Date and time of publication on KAP: 18.08.2026 18:18:06
https://www.kap.org.tr/en/Bildirim/1652200

KAMUYU AYDINLATMA PLATFORMU

İNDEKS BİLGİSAYAR SİSTEMLERİ MÜHENDİSLİK SANAYİ VE TİCARET A.Ş.
PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM
2026 - 2. 3 Monthly Notification

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?	YES
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	0,56
6) The ratio of the company's assets that do not comply with the Participation Finance Principles (%) [5F-5G) / 5H] * 100	9,2
7) The ratio of the company's liabilities that do not comply with the Participation Finance Principles (%) [(6I-6J) / 5H] * 100	13,33

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?	YES	16
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 GUDELINE 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
TOTAL	**0**

C) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	TL
	2026 / 6 Months
	Consolidated
1) Other Operating Income	2.989.805.148
2) Finance Income	417.188.558
3) Investment Activity Income	243.735
4) Revenue from Finance Sector Operations	0
5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method	0
TOTAL	**3.407.237.441**

D) INCOME THAT COMPLY WITH THE PARTICIPATION FINANCE PRIINCIPLES 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)	706.345.053

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)	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	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)	2.310.698.354
TOTAL	**3.017.043.407**

Explanation for the article 16 above	

E) TOTAL INCOME

ITEM NAME	AMOUNT
	TL
	2026 / 6 Months
	Consolidated
1) Revenue	66.503.315.183
2) Other Operating Income	2.989.805.148
3) Finance Income	417.188.558
4) Investment Activity Income	243.735
5) Revenue from Finance Sector Operations	0
6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method	0
TOTAL	**69.910.552.624**

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	7.259.846.437
2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)	135.888.025
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
TOTAL	**7.395.734.462**

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	1.264.734
3) Demand deposits	2.839.505.715
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	75.441.216
7) Total of other assets that are considered as compliying with the participation finance principles not listed above (The portion accounted for in the items listed in table F)	0
TOTAL	2.916.211.665

Explanation for the article 7 above	

H) TOTAL ASSETS

ITEM NAME	AMOUNT
	TL
	2026 / 6 Months
	Consolidated
TOTAL ASSETS	48.712.021.056

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 Borowings	4.072.687.634
2) Current Portion Of Noncurrent Borrowings	240.712.671
3) Noncurrent Borrowings	2.301.569.761
4) Derivative Financial Liabilities (Total of Those Classified in Current and Noncurrent Liabilities)	451.139
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)	92.875.837
TOTAL	6.708.297.042

J) LIABILITES 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)	122.646.730
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)	91.209.906
TOTAL	**213.856.636**

Explanation for the article 4 above	