

(CONVENIENCE TRANSLATION INTO ENGLISH OF FINANCIAL STATEMENTS  
ORIGINALLY ISSUED IN TURKISH)  
TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ  
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS AS AT AND  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

(Amounts expressed in thousands of Turkish Lira ("TL") unless otherwise indicated.)

**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 2022</b>	
	<b>Receivables</b>	<b>Payables</b>
	<b>Current</b>	<b>Current</b>
<b>Balances with related parties</b>	<b>Trading</b>	<b>Trading</b>
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş. (*)	19.202	--
Aksigorta A.Ş.	6.384	51
Akbank T.A.Ş.	4.465	--
Hacı Ömer Sabancı Holding A.Ş.	320	61
Akçansa Çimento San. ve Tic. A.Ş.	144	--
Brisa Bridgestone Sabancı Lastık San. Ve Tic. A.Ş.	133	--
Çimsa Çimento San. ve Tic. A.Ş.	32	--
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	10	16.194
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	--	1.776
Temsa Skoda Sabancı Ulaşım Araçları A.Ş.	--	1
	<b>30.690</b>	<b>18.083</b>

	<b>31 December 2021</b>	
	<b>Receivables</b>	<b>Payables</b>
	<b>Current</b>	<b>Current</b>
<b>Balances with related parties</b>	<b>Trading</b>	<b>Trading</b>
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş. (*)	15.255	--
Çimsa Çimento San. ve Tic. A.Ş.	1.925	--
Akbank T.A.Ş.	856	--
Kordsa Teknik Tekstil Anonim Şirketi	244	--
Temsa Skoda Sabancı Ulaşım Araçları A.Ş.	129	--
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	126	--
Akçansa Çimento San. ve Tic. A.Ş.	47	--
Aksigorta A.Ş.	17	545
Hacı Ömer Sabancı Holding A.Ş.	10	21
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	--	10.777
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	--	27
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	--	1.475
	<b>18.609</b>	<b>12.845</b>

(\*) It consists of receivables related to corner stores opened in Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş. stores during the Covid-19 period.

	<b>30 June 2022</b>	<b>31 December 2021</b>
<u>Deposit accounts in Akbank T.A.Ş.</u>		
Demand deposit	73.472	90.945
Time deposit	389.713	562.412
	<b>463.185</b>	<b>653.357</b>

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**NOTE 4 – RELATED PARTY DISCLOSURES (Continued)**

	30 June 2022	31 December 2021
<u>Credit card receivables in Akbank T.A.Ş.</u>		
Credit card receivables	6.769	9.429
	<b>6.769</b>	<b>9.429</b>

	30 June 2022	31 December 2021
<u>Short term bank loans in Akbank T.A.Ş.</u>		
Short term bank loans	37.985	--
	<b>37.985</b>	<b>--</b>

	1 January -30 June 2022		
<b>Transactions with related parties</b>	<b>Sale of goods</b>	<b>Rent expense</b>	<b>Other expenses</b>
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	33.176	(2.011)	(3.557)
Akbank T.A.Ş.	17.455	--	--
H.Ö. Sabancı Holding A.Ş.	500	--	(171)
Agesa Hayat ve Emeklilik A.Ş.	246	--	--
Çimsa Çimento San.ve Tic.A.Ş.	201	--	--
Akçansa Çimento San. ve Tic. A.Ş.	170	--	--
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	85	--	--
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	29	--	(24.367)
Aksigorta A.Ş.	26	--	(3.359)
Enerjisa Enerji Üretim A.Ş.	20	--	--
Temsa Skoda Sabancı Ulaşım Araçları A.Ş.	17	--	--
Temsa İş Makinaları İmalat Pazarlama ve Satış A.Ş.	17	--	--
Kordsa Teknik Tekstil A.Ş.	12	--	--
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	3	--	(4.600)
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	--	--	(26)
	<b>51.957</b>	<b>(2.011)</b>	<b>(36.080)</b>

	1 January -30 June 2021		
<b>Transactions with related parties</b>	<b>Sale of goods</b>	<b>Rent expense</b>	<b>Other expenses</b>
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	18.385	(1.654)	(488)
Akbank T.A.Ş.	2.691	--	--
Aksigorta A.Ş.	1.474	--	(3.014)
H.Ö. Sabancı Holding A.Ş.	230	--	(10)
Akçansa Çimento San. ve Tic. A.Ş.	222	--	--
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	196	--	--
Çimsa Çimento San.ve Tic.A.Ş.	130	--	--
Kordsa Global End. İplik ve Kordbezi San. A.Ş.	38	--	--
Agesa Hayat ve Emeklilik A.Ş.	20	--	--
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	19	--	(1.949)
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	11	--	(1.562)
Temsa İş Makinaları İmalat Pazarlama ve Satış A.Ş.	10	--	--
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	--	--	(44)
	<b>23.426</b>	<b>(1.654)</b>	<b>(7.067)</b>

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**NOTE 4 – RELATED PARTY DISCLOSURES (Continued)**

The details of short and long-term lease liabilities to related parties as at 30 June 2022 and 31 December 2021 are as follows:

	<b>30 June 2022</b>	<b>31 December 2021</b>
Short portion of long-term lease liabilities to related parties	1.767	1.952
Long-term lease liabilities to related parties	--	746
	<b>1.767</b>	<b>2.698</b>

**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 2022 and 2021 are as follows:

	<b>1 January – 30 June 2022</b>	<b>1 January – 30 June 2021</b>
Salaries and other benefits	9.261	5.707
	<b>9.261</b>	<b>5.707</b>

**NOTE 5 – CASH AND CASH EQUIVALENTS**

The details of cash and cash equivalents as at 30 June 2022 and 31 December 2021 are as follows:

	<b>30 June 2022</b>	<b>31 December 2021</b>
Cash	2.987	2.691
Time deposit	389.713	562.412
Demand deposit	93.081	96.225
Credit card slip receivables	35.043	48.080
	<b>520.824</b>	<b>709.408</b>

The Company does not have any blocked deposits as at 30 June 2022 and 31 December 2021.

The details of time deposits, maturity dates and interest rates of the company as at 30 June 2022 and 31 December 2021 are as follows:

<b>Currency</b>	<b>Maturity</b>	<b>Interest Rate</b>	<b>30 June 2022</b>
TL	1 July 2022	20%	389.500
		Accrual of interest	213
			<b>389.713</b>

<b>Currency</b>	<b>Maturity</b>	<b>Interest Rate</b>	<b>31 December 2021</b>
TL	3 January 2022	26,75%	562.000
		Accrual of interest	412
			<b>562.412</b>

The Company's exposure to credit risk, foreign currency risk and details of impairment for cash and cash equivalents are disclosed in Note 24.