



**KAMUYU AYDINLATMA PLATFORMU**

**GÜNDOĞDU GIDA SÜT ÜRÜNLERİ SANAYİ VE DIŞ TİCARET  
A.Ş.  
PARTICIPATION FINANCE PRINCIPLES INFORMATION  
FORM  
2024 - 4. 3 Monthly Notification**

# PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM

## SUMMARY INFORMATION

|   |                |
|---|----------------|
| Presentation Currency   | TL             |
| Financial Statement Year / Period   | 2024 / Annual  |
| Nature of Financial Statements  | Unconsolidated |
| 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? | NO             |
| 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?  | NO             |
| 5) The ratio of the company's total income that do not comply with the Participation Finance Principles (%) [ (4B+4C-4D) / 4E ] * 100   | 0              |
| 6) The ratio of the company's assets that do not comply with the Participation Finance Principles (%) [ 5F-5G) / 5H ] * 100   | 0              |
| 7) The ratio of the company's liabilities that do not comply with the Participation Finance Principles (%) [ (6I-6J) / 5H ] * 100   | 0              |

## 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?   | NO       |                |
| 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? | 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) 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?   | NO       |
| 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?   | NO       |
| 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?   | NO       |
| 5) Does the company itself, its partners or subsidiaries have any financial sector activities and/or income, excluding those based on participation finance?   | NO       |
| 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         |
|---|----------------|
|   | TL             |
|   | 2024 / Annual  |
|   | Unconsolidated |
| 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              |
| <b>TOTAL</b>  | <b>0</b>       |

**C) RELATED FINANCIAL STATEMENT ITEMS**

| ITEM NAME  | AMOUNT            |
|--|-------------------|
|  | TL                |
|  | 2024 / Annual     |
|  | Unconsolidated    |
| 1) Other Operating Income  | 24.514.637        |
| 2) Finance Income  | 719.447           |
| 3) Investment Activity Income  | 40.672            |
| 4) Revenue from Finance Sector Operations  | 0                 |
| 5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method | 0                 |
| <b>TOTAL</b>   | <b>25.274.756</b> |

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

| ITEM NAME   | AMOUNT         |
|---|----------------|
|   | TL             |
|   | 2024 / Annual  |
|   | Unconsolidated |
| 1) Price difference income (The portion accounted for in the items listed in table C) | 18.266.269     |
| 2) Foreign exchange gains (The portion accounted for in the items listed in table C)  | 4.997.710      |
| 3) Term sales income (The portion accounted for in the items listed in table C)       | 0              |

|   |                   |
|---|-------------------|
| 4) Income from participation-based assets and funds included currency protected deposit   | 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 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)   | 568.899           |
| 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  | 355.059           |
| 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 (The portion accounted for in the items listed in table C) | 1.086.819         |
| <b>TOTAL</b>  | <b>25.274.756</b> |

Explanation for the article 16 above

Reeskont Faiz Gelirleri 719.447 TL, Duran Varlık Satış Kârları 40.672 TL, Diğer Uygun Gelirleri 326.700 TL

#### E) TOTAL INCOME

| ITEM NAME  | AMOUNT               |
|--|----------------------|
|  | TL                   |
|  | 2024 / Annual        |
|  | Unconsolidated       |
| 1) Revenue   | 2.163.103.784        |
| 2) Other Operating Income  | 24.514.637           |
| 3) Finance Income  | 719.447              |
| 4) Investment Activity Income  | 40.672               |
| 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>2.188.378.540</b> |

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

#### F) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME  | AMOUNT            |
|--|-------------------|
|  | TL                |
|  | 2024 / Annual     |
|  | Unconsolidated    |
| 1) Cash and cash equivalents   | 73.349.664        |
| 2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)    | 0                 |
| 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>73.349.664</b> |

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

| ITEM NAME   | AMOUNT            |
|---|-------------------|
|   | TL                |
|   | 2024 / Annual     |
|   | Unconsolidated    |
| 1) Checks   | 0                 |
| 2) Cash   | 44.927            |
| 3) Demand deposits  | 41.160.871        |
| 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  | 32.143.866        |
| 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                 |
| <b>TOTAL</b>  | <b>73.349.664</b> |

Explanation for the article 7 above

#### H) TOTAL ASSETS

| ITEM NAME           | AMOUNT             |
|---------------------|--------------------|
|                     | TL                 |
|                     | 2024 / Annual      |
|                     | Unconsolidated     |
| <b>TOTAL ASSETS</b> | <b>966.424.416</b> |

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

#### I) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME  | AMOUNT            |
|--|-------------------|
|  | TL                |
|  | 2024 / Annual     |
|  | Unconsolidated    |
| 1) Current Borrowings  | 12.096.568        |
| 2) Current Portion Of Noncurrent Borrowings  | 1.379.137         |
| 3) Noncurrent Borrowings   | 1.895.915         |
| 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)                          | 43.248.554        |
| <b>TOTAL</b>   | <b>58.620.174</b> |

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

| ITEM NAME | AMOUNT         |
|-----------|----------------|
|           | TL             |
|           | 2024 / Annual  |
|           | Unconsolidated |

|  |                   |
|--|-------------------|
| 1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)   | 3.157.935         |
| 2) Bank Loans From Participation Banks   | 1.379.137         |
| 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) | 54.083.102        |
| <b>TOTAL</b>   | <b>58.620.174</b> |

Explanation for the article 4 above

Diğer Kısa Vadeli Yükümlülükler (Taksitli Kredi Kartı Borçları) 10.834.548 TL, Kısa Vadeli Diğer Borçlar 43.248.554 TL,