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KAMUYU AYDINLATMA PLATFORMU

# KONTROLMATİK TEKNOLOJİ ENERJİ VE MÜHENDİSLİK 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? | 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 | 7,62 |
| 6) The ratio of the company's assets that do not comply with the Participation Finance Principles (%) [ 5F-5G) / 5H ] * 100 | 3,64 |
| 7) The ratio of the company's liabilities that do not comply with the Participation Finance Principles (%) [ (6I-6J) / 5H ] * 100 | 37,22 |

## 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 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 | 633.915.982 |
| 2) Finance Income | 68.872.169 |
| 3) Investment Activity Income | 33.897 |
| 4) Revenue from Finance Sector Operations | 0 |
| 5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method | 0 |
| **TOTAL** | **702.822.048** |

**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) | 271.908.416 |

| | |
|---|---|
| 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 | 4.107.105 |
| 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) | 63.966.658 |
| **TOTAL** | **339.982.179** |

| | |
|---|---|
| Explanation for the article 16 above | Foreign exchange gains, gains on the sale of fixed assets, provisions no longer required, |

**E) TOTAL INCOME**

| ITEM NAME | AMOUNT |
|---|---|
| | TL |
| | 2026 / 6 Months |
| | Consolidated |
| 1) Revenue | 4.059.345.469 |
| 2) Other Operating Income | 633.915.982 |
| 3) Finance Income | 68.872.169 |
| 4) Investment Activity Income | 33.897 |
| 5) Revenue from Finance Sector Operations | 0 |
| 6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method | 0 |
| **TOTAL** | **4.762.167.517** |

## 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 | 163.039.887 |
| 2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets) | 1.440.626.532 |
| 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 | 83.711.534 |
| 6) Investments In Subsidiaries Joint Ventures And Associates | 0 |
| **TOTAL** | **1.687.377.953** |

**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 | 148.482 |
| 3) Demand deposits | 160.851.860 |
| 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 | 0 |
| 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** | **161.000.342** |

| Explanation for the article 7 above | |
|---|---|

**H) TOTAL ASSETS**

| ITEM NAME | AMOUNT |
|---|---|
| | TL |
| | 2026 / 6 Months |
| | Consolidated |
| **TOTAL ASSETS** | **41.878.312.818** |

## 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 | 7.913.584.120 |
| 2) Current Portion Of Noncurrent Borrowings | 5.421.910.899 |
| 3) Noncurrent Borrowings | 356.157.944 |
| 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) | 7.086.973.655 |
| **TOTAL** | **20.778.626.618** |

**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) | 115.161.894 |
| 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) | 5.076.169.338 |
| **TOTAL** | **5.191.331.232** |

| | |
|---|---|
| Explanation for the article 4 above | The amount of interest-free (0% interest) loans and other payables provided to the company by its shareholders. |