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## PUBLIC DISCLOSURE PLATFORM (KAP)

# HÜRRİYET GAZETECİLİK VE MATBAACILIK A.Ş. PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM 2023 - 4th Quarterly Notification



# PARTICIPATION FINANCE PRINCIPLES INFORMATION FORM

## SUMMARY INFORMATION

Presentation Currency	TRY
Financial Statement Year / Period to Which the Data Belongs	2023 / Annual
Financial Statement Quality	Consolidated
1) Are there any activities not compliant with the Participation Finance Principles in the company's articles of association?	YES
2) Are there any share privileges not compliant with the Participation Finance Principles in the company's articles of association?	NO
3) The ratio of the Company's total income not compliant with the Participation Finance Principles (%) [ (3A+3B-3C) / 3D ] * 100	64.84
4) The total of the Company's Assets not compliant with the Participation Finance Principles (4E-4F)	68,414
5) The total of the Company's Liabilities not compliant with the Participation Finance Principles (5H-5I)	0

## 1) Activities written in the Articles of Association Not Compliant with the Participation Finance Principles

	YES / NO	NUMBER OF THE RELEVANT ARTICLE OF THE ARTICLES OF ASSOCIATION
1) Does the company's articles of association include that any of the activities listed in Article 1.1 of the Share Certificate Issuance and Trade Standard (Standard)?	YES	3
2) Does the company's articles of association allow to become a partner in companies whose activities include any of the activities listed in Article 1.1 of the Standard?	YES	3
3) Does the articles of association of at least one of the subsidiaries, which the company owns more than 50% interest as controlling shareholder (if any), state that any of the activities listed in the Standard article 1.1 can be performed?	YES	3

## 2) Preferred Shares and Dividend Shares Information

	YES / NO	NUMBER OF THE RELEVANT ARTICLE OF THE ARTICLES OF ASSOCIATION
1) Are there any dividend privileges among the share groups of the company or, if any, in the dividend shares?	NO	23
2) Are there any liquidation privileges among the share groups of the company or, if any, in the dividend shares?	NO	24

## 3) Income Not Compliant with Participation Finance Principles (A+B-C)

### A) OPERATING INCOME NOT COMPLIANT WITH THE PARTICIPATION FINANCE PRINCIPLES RECOGNIZED UNDER REVENUES

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Total income from activities related to the production and trade of alcoholic beverages/food recognized under the "Revenue" item.	0
2) Total income from activities related to the production and trade of porks and their products recognized under the "Revenue" item.	0
3) Total income from activities related to the production and trade of tobacco products recognized under the "Revenue" item.	0
4) Total income from gambling and activities considered gambling recognized under the "Revenue" item.	0
5) Total income from financial sector activities recognized under the "Revenue" item, excluding those carried out according to the participation finance principles.	0
6) Total income from the distribution and marketing of media and publishing activities recognized under the "Revenue" item.	741,320,748
7) Total income from hotel management, tourism activities, and organization of various entertainment and organization activities recognized under the "Revenue" item.	0
<b>TOTAL</b>	<b>741,320,748</b>

### B) RELATED FINANCIAL STATEMENT ITEMS

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Other Real Operating Income	263,191,633
2) Financing Income	23,097
3) Revenue from Finance Sector Activities	0
4) Income from Investment Activities	252,538,539
5) Shares of Profit/Loss of Investments Valued by Equity Method	0
<b>TOTAL</b>	<b>515,753,269</b>

**C) INCOME INCLUDED IN THE FINANCIAL STATEMENT ITEMS LISTED IN TABLE B AND ASSUMED TO BE IN ACCORDANCE WITH PARTICIPATION FINANCE PRINCIPLES**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Income from price difference (the portion recognized under the items listed in table B)	0
2) Income from exchange differences (the portion recognized under the items listed in table B)	132,256,016
3) Income from term sales (the portion recognized under the items listed in table B)	92,896,655
4) Income from participation-based assets and funds, including foreign exchange rate protected participation accounts	0
5) Social Security premium income	0
6) Promotion revenues received from participation banks	0
7) Customer prepayments recorded as revenue (the portion recognized under the items listed in table B)	0
8) Provisions No Longer Required	21,746,356
9) Service income (the portion recognized under the items listed in table B)	0
10) Rent and maintenance-repair services income (the portion recognized under the items listed in table B)	8,738,163
11) Warehousing income (the portion recognized under the items listed in table B)	0
12) Compensation and delay penalty income	0
13) Insurance claim income	0
14) Litigation income	0
15) Dividend income from companies operating in accordance with Participation Finance Principles	0
16) Total of other income not included above but considered to be compliant with the Participation Finance Principles (the portion recognized under the items listed in table B)	186,345,232
<b>TOTAL</b>	<b>441,982,422</b>

Explanation for item 16 above

Tangible Fixed Asset Sales Profit of TRY 169,245,211 and Rediscount Interest Income of TRY 5,651,148 were recorded. The remaining amount of TRY 11,448,873 consists of Other Income.

**D) TOTAL INCOME**

ITEM NAME	AMOUNT
	2023 / Annual
	Consolidated
1) Revenue	741,320,748
2) Other Real Operating Income	263,191,633
3) Financing Income	23,097
4) Income from Investment Activities	252,538,539
5) Revenue from Finance Sector Activities	0
6) Shares of Profit/Loss of Investments Valued by Equity Method	0
<b>TOTAL</b>	<b>1,257,074,017</b>

**4) Assets Not Compliant with the Participation Fund Principles (E-F)**

**E) RELATED FINANCIAL STATEMENT ITEMS**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Cash and Cash Equivalent	2,803,932
2) Financial Investments (Total Amount Categorized under Current and Non-current Assets)	487,776
3) Derivatives (Total Amount Categorized under Current and Non-current Assets)	0
4) Receivables from Financial Operations (Total Amount Categorized under Current and Non-current Assets)	0
5) Investments Valued by Shareholders' Equity Method	0
6) Investments in Affiliates, Partnerships and Subsidiaries	0
<b>TOTAL</b>	<b>3,291,708</b>

**F) ASSETS INCLUDED IN THE FINANCIAL STATEMENT ITEMS LISTED IN TABLE E AND ASSUMED TO BE IN ACCORDANCE WITH PARTICIPATION FINANCE PRINCIPLES**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Checks	0
2) Cash	137,592
3) Demand deposit accounts	2,666,340
4) Amounts in participation-based investment instruments (lease certificates, sukuk, accounts held in participation banks, including foreign exchange rate protection)	0
5) Company shares in affiliates and subsidiaries operating in accordance with Participation Finance Principles	397,945
6) Credit card receivables	21,417
7) Total of other assets not included in the items above but considered to be compliant with the Participation Finance Principles (the portion recognized under the items listed in table E)	0
<b>TOTAL</b>	<b>3,223,294</b>

Explanation for item 7 above

Restricted deposits (Blocked Deposits) amounting to TRY 89.831. It is considered a short-term financial investment because its use is limited and its average maturity is between 3-12 months.

**G) TOTAL ASSETS**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
<b>Total Assets</b>	<b>3,600,225,098</b>

**5) Debts Not Compliant with the Participation Fund Principles (H-I)**

**H) RELATED FINANCIAL STATEMENT ITEMS**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Short Term Borrowing	20,722,370
2) Short Term Portions of the Long Term Borrowing	0
3) Long Term Borrowing	30,467,769
4) Derivatives (Total Amount Categorized under Short and Long Term Liabilities)	0
5) Liabilities from Finance Sector Activities (Total Amount Categorized under Short and Long Term Liabilities)	0
6) Other Liabilities (Total Amount Categorized under Short and Long Term Liabilities)	0
<b>TOTAL</b>	<b>51,190,139</b>

**I) LIABILITIES INCLUDED IN THE FINANCIAL STATEMENT ITEMS LISTED IN TABLE H AND ASSUMED TO BE IN ACCORDANCE WITH PARTICIPATION FINANCE PRINCIPLES**

ITEM NAME	AMOUNT
	TRY
	2023 / Annual
	Consolidated
1) Liabilities from lease transactions (Total Amount Categorized under Short and Long Term Liabilities)	51,190,139
2) Loans borrowed from participation banks	0
3) Issuances of interest-free financial instruments such as lease certificates and sukuk	0
4) Total of other debts not included in the items above but considered to be compliant with the Participation Finance Principles (the portion recognized under the items listed in table H)	0
<b>TOTAL</b>	<b>51,190,139</b>

Explanation for item 4 above