



KAMUYU AYDINLATMA PLATFORMU

DESA DERİ 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	14,21
4) The total of the company's assets that do not comply with the Participation Finance Principles (4E-4F)	502.372.231
5) The total of the company's liabilities that do not comply with the Participation Finance Principles (5H-5I)	118.666.248

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
TOTAL	0

B) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	TL
	2023 / Annual
	Unconsolidated
1) Other Operating Income	264.817.462
2) Finance Income	438.376.046
3) Revenue from Finance Sector Operations	0
4) Investment Activity Income	60.189.472
5) Share of Profit (Loss) of Associated and Joint Ventures Accounted for Using Equity Method	55.447.523
TOTAL	818.830.503

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)	0
2) Foreign exchange gains (The portion accounted for in the items listed in table B)	203.996.876
3) Term sales income (The portion accounted for in the items listed in table B)	24.737.778
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	26.399.014
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	1.954.423
9) Service revenue (The portion accounted for in the items listed in table B)	58.834.458
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	3.010.056
14) Lawsuit income	1.027.383
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	34.412.019
TOTAL	354.372.007

Explanation for the article 16 above

31.12.2023 tarihli bağımsız denetim raporu 23 - 26 sayılı dipnotlarda açıklanmıştır.

D) TOTAL INCOME

ITEM NAME	AMOUNT
	TL
	2023 / Annual

	Unconsolidated
1) Revenue	2.449.421.013
2) Other Operating Income	264.817.462
3) Finance Income	438.376.046
4) Investment Activity Income	60.189.472
5) Revenue from Finance Sector Operations	0
6) Share of Profit (Loss) of Associates and Joint Ventures Accounted for Using Equity Method	55.447.523
TOTAL	3.268.251.516

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	652.922.249
2) Financial Investments (Total of Those Classified in Current and Noncurrent Assets)	415.564.300
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	110.239.651
6) Investments In Subsidiaries Joint Ventures And Associates	0
TOTAL	1.178.726.200

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	534.687
3) Demand deposits	563.000.651
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	89.415.926
6) Credit card receivables	23.263.717
7) Total of other assets that are considered as complying with the participation finance principles not listed above	138.988
TOTAL	676.353.969

Explanation for the article 7 above

31.12.2023 ttarihli Bağımsız denetim raporu 3-5 ve 8 nolu dipnotlarda açıklanmıştır.

G) TOTAL ASSETS

ITEM NAME	AMOUNT
	TL
	2023 / Annual

	Unconsolidated
TOTAL ASSETS	2.589.846.186

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	40.344.217
2) Current Portion Of Noncurrent Borrowings	53.303.245
3) Noncurrent Borrowings	106.650.442
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)	0
TOTAL	200.297.904

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)	81.321.645
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	310.011
TOTAL	81.631.656

Explanation for the article 4 above

31.12.2023 tarihli Bağımsız denetim raporu 7 sayılı dipnotlarda açıklanmıştır.