

TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**NOTES TO THE CONDENSED FINANCIAL STATEMENTS AS OF 31 MARCH 2025 AND FOR THE THREE-MONTH INTERIM PERIOD THEN ENDED**

(Amounts are expressed in thousand Turkish Liras (“TL”) based on purchasing power as of 31 March 2025, unless otherwise stated.)

NOTE 3 – SEGMENT REPORTING (cont’d)

	1 January- 31 March 2025	1 January- 31 March 2024
EBITDA attributable to reportable segments	440,765	514,114
Depreciation and amortization	(424,193)	(362,664)
Finance income/(expense), net	(921,744)	(1,200,537)
Income/(expenses) from investing activities, net	(4,721)	(453)
Other operating income/(expense), net	(787,429)	(977,497)
Provision for employment termination benefits	(29,192)	(19,059)
Monetary Loss Gain	1,187,879	1,863,947
Profit before tax	(538,635)	(182,149)

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.

	31 March 2025	
	Receivables	Payables
	Short-term	Short-term
	Trade	Trade
Balances with related parties		
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	6,700	-
Akbank T.A.Ş.	3,350	-
Akçansa Çimento San. ve Tic. A.Ş.	1,902	-
Çimsa Çimento San.ve Tic.A.Ş.	1,173	-
Agea Hayat ve Emeklilik A.Ş. and its Subsidiaries	907	-
Sabancı DX A.Ş.	285	13,779
Aksigorta A.Ş.	74	52,807
Hacı Ömer Sabancı Holding A.Ş.	13	56
Enerjisa Enerji A.Ş. and its Subsidiaries	-	93
	14,404	66,735
	31 December 2024	
	Receivables	Payables
	Short-term	Short-term
	Trade	Trade
Balances with related parties		
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	7,206	-
Agea Hayat ve Emeklilik A.Ş. and its Subsidiaries	4,368	2,794
Çimsa Çimento San.ve Tic.A.Ş.	1,728	-
Akçansa Çimento San. ve Tic. A.Ş.	1,063	-
Akbank T.A.Ş.	783	-
Sabancı DX A.Ş.	482	46,900
Brisa Bridgestone Sabancı Lastık San. Ve Tic.A.Ş.	98	-
Kordsa Teknik Tekstil A.Ş.	62	-
Hacı Ömer Sabancı Holding A.Ş.	41	842
Temsa Skoda Sabancı Ulaşım Araçları A.Ş.	-	-
Enerjisa Enerji A.Ş. and its Subsidiaries	-	165
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	3
Aksigorta A.Ş.	-	4,533
	15,831	55,237

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NOTE 4 – RELATED PARTY DISCLOSURES (cont’d)

	31 March 2025	31 December 2024
<u>Deposits at Akbank T.A.Ş.</u>		
Time deposits	923,834	87,493
Demand deposits	-	680,034
	923,834	767,527
 <u>Other cash and cash equivalents at Akbank T.A.Ş.</u>	 31 March 2025	 31 December 2024
Other cash and cash equivalents	-	1,677,333
	-	1,677,333
 <u>Credit card slip receivables at Akbank T.A.Ş.</u>	 31 March 2025	 31 December 2024
Credit card slip receivables	30,387	56,489
	30,387	56,489
 <u>Short-term bank borrowings at Akbank T.A.Ş.</u>	 31 March 2025	 31 December 2024
Short-term bank borrowings	700,000	-
	700,000	-

The details of short portion of long-term lease liabilities to related parties as at 31 March 2025 and 31 December 2024 are as follows:

	31 March 2025	31 December 2024
Short and long-term lease liabilities		
<i>Short-term portion of long-term lease liabilities to related parties</i>		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	3,052	3,188
<i>Long-term lease obligations to related parties</i>		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	285	1,222
	3,337	4,410

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NOTE 4 – RELATED PARTY DISCLOSURES (cont’d)

Transactions with related parties	1 January - 31 March 2025		
	Goods Sales	Rent Expenses	Other Expenses
Akbank T.A.Ş.	11,541	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	10,281	(4,723)	-
Akçansa Çimento San. ve Tic. A.Ş.	1,549	-	-
Çimsa Çimento San. ve Tic.A.Ş.	1,317	-	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	766	-	(13,473)
Enerjisa Enerji A.Ş. and its Subsidiaries	255	-	(5,505)
Sabancı DX A.Ş	249	-	(37,819)
Aksigorta A.Ş.	230	-	(58,927)
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	28	-	-
Kordsa Teknik Tekstil A.Ş.	26	-	-
Hacı Ömer Sabancı Holding A.Ş.	18	-	(52)
	26,260	(4,723)	(115,776)

Transactions with related parties	1 January - 31 December 2024		
	Goods Sales	Rent Expenses	Other Expenses
Akbank T.A.Ş.	23,586	-	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	1,006	-	-
Aksigorta A.Ş.	839	-	(8,742)
Akçansa Çimento San. ve Tic. A.Ş.	727	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	568	(2,815)	(391)
Çimsa Çimento San.ve Tic.A.Ş.	220	-	-
Hacı Ömer Sabancı Holding A.Ş.	123	-	(127)
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	122	-	-
Sabancı DX A.Ş	38	-	(26,982)
Ak Finansal Kiralama A.Ş.	37	-	-
Kordsa Teknik Tekstil A.Ş.	36	-	-
Enerjisa Enerji A.Ş. and its Subsidiaries	34	-	(4,786)
	27,336	(2,815)	(41,028)

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 31 March 2025 and 2024 are as follows:

	1 January- 31 March 2025	1 January- 31 March 2024
Salaries and other short-term benefits	18,243	37,443
	18,243	37,443