



KAMUYU AYDINLATMA PLATFORMU

HACI ÖMER SABANCI HOLDİNG A.Ş.
PARTICIPATION FINANCE PRINCIPLES INFORMATION
FORM
2024 - 4. 3 Monthly Notification

PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM

SUMMARY INFORMATION

Presentation Currency	1.000 TL
Financial Statement Year / Period	2024 / Annual
Nature of Financial Statements	Consolidated
1) Are there any activities of the company itself, partners or subsidiaries that do not comply with the Participation Finance Principles written in the article of association?	YES
2) Are there any share privileges that do not comply with the Participation Finance Principles written in the article of association?	NO
3) Does the company engage in the actions and/or transactions defined in Article 1.5 of the Standard and Article 1.D of the Guidelines?	NO
4) Does the company have activities and/or income that are directly contrary to the principles of participation finance?	YES
5) The ratio of the company's total income that do not comply with the Participation Finance Principles (%) [(4B+4C-4D) / 4E] * 100	78,33
6) The ratio of the company's assets that do not comply with the Participation Finance Principles (%) [5F-5G / 5H] * 100	69,09
7) The ratio of the company's liabilities that do not comply with the Participation Finance Principles (%) [(6I-6J) / 5H] * 100	78,31

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, its partners' or subsidiaries' article of association include any of the activities listed in article 1.2 of the Standard?	YES	Şirketimizin veya iştiraklerimizin esas sözleşmelerinde Standart madde 1.2'de sayılan faaliyetlerden bir kısmı yer alabilmektedir.
2) Does the company's, its partners' or subsidiaries' article of association allow to become a partner in companies whose activities include any of the activities listed in article 1.2 of the Standard?	YES	Şirketimizin veya iştiraklerimizin esas sözleşmelerinde Standart madde 1.2'de sayılan faaliyetlerden bir kısmını yürüten şirketlere ortak olunabileceği hükmü yer alabilmektedir.

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?	NO	
2) Are there any liquidation privileges among the share groups of the company or, if any, in the usufruct shares?	NO	

3) Statement on Standard Article 1.5 and Guideline Article 1.D

	YES / NO	NOTE
1) Is there a disclosure to the public made by the company's authorized body or officials regarding the company's support for the actions described in Standard's article 1.5 and Guideline's article 1.D?	NO	
2) Are there any decisions made by public authorities or national or international courts regarding the company's support for the acts described in Standard's article 1.5 and Guideline's article 1.D?	NO	

4) Incomes That Do Not Comply With The Participation Finance Principles

A) ACTIVITIES THAT RENDER THE COMPANY DIRECTLY CONTRARY TO THE PRINCIPLES OF PARTICIPATION FINANCE PURSUANT TO GUIDELINE ARTICLE 3.1

	YES / NO
1) Does the company itself, its shareholders or subsidiaries have activities and/or income for the production and trade of alcoholic beverages/foods in accordance with the Guideline's article 3.1.1?	YES
2) Does the company itself, its partners or subsidiaries have activities and/or income for the production and trade of pork products in accordance with the Guideline's article 3.1.2?	YES
3) Does the company itself, its partners or subsidiaries have activities and/or income for the production and wholesale trade of tobacco products for smoking in accordance with the Guideline's article 3.1.3?	NO
4) Does the company itself, its partners or subsidiaries have gambling or gambling-like activities and/or income in accordance with the Guideline's article 3.1.4?	YES
5) Does the company itself, its partners or subsidiaries have any financial sector activities and/or income, excluding those based on participation finance?	YES
6) Does the company itself, its partners or subsidiaries have any publishing activities and/or revenue that are contrary to morality and Islamic values in accordance with the Guideline's article 3.1.5?	NO
7) Does the company itself, its partners or subsidiaries have hotel management, tourism sector activities, various entertainment and organization activities and/or income that are incompatible with Islamic values in accordance with the Guideline's article 3.1.6?	NO

B) INCOME FROM ACTIVITIES THAT ARE NOT IN COMPLIANCE WITH THE PRINCIPLES OF PARTICIPATION FINANCE BUT ARE PERMITTED UP TO 5% IN ACCORDANCE WITH GUIDELINE ARTICLE 3.2

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) In accordance with the Guideline's article 3.2.2, total revenue from the retail sale of tobacco products damaging to health	0
2) In accordance with the Guideline's article 3.2.3, total income from business and services provided to companies that do not operate in accordance with the principles of participation finance	0
3) In accordance with the Guideline's article 3.2.4, total rental income from companies that do not operate in accordance with the principles of participation finance	0
4) In accordance with the Guideline's article 3.2.5, total revenue from advertising, branding, sponsorship and brokerage activities	0
TOTAL	0

C) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Other Operating Income	24.084.224
2) Finance Income	6.111.744
3) Investment Activity Income	867.400
4) Revenue from Finance Sector Operations	711.893.600
5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method	1.725.151
TOTAL	744.682.119

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

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated

1) Price difference income (The portion accounted for in the items listed in table C)	0
2) Foreign exchange gains (The portion accounted for in the items listed in table C)	5.203.845
3) Term sales income (The portion accounted for in the items listed in table C)	775.449
4) Income from participation-based assets and funds included currency protected deposit	620.351
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 C)	0
8) Provisions no longer required	0
9) Service revenue (The portion accounted for in the items listed in table C)	0
10) Rent and maintenance-repair income (The portion accounted for in the items listed in table C)	0
11) Warehousing income (The portion accounted for in the items listed in table C)	0
12) Compensation and penalty income	0
13) Insurance damage compensation income	0
14) Lawsuit income	0
15) Dividend income from companies whose activities comply with the participation finance principles	234.936
16) Total of other income that comply with the participation finance principles not listed above (The portion accounted for in the items listed in table C)	1.725.151
TOTAL	8.559.732

Explanation for the article 16 above	Özkaynak Yöntemiyle Değerlenen Yatırımların Karlarından Paylar kaleminin tamamı (D)/16'da gösterilmiştir. Ayrıca, (B), (C) ve (D) tablolarında yer alan finansal veriler Sabancı Holding'in bağımsız denetimden veya incelemeden geçmiş ve kamuya duyurulmuş olan 31.1.2024 tarihli konsolide finansal tablo ve dipnotlarından temin edilmiş olup, bu tablolarda aranan finansal veriler hakkında ayrıca raporlama yapılmamakta ve/veya bu veriler bağımsız denetime veya incelemeye tabi tutulmamaktadır. Diğer yandan, Sabancı Holding'in bağlı ortaklıkları arasında mâli sektörde faaliyet gösteren Akbank, Aksigorta ve AgeSA gibi finansal kuruluşlar ve görece düşük tutarda da olsa alkollü içki, tütün mamulleri ve şans oyunları ticaretinden elde edilen gelirleri bulunan CarrefourSA gibi şirketler yer almakta olup, bu faaliyetlerin katılım finans ilkelerine uygun olmadığı değerlendirilmektedir. Yukarıda atıf yapılan tablolarda ek açıklama bölümü yer almadığından anılan hususlara bu b2
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E) TOTAL INCOME

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Revenue	195.092.886
2) Other Operating Income	24.084.224
3) Finance Income	6.111.744
4) Investment Activity Income	867.400
5) Revenue from Finance Sector Operations	711.893.600
6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method	1.725.151
TOTAL	939.775.005

5) Assets That Do Not Comply With The Participation Finance Principles (F-G)

F) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Cash and cash equivalents	111.778.782

2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)	656.431.427
3) Derivative Financial Assets (Total of Current and Noncurrent Assets)	59.214.400
4) Receivables From Financial Sector Operations (Total of Current and Noncurrent Assets)	1.357.545.867
5) Investments Accounted For Using Equity Method	110.554.544
6) Investments In Subsidiaries Joint Ventures And Associates	0
TOTAL	2.295.525.020

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

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Checks	0
2) Cash	22.852.495
3) Demand deposits	38.617.425
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	110.554.544
6) Credit card receivables	0
7) Total of other assets that are considered as complying with the participation finance principles not listed above (The portion accounted for in the items listed in table F)	0
TOTAL	172.024.464

Explanation for the article 7 above	(F) ve (G) tablolarında yer alan finansal veriler Sabancı Holding'in bağımsız denetimden veya incelemeden geçmiş ve kamuya duyurulmuş olan 31.1.2024 tarihli konsolide finansal tablo ve dipnotlarından temin edilmiş olup, bu tablolarda aranan finansal veriler hakkında ayrıca raporlama yapılmamakta ve/veya bu veriler bağımsız denetime veya incelemeye tabi tutulmamaktadır. Atıf yapılan tablolarda ek açıklama bölümü yer almadığından anılan hususlara bu bölümde yer verilmesi gerekli görülmüştür.2
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H) TOTAL ASSETS

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
TOTAL ASSETS	3.073.678.933

6) Liabilities That Do Not Comply With The Participation Finance Principles (I-J)

I) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Current Borrowings	124.263.252
2) Current Portion Of Noncurrent Borrowings	73.550.753
3) Noncurrent Borrowings	135.809.036

4) Derivative Financial Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)	17.714.456
5) Payables On Financial Sector Operations (Total of Those Classified in Current and Noncurrent Liabilities)	1.967.550.645
6) Other Payables (Total of Those Classified in Current and Noncurrent Liabilities)	98.806.948
TOTAL	2.417.695.090

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

ITEM NAME	AMOUNT
	1.000 TL
	2024 / Annual
	Consolidated
1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)	10.747.348
2) Bank Loans From Participation Banks	0
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 (The portion accounted for in the items listed in table I)	0
TOTAL	10.747.348

Explanation for the article 4 above	(I) ve (J) tablolarında yer alan finansal veriler Sabancı Holding'in bağımsız denetimden veya incelemiden geçmiş ve kamuya duyurulmuş olan 31.1.2024 tarihli konsolide finansal tablo ve dipnotlarından temin edilmiş olup, bu tablolarda aranan finansal veriler hakkında ayrıca raporlama yapılmamakta ve/veya bu veriler bağımsız denetime veya incelemeye tabi tutulmamaktadır. Atıf yapılan tablolarda ek açıklama bölümü yer almadığından anılan hususlara bu bölümde yer verilmesi gerekli görülmüştür.2
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