



## KAMUYU AYDINLATMA PLATFORMU

# ÇEMTAŞ ÇELİK MAKİNA SANAYİ VE TİCARET 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                                                                                                        | Unconsolidated |
| 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? | NO             |
| 3) The ratio of the company's total income that do not comply with the Participation Finance Principles (%) [ (3A+3B-3C) / 3D ] * 100 | 2,62           |
| 4) The total of the company's assets that do not comply with the Participation Finance Principles (4E-4F)                             | 678.267.358    |
| 5) The total of the company's liabilities that do not comply with the Participation Finance Principles (5H-5I)                        | 155.146.799    |

## 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?    | 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         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                                                                                                                                                                     | TL             |
|                                                                                                                                                                     | 2023 / Annual  |
|                                                                                                                                                                     | Unconsolidated |
| 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        |
| <b>TOTAL</b>                                                                                                                                                            | <b>0</b> |

#### B) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME                                                                                    | AMOUNT             |
|----------------------------------------------------------------------------------------------|--------------------|
|                                                                                              | TL                 |
|                                                                                              | 2023 / Annual      |
|                                                                                              | Unconsolidated     |
| 1) Other Operating Income                                                                    | 392.503.640        |
| 2) Finance Income                                                                            | 144.887.396        |
| 3) Revenue from Finance Sector Operations                                                    | 0                  |
| 4) Investment Activity Income                                                                | 151.349.384        |
| 5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method | 0                  |
| <b>TOTAL</b>                                                                                 | <b>688.740.420</b> |

#### 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      |
|                                                                                                                                                    | Unconsolidated     |
| 1) Price difference income (The portion accounted for in the items listed in table B)                                                              | 3.615.296          |
| 2) Foreign exchange gains (The portion accounted for in the items listed in table B)                                                               | 515.645.912        |
| 3) Term sales income (The portion accounted for in the items listed in table B)                                                                    | 0                  |
| 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                                                                                                             | 6.078.472          |
| 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                                                                                                                   | 494.428            |
| 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                                                                                                           | 4.984              |
| 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                                                   | 14.258.336         |
| <b>TOTAL</b>                                                                                                                                       | <b>540.097.428</b> |

Explanation for the article 16 above

#### D) TOTAL INCOME

| ITEM NAME | AMOUNT        |
|-----------|---------------|
|           | TL            |
|           | 2023 / Annual |

|                                                                                              | Unconsolidated       |
|----------------------------------------------------------------------------------------------|----------------------|
| 1) Revenue                                                                                   | 4.994.524.382        |
| 2) Other Operating Income                                                                    | 392.503.640          |
| 3) Finance Income                                                                            | 144.887.396          |
| 4) Investment Activity Income                                                                | 151.349.384          |
| 5) Revenue from Finance Sector Operations                                                    | 0                    |
| 6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method | 0                    |
| <b>TOTAL</b>                                                                                 | <b>5.683.264.802</b> |

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

##### E) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME                                                                                | AMOUNT             |
|------------------------------------------------------------------------------------------|--------------------|
|                                                                                          | TL                 |
|                                                                                          | 2023 / Annual      |
|                                                                                          | Unconsolidated     |
| 1) Cash and cash equivalents                                                             | 703.225.500        |
| 2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)    | 203.153.960        |
| 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                  |
| <b>TOTAL</b>                                                                             | <b>906.379.460</b> |

##### 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      |
|                                                                                                                                                             | Unconsolidated     |
| 1) Checks                                                                                                                                                   | 0                  |
| 2) Cash                                                                                                                                                     | 6.135              |
| 3) Demand deposits                                                                                                                                          | 25.177.007         |
| 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                                                 | 202.928.960        |
| 6) Credit card receivables                                                                                                                                  | 0                  |
| 7) Total of other assets that are considered as complying with the participation finance principles not listed above                                        | 0                  |
| <b>TOTAL</b>                                                                                                                                                | <b>228.112.102</b> |

Explanation for the article 7 above

##### G) TOTAL ASSETS

| ITEM NAME | AMOUNT        |
|-----------|---------------|
|           | TL            |
|           | 2023 / Annual |
|           |               |

|                     |                      |
|---------------------|----------------------|
|                     | Unconsolidated       |
| <b>TOTAL ASSETS</b> | <b>4.219.026.565</b> |

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

### H) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME                                                                                                    | AMOUNT             |
|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                                                                                              | TL                 |
|                                                                                                              | 2023 / Annual      |
|                                                                                                              | Unconsolidated     |
| 1) Current Borrowings                                                                                        | 93.457             |
| 2) Current Portion Of Noncurrent Borrowings                                                                  | 75.572.696         |
| 3) Noncurrent Borrowings                                                                                     | 79.480.646         |
| 4) Derivative Financial Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)        | 0                  |
| 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)                          | 7.470              |
| <b>TOTAL</b>                                                                                                 | <b>155.154.269</b> |

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

| ITEM NAME                                                                                                           | AMOUNT         |
|---------------------------------------------------------------------------------------------------------------------|----------------|
|                                                                                                                     | TL             |
|                                                                                                                     | 2023 / Annual  |
|                                                                                                                     | Unconsolidated |
| 1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)                              | 0              |
| 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 | 7.470          |
| <b>TOTAL</b>                                                                                                        | <b>7.470</b>   |

Explanation for the article 4 above