



KAMUYU AYDINLATMA PLATFORMU

HACI ÖMER SABANCI HOLDİNG A.Ş. KATILIM FİNANS İLKELERİ BİLGİ FORMU 2023 - 2. 3 Monthly Notification

KATILIM FİNANS İLKELERİ BİLGİ FORMU

SUMMARY INFORMATION

Presentation Currency	1.000 TL
Financial Statement Year / Period	2023 / 6 Months
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?	YES
2) Are there any share privileges that do not comply with the Participation Finance Principles written in the article of association?	NO
3) The ratio of the company's total income that do not comply with the Participation Finance Principles (%) [(3A+3B-3C) / 3D] * 100	69,11
4) The total of the company's assets that do not comply with the Participation Finance Principles (4E-4F)	1.304.677.782
5) The total of the company's liabilities that do not comply with the Participation Finance Principles (5H-5I)	1.346.618.491

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?	YES	Sabancı Holding'in bağlı ortaklıkları arasında bankacılık ve sigortacılık başta olmak üzere finans sektöründe faaliyet gösteren şirketler yer almaktadır.

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) 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
	1.000 TL
	2023 / 6 Months
	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
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Other Operating Income	10.157.343
2) Finance Income	544.058
3) Revenue from Finance Sector Operations	117.071.621
4) Investment Activity Income	679.921
5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method	4.500.172
TOTAL	132.953.115

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

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	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)	3.520.823
3) Term sales income (The portion accounted for in the items listed in table B)	228.632
4) Income from participation-based assets and funds included currency protected deposit (The portion accounted for in the items listed in table B)	301.254
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)	0
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	0
14) Lawsuit income	0
15) Dividend income from companies whose activities comply with the participation finance principles	83.438
16) Total of other income that comply with the participation finance principles not listed above	4.500.172
TOTAL	8.634.319

Explanation for the article 16 above

Özkaynak Yöntemiyle Değerlenen Yatırımların Karlarından Paylar kaleminin tamamı (C)/16'da gösterilmiştir. Ayrıca, (A), (B) ve (C) tablolarında yer alan finansal veriler Sabancı Holding'in sınırlı incelemeden geçmiş ve kamuya duyurulmuş olan 30.06.2023 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 Holdingin bağlı ortaklıkları arasında mali 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 bölümde yer verilmesi gerekli görülmüştür.'

D) TOTAL INCOME

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Revenue	46.944.989
2) Other Operating Income	10.157.343
3) Finance Income	544.058
4) Investment Activity Income	679.921
5) Revenue from Finance Sector Operations	117.071.621
6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method	4.500.172
TOTAL	179.898.104

4) Assets That Do Not Comply With The Participation Finance Principles (E-F)**E) RELATED FINANCIAL STATEMENT ITEMS**

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Cash and cash equivalents	117.324.599
2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)	375.758.904
3) Derivative Financial Assets (Total of Current and Noncurrent Assets)	90.172.726
4) Receivables From Financial Sector Operations (Total of Current and Noncurrent Assets)	774.991.146
5) Investments Accounted For Using Equity Method	20.238.074
6) Investments In Subsidiaries Joint Ventures And Associates	0
TOTAL	1.378.485.449

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

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Checks	0
2) Cash	21.699.062
3) Demand deposits	31.624.658
4) Total invested amount in participation-based financial instruments (Lease certificates, sukuk, profit share deposit included currency protected deposit)	245.873
5) Shares in subsidiaries joint ventures and associates complying with the participation finance principles	20.238.074
6) Credit card receivables	0
7) Total of other assets that are considered as complying with the participation finance principles not listed above	0
TOTAL	73.807.667

(E) ve (F) tablolarında yer alan finansal veriler Sabancı Holdingin sınırlı incelemeden geçmiş ve kamuya duyurulmuş olan 30.06.2023 tarihli konsolide finansal tablo ve dipnotlarından temin edilmiş olup, bu

Explanation for the article 7 above

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.'

G) TOTAL ASSETS

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
TOTAL ASSETS	1.662.438.203

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

H) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Current Borrowings	33.958.061
2) Current Portion Of Noncurrent Borrowings	44.154.748
3) Noncurrent Borrowings	86.867.741
4) Derivative Financial Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)	23.785.747
5) Payables On Financial Sector Operations (Total of Those Classified in Current and Noncurrent Liabilities)	1.105.171.456
6) Other Payables (Total of Those Classified in Current and Noncurrent Liabilities)	57.565.198
TOTAL	1.351.502.951

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

ITEM NAME	AMOUNT
	1.000 TL
	2023 / 6 Months
	Consolidated
1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)	4.884.460
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	0
TOTAL	4.884.460

Explanation for the article 4 above

(H) ve (I) tablolarında yer alan finansal veriler Sabancı Holdingin sınırlı incelemeden geçmiş ve kamuya duyurulmuş olan 30.06.2023 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.'