



## KAMUYU AYDINLATMA PLATFORMU

# İHLAS EV ALETLERİ İMALAT SANAYİ VE TİCARET A.Ş. PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM 2026 - 2. 3 Monthly Notification



**MERKEZİ KAYIT  
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Saklama ve Veri Depolama Kuruluşu

# PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM

## SUMMARY INFORMATION

|                                                                                                                                                                                 |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Presentation Currency                                                                                                                                                           | TL              |
| Financial Statement Year / Period                                                                                                                                               | 2026 / 6 Months |
| 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? | 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                                           | 0,36            |
| 6) The ratio of the company's assets that do not comply with the Participation Finance Principles (%) [ 5F-5G / 5H ] * 100                                                      | 0,53            |
| 7) The ratio of the company's liabilities that do not comply with the Participation Finance Principles (%) [ (6I-6J) / 5H ] * 100                                               | 3,63            |

## 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              |
|                                                                                                                                                                                                   | 2026 / 6 Months |
|                                                                                                                                                                                                   | 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               |
| <b>TOTAL</b>                                                                                                                                                                                      | <b>0</b>        |

**C) RELATED FINANCIAL STATEMENT ITEMS**

| ITEM NAME                                                                                    | AMOUNT            |
|----------------------------------------------------------------------------------------------|-------------------|
|                                                                                              | TL                |
|                                                                                              | 2026 / 6 Months   |
|                                                                                              | Consolidated      |
| 1) Other Operating Income                                                                    | 70.311.225        |
| 2) Finance Income                                                                            | 3.375.772         |
| 3) Investment Activity Income                                                                | 2.269.456         |
| 4) Revenue from Finance Sector Operations                                                    | 0                 |
| 5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method | 13.316.768        |
| <b>TOTAL</b>                                                                                 | <b>89.273.221</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              |
|                                                                                       | 2026 / 6 Months |
|                                                                                       | 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)  | 8.993.888       |

|                                                                                                                                                             |                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 3) Term sales income (The portion accounted for in the items listed in table C)                                                                             | 10.310.912        |
| 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                                                                                                                            | 27.023.716        |
| 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)                                                           | 18.802.032        |
| 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                                                        | 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) | 16.575.443        |
| <b>TOTAL</b>                                                                                                                                                | <b>81.705.991</b> |

Explanation for the article 16 above

#### E) TOTAL INCOME

| ITEM NAME                                                                                    | AMOUNT               |
|----------------------------------------------------------------------------------------------|----------------------|
|                                                                                              | TL                   |
|                                                                                              | 2026 / 6 Months      |
|                                                                                              | Consolidated         |
| 1) Revenue                                                                                   | 2.024.984.424        |
| 2) Other Operating Income                                                                    | 70.311.225           |
| 3) Finance Income                                                                            | 3.375.772            |
| 4) Investment Activity Income                                                                | 2.269.456            |
| 5) Revenue from Finance Sector Operations                                                    | 0                    |
| 6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method | 13.316.768           |
| <b>TOTAL</b>                                                                                 | <b>2.114.257.645</b> |

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

#### F) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME                                                                                | AMOUNT             |
|------------------------------------------------------------------------------------------|--------------------|
|                                                                                          | TL                 |
|                                                                                          | 2026 / 6 Months    |
|                                                                                          | Consolidated       |
| 1) Cash and cash equivalents                                                             | 14.500.930         |
| 2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)    | 3.593.100          |
| 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                                         | 92.232.937         |
| 6) Investments In Subsidiaries Joint Ventures And Associates                             | 0                  |
| <b>TOTAL</b>                                                                             | <b>110.326.967</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                |
|                                                                                                                                                                                 | 2026 / 6 Months   |
|                                                                                                                                                                                 | Consolidated      |
| 1) Checks                                                                                                                                                                       | 0                 |
| 2) Cash                                                                                                                                                                         | 480.542           |
| 3) Demand deposits                                                                                                                                                              | 162.900           |
| 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                                                                                                                                                      | 4.513             |
| 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) | 92.232.937        |
| <b>TOTAL</b>                                                                                                                                                                    | <b>92.880.892</b> |

Explanation for the article 7 above

Özkaynak Yöntemiyle Değerlenen Yatırımlar

## H) TOTAL ASSETS

| ITEM NAME           | AMOUNT               |
|---------------------|----------------------|
|                     | TL                   |
|                     | 2026 / 6 Months      |
|                     | Consolidated         |
| <b>TOTAL ASSETS</b> | <b>3.308.613.771</b> |

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

## I) RELATED FINANCIAL STATEMENT ITEMS

| ITEM NAME                                                                                                    | AMOUNT             |
|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                                                                                              | TL                 |
|                                                                                                              | 2026 / 6 Months    |
|                                                                                                              | Consolidated       |
| 1) Current Borrowings                                                                                        | 11.206.864         |
| 2) Current Portion Of Noncurrent Borrowings                                                                  | 70.293.352         |
| 3) Noncurrent Borrowings                                                                                     | 181.923.012        |
| 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)                          | 4.446.429          |
| <b>TOTAL</b>                                                                                                 | <b>267.869.657</b> |

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

| ITEM NAME | AMOUNT          |
|-----------|-----------------|
|           | TL              |
|           | 2026 / 6 Months |

|                                                                                                                                                                                | Consolidated       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1) Lease Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)                                                                                         | 147.820.356        |
| 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) | 55.379             |
| <b>TOTAL</b>                                                                                                                                                                   | <b>147.875.735</b> |

|                                     |               |
|-------------------------------------|---------------|
| Explanation for the article 4 above | Diğer Borçlar |
|-------------------------------------|---------------|