

TEKNOSA İÇ VE DIŞ TİCARET ANONİM ŞİRKETİ**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024**

(Amounts expressed in thousands of Turkish Lira ('TL') in terms of the purchasing power at 31 December 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.

31 December 2024		
Balances with related parties	Receivables	Payables
	Short-term	Short-term
	Trade	Trade
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	6,547	-
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	3,969	2,539
Çimsa Çimento San.ve Tic.A.Ş.	1,570	-
Akçansa Çimento San. ve Tic. A.Ş.	966	-
Akbank T.A.Ş.	711	-
Sabancı DX A.Ş	438	42,612
Brisa Bridgestone Sabancı Lastık San.Ve Tic.A.Ş.	89	-
Kordsa Teknik Tekstil A.Ş.	56	-
Hacı Ömer Sabancı Holding A.Ş.	38	765
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	-	150
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	2
Aksigorta A.Ş.	-	4,119
	14,384	50,187
31 December 2023		
Balances with related parties	Receivables	Payables
	Short-term	Short-term
	Trade	Trade
Çimsa Çimento San. ve Tic. A.Ş.	6,706	-
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	5,319	-
Akbank T.A.Ş.	4,180	-
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	3,737	3,799
Aksigorta A.Ş.	1,770	7,698
Brisa Bridgestone Sabancı Lastik San. ve Tic. A.Ş.	446	-
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	315	-
Akçansa Çimento San. ve Tic. A.Ş.	277	-
Sabancı DX A.Ş	232	65,860
Kordsa Teknik Tekstil Anonim Şirketi	5	-
Hacı Ömer Sabancı Holding A.Ş.	-	4,565
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	7
	22,987	81,929

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NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

	31 December 2024	31 December 2023
Deposits at Akbank T.A.Ş.		
Time Deposit	617,859	-
Demand deposits	79,494	406,470
	697,353	406,470
Other cash and cash equivalents at Akbank T.A.Ş.		
Other cash and cash equivalents	1,523,975	1,103,923
	1,523,975	1,103,923
Credit card slip receivables at Akbank T.A.Ş.		
Credit card slip receivables	51,324	78,935
	51,324	78,935
Short-term bank borrowings at Akbank T.A.Ş.		
Short-term bank borrowings	-	74,907
	-	74,907

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

	31 December 2024	31 December 2023
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.	2,897	3,246
<i>Long-term lease obligations to related parties</i>		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	1,110	5,559
	4,007	8,805

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NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

Transactions with related parties	1 January - 31 December 2024		
	Goods Sales	Rent Expenses	Other Expenses
Akbank T.A.Ş.	110,094	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	44,638	(21,882)	(2,696)
Aksigorta A.Ş.	12,120	-	(89,812)
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	8,314	-	(36,884)
Çimsa Çimento San. ve Tic.A.Ş.	9,351	-	-
Akçansa Çimento San. ve Tic. A.Ş.	3,081	-	-
Kordsa Teknik Tekstil A.Ş.	2,531	-	-
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	933	-	-
Hacı Ömer Sabancı Holding A.Ş.	1,452	-	(4,652)
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	626	-	(34,498)
Sabancı Dijital Teknoloji Hizmetleri A.Ş. (*)	714	-	(149,184)
Ak Finansal Kiralama A.Ş.	46	-	-
Enerjisa Enerji Üretim A.Ş.	947	-	-
Temsa Global San. Tic. A.Ş.	1	-	-
	194,848	(21,882)	(317,726)

(*) 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.

Transactions with related parties	1 January - 31 December 2023		
	Goods Sales	Rent Expenses	Other Expenses
Akbank T.A.Ş.	189,969	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	107,064	(17,663)	(10,337)
Çimsa Çimento San.ve Tic.A.Ş.	11,164	-	-
Kordsa Teknik Tekstil A.Ş.	3,463	-	-
Akçansa Çimento San. ve Tic. A.Ş.	2,599	-	-
Agesa Hayat ve Emeklilik A.Ş. ve Bağlı Ortaklıkları	2,045	-	-
Aksigorta A.Ş.	19,046	-	(86,350)
Sabancı DX A.Ş.	1,260	-	(224,965)
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	1,510	-	-
Enerjisa Enerji Üretim A.Ş.	1,041	-	-
Hacı Ömer Sabancı Holding A.Ş.	3,719	-	(10,726)
Enerjisa Enerji A.Ş. ve Bağlı Ortaklıkları	3,114	-	(44,037)
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	-	(96)
	345,994	(17,663)	(376,511)

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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 31 December 2024 and 2023 are as follows:

	1 January- 31 December 2024	1 January- 31 December 2023
Salaries and other short-term benefits	66,650	58,310
	66,650	58,310

NOTE 5 – CASH AND CASH EQUIVALENTS

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

	31 December 2024	31 December 2023
Cash	8,177	18,765
Cash at banks	740,771	2,337,869
<i>Demand deposits</i>	122,912	1,664,911
<i>Time deposits</i>	617,859	672,958
Credit card slip receivables	283,676	493,759
Other cash and cash equivalents (*)	1,523,975	1,103,923
	2,556,599	3,954,316

(*) 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 31 December 2024, there is liquid fund amounting to TL 1,523,975 (31 December 2023 1,103,923 TL).

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

As at 31 December 2024, the details of time deposits, maturity dates and interest rates of the Company are as follows:

Currency	Maturity	Interest rate	TL Deposit Provision
USD	31 January 2025	2.63%	617,693
		Interest accrual	166
			617,859