sukuk, profit share deposit included currency protected deposit) | 0 |
| 5) Shares in subsidiaries joint ventures and associates complying with the participation finance principles | 0 |
| 6) Credit card receivables | 56.301 |
| 7) Total of other assets that are considered as complying with the participation finance principles not listed above | 0 |
| TOTAL | 751.161.493 |

Explanation for the article 7 above

G) TOTAL ASSETS

| ITEM NAME | AMOUNT |
|-----------|--------|
| | TL |
| | |

| | |
|---------------------|-----------------------|
| | 2023 / Annual |
| | Consolidated |
| TOTAL ASSETS | 25.455.336.516 |

5) Liabilities That Do Not Comply With The Participation Finance Principles (H-I)

H) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME | AMOUNT |
|--|-----------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Current Borrowings | 13.432.489.358 |
| 2) Current Portion Of Noncurrent Borrowings | 0 |
| 3) Noncurrent Borrowings | 913.189.540 |
| 4) Derivative Financial Liabilities (Total of Those Classified in Current and Noncurrent Liabilities) | 1.787.136 |
| 5) Payables On Financial Sector Operations (Total of Those Classified in Current and Noncurrent Liabilities) | 0 |
| 6) Other Payables (Total of Those Classified in Current and Noncurrent Liabilities) | 870.696.215 |
| TOTAL | 15.218.162.249 |

I) LIABILITIES THAT COMPLY WITH THE PARTICIPATION FINANCE PRINCIPLES AND LISTED IN THE TABLE H

| ITEM NAME | AMOUNT |
|---|----------------------|
| | TL |
| | 2023 / Annual |
| | Consolidated |
| 1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities) | 90.383.878 |
| 2) Bank Loans From Participation Banks | 5.228.779.748 |
| 3) Issued Debt Instruments in interest-free instruments e.g.lease certificates, sukuk | 0 |
| 4) Total of other debts that are considered as complying with the participation finance principles not listed above | 870.696.215 |
| TOTAL | 6.189.859.841 |

Explanation for the article 4 above

Short-term debt from related parties and Other Short-Term Payables