

**TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**  
**AS OF 30 JUNE 2024 AND FOR THE SIX-MONTH PERIOD THEN ENDED**

(Amounts are expressed in thousand Turkish Liras (“TL”) based on purchasing power as of 31 March 2024, unless otherwise stated.)

**NOTE 4 – RELATED PARTY DISCLOSURES**

The related parties listed below are the companies directly or indirectly controlled by Hacı Ömer Sabancı Holding A.Ş., the parent company of Teknosa or the companies over which Hacı Ömer Sabancı Holding A.Ş. has significant influence.

	<b>30 June 2024</b>	
	<b>Receivables</b>	<b>Payables</b>
	<b>Short-term</b>	<b>Short-term</b>
	<b>Trade</b>	<b>Trade</b>
<b>Balances with related parties</b>		
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	18,625	-
Akbank T.A.Ş.	6,751	-
Çimsa Çimento San.ve Tic.A.Ş.	1,185	-
Kordsa Teknik Tekstil A.Ş.	605	-
Akçansa Çimento San. ve Tic. A.Ş.	441	-
Brisa Bridgestone Sabancı Lastık San.Ve Tic.A.Ş.	170	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	116	30,859
Temsa Skoda Sabancı Ulaşım Araçları A.Ş.	105	-
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	25	-
Hacı Ömer Sabancı Holding A.Ş.	9	780
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	-	440
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	2
Aksigorta A.Ş.	-	20,452
	<b>28,032</b>	<b>52,533</b>

	<b>31 December 2023</b>	
	<b>Receivables</b>	<b>Payables</b>
	<b>Short-term</b>	<b>Short-term</b>
	<b>Trade</b>	<b>Trade</b>
<b>Balances with related parties</b>		
Çimsa Çimento San. ve Tic. A.Ş.	5,794	-
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	4,595	-
Akbank T.A.Ş.	3,611	-
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	3,228	3,282
Aksigorta A.Ş.	1,529	6,651
Brisa Bridgestone Sabancı Lastik San. ve Tic. A.Ş.	385	-
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	272	-
Akçansa Çimento San. ve Tic. A.Ş.	239	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	201	56,899
Kordsa Teknik Tekstil Anonim Şirketi	4	-
Hacı Ömer Sabancı Holding A.Ş.	-	3,944
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	6
	<b>19,858</b>	<b>70,782</b>

**TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**  
**AS OF 30 JUNE 2024 AND FOR THE SIX-MONTH PERIOD THEN ENDED**

(Amounts are expressed in thousand Turkish Liras (“TL”) based on purchasing power as of 31 March 2024, unless otherwise stated.)

**NOTE 4 – RELATED PARTY DISCLOSURES (cont’d)**

Deposits at Akbank T.A.Ş.	30 June 2024	31 December 2023
Time Deposit	1,070,978	-
Demand deposits	132,120	351,167
	<b>1,203,098</b>	<b>351,167</b>

Other cash and cash equivalents at Akbank T.A.Ş.	30 June 2024	31 December 2023
Other cash and cash equivalents	-	953,724
	<b>-</b>	<b>953,724</b>

Credit card slip receivables at Akbank T.A.Ş.	30 June 2024	31 December 2023
Credit card slip receivables	27,820	68,195
	<b>27,820</b>	<b>68,195</b>

Short-term bank borrowings at Akbank T.A.Ş.	30 June 2024	31 December 2023
Short-term bank borrowings	505,410	64,715
	<b>505,410</b>	<b>64,715</b>

As of 30 June 2024 and 31 December 2023, the details of the short-term portion of long-term lease obligations with related parties are as follows.

<b>Short and long-term lease liabilities</b>	30 June 2024	31 December 2023
<b><i>Short-term portion of long-term lease liabilities to related parties</i></b>		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	2,501	2,804
<b><i>Long-term lease obligations to related parties</i></b>		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	2,530	4,802
	<b>5,031</b>	<b>7,606</b>

**TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**  
**AS OF 30 JUNE 2024 AND FOR THE SIX-MONTH PERIOD THEN ENDED**

(Amounts are expressed in thousand Turkish Liras (“TL”) based on purchasing power as of 31 March 2024, unless otherwise stated.)

**NOTE 4 – RELATED PARTY DISCLOSURES (cont’d)**

<b>Transactions with related parties</b>	<b>1 January - 30 June 2024</b>		
	<b>Goods Sales</b>	<b>Rent Expenses</b>	<b>Other Expenses</b>
Akbank T.A.Ş.	50,631	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	19,633	(5,719)	(927)
Aksigorta A.Ş.	9,474	-	(16,159)
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	2,257	-	-
Çimsa Çimento San. ve Tic.A.Ş.	1,670	-	-
Akçansa Çimento San. ve Tic. A.Ş.	1,140	-	-
Kordsa Teknik Tekstil A.Ş.	551	-	-
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	396	-	-
Hacı Ömer Sabancı Holding A.Ş.	206	-	(1,006)
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	156	-	(11,416)
Sabancı Dijital Teknoloji Hizmetleri A.Ş. (*)	139	-	(56,501)
Ak Finansal Kiralama A.Ş.	40	-	-
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	-	(3)
	<b>86,293</b>	<b>(5,719)</b>	<b>(86,012)</b>

(\*) Our Company receives internet security service, data security application, maintenance and repair service, server purchase, software development, hardware and license renewal, project and consultancy services from SabancıDX A.Ş.

<b>Transactions with related parties</b>	<b>1 January - 30 June 2023</b>		
	<b>Goods Sales</b>	<b>Rent Expenses</b>	<b>Other Expenses</b>
Akbank T.A.Ş.	118,241	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	54,020	(6,421)	(3,089)
Kordsa Teknik Tekstil A.Ş.	2,902	-	-
Çimsa Çimento San.ve Tic.A.Ş.	2,821	-	-
Hacı Ömer Sabancı Holding A.Ş.	-	-	(547)
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	1,548	-	-
Akçansa Çimento San. ve Tic. A.Ş.	1,316	-	-
Aksigorta A.Ş.	1,477	-	(28,514)
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	599	-	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	841	-	(104,029)
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	-	-	(16,830)
Enerjisa Enerji Üretim A.Ş.	69	-	-
	<b>183,834</b>	<b>(6,421)</b>	<b>(153,009)</b>

**TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**  
**AS OF 30 JUNE 2024 AND FOR THE SIX-MONTH PERIOD THEN ENDED**

(Amounts are expressed in thousand Turkish Liras (“TL”) based on purchasing power as of 31 March 2024, unless otherwise stated.)

**NOTE 4 – RELATED PARTY DISCLOSURES (cont’d)**

**Benefits for the key management personnel**

The Company’s key management has been identified as the general managers and assistant general managers. Remuneration to key management personnel consists of wages, premiums, pensions, health insurance and life insurance payments. Remunerations of key management personnel for the periods ended 30 June 2024 and 2023 are as follows:

	<b>1 January- 30 June 2024</b>	<b>1 January- 30 June 2023</b>
Salaries and other short-term benefits	40,255	40,473
	<b>40,255</b>	<b>40,473</b>

**NOTE 5 – CASH AND CASH EQUIVALENTS**

As at 30 June 2024 and 31 December 2023, the details of cash and cash equivalents are as follows:

	<b>30 June 2024</b>	<b>31 December 2023</b>
Cash	8,951	16,212
Cash at banks	1,515,355	2,019,778
Demand deposits	444,377	1,438,385
Time deposits	1,070,978	581,393
Credit card slip receivables	179,893	426,579
Other cash and cash equivalents (*)	-	953,724
	<b>1,704,199</b>	<b>3,416,293</b>

(\*) Other cash and cash equivalents consist of short-term free liquid fund used by the Company from Akbank T.A.Ş., which is exempt from corporate tax. As at 30 June 2024, there is no liquid fund.

The Company does not have any restricted deposits as at 30 June 2024 and 31 December 2023.

As at 30 June 2024, the details of time deposits, maturity dates and interest rates of the Company are as follows:

<b>Currency</b>	<b>Maturity</b>	<b>Interest rate</b>	<b>TL Deposit Provision</b>
USD	12/07/2024	3.56%	161,157
USD	19/07/2024	3.56%	258,292
TL	12/07/2024	51.00%	270,000
TL	16/07/2024	51.25%	105,000
TL	16/07/2024	51.00%	259,000
		<b>Interest accrual</b>	17,529
			<b>1,070,978</b>