(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 31 March 2026, unless otherwise stated.)

NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

	31 December 2025	
	Receivables	Payables
	Short-term	Short-term
Balances with related parties	Trade	Trade
Akbank T.A.Ş.	25,990	-
Çimsa Çimento San.ve Tic.A.Ş.	2,731	-
Akçansa Çimento San. ve Tic. A.Ş.	721	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	579	2,584
Afyon Çimento Sanayi Türk A.Ş.	387	-
Hacı Ömer Sabancı Holding A.Ş.	228	14
Temsa Global San. Tic. A.Ş.	193	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş. and its Subsidiaries	155	102,747
Brisa Bridgestone Sabancı Lastik San. A.Ş.	135	-
Aksigorta A.Ş.	-	225,849
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	-	7,930
Enerjisa Enerji A.Ş. and its Subsidiaries	-	3,136
	31,119	**342,260**

Deposits at Akbank T.A.Ş.	31 March 2026	31 December 2025
Demand deposits	88,305	293,447
	88,305	**293,447**

Other cash and cash equivalents at Akbank T.A.Ş.	31 March 2026	31 December 2025
Other cash and cash equivalents	-	1,772,957
	-	**1,772,957**

Credit card slip receivables at Akbank T.A.Ş.	31 March 2026	31 December 2025
Credit card slip receivables	54,636	120,214
	54,636	**120,214**

Debt instruments issued by Akyatırım Menkul Değerler A.Ş.	31 March 2026	31 December 2025
Issued debt instruments	3,759,637	2,673,019
	3,759,637	**2,673,019**

(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 31 March 2026, unless otherwise stated.)

NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

Short-term bank borrowings at Akbank T.A.Ş.	**31 March 2026**	**31 December 2025**
Short-term bank borrowings	213,000	1,901,539
	213,000	**1,901,539**

The details of short portion of long-term lease liabilities to related parties as at 31 March 2026 and 31 December 2025 are as follows.

Short and long-term lease liabilities	**31 March 2026**	**31 December 2025**
Short-term portion of long-term lease liabilities to related parties		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	722	3,099
	722	**3,099**

	1 January – 31 March 2026		
Transactions with related parties	**Goods Sales**	**Rent Expenses**	**Other Expenses**
Aksigorta A.Ş.(*)	515,322	-	(5,005)
Akbank T.A.Ş.	40,380	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	3,704	(8,064)	-
Çimsa Çimento San. ve Tic.A.Ş.	29	-	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	590	-	(15,457)
Akçansa Çimento San. ve Tic. A.Ş.	619	-	-
Enerjisa Enerji A.Ş. and its Subsidiaries	163	-	(4,623)
Hacı Ömer Sabancı Holding A.Ş.	6	-	-
Temsa Global San. Tic. A.Ş.	751	-	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş. and its Subsidiaries	570	-	(66,030)
Brisa Bridgestone Sabancı Lastik San. A.Ş.	51	-	-
	562,185	**(8,064)**	**(91,115)**

	1 January – 31 March 2025		
Transactions with related parties	**Goods Sales**	**Rent Expenses**	**Other Expenses**
Akbank T.A.Ş.	15,103	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	13,455	(6,181)	-
Aksigorta A.Ş.	301	-	(77,117)
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	1,002	-	(17,632)
Çimsa Çimento San. ve Tic.A.Ş.	1,724	-	-
Akçansa Çimento San. ve Tic. A.Ş.	2,027	-	-
Kordsa Teknik Tekstil A.Ş.	34	-	-
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	37	-	-
Hacı Ömer Sabancı Holding A.Ş.	24	-	(68)
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	326	-	(49,493)
Enerjisa Enerji A.Ş. and its Subsidiaries	334	-	(7,204)
	34,367	**(6,181)**	**(151,514)**

* Under the partnership agreement it has signed with Aksigorta A.Ş., the Company acts as an intermediary in the sale of insurance policies related to products and services sold through its stores and digital channels.

(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 31 March 2026, 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 31 March 2026 and 2025 are as follows:

	1 January- 31 March 2026	1 January- 31 March 2025
Salaries and other short-term benefits	24,563	23,874
	24,563	**23,874**

NOTE 5 – CASH AND CASH EQUIVALENTS

The details of cash and cash equivalents as at 31 March 2026 and 31 December 2025 are as follows:

	31 March 2026	31 December 2025
Cash	6,024	11,395
Cash at banks	319,319	349,890
Demand deposits	*230,343*	*349,890*
Time deposits	*88,976*	-
Credit card slip receivables	289,995	588,203
Other cash and cash equivalents (*)	-	1,772,957
	615,338	**2,722,445**

(*) Other liquid assets consist of the short-term free liquid fund exempt from corporate tax used by the Company from Akbank T.A.Ş. As of 31 March 2026, there is no liquid fund.

The Company does not have any blocked deposits as of 31 March 2026 and 31 December 2025.

As of 31 March 2026, the details of the Company's time deposits, maturity dates and interest rates are as follows.

Currency	Maturity	Interest rate	TL Deposit Provision
TL	01.04.2026	38.00%	88,900
		Interest accrual	76
			88,976

As of 31 December 2025, the Company has no time deposits.

The details of credit risk, foreign currency risk and impairment of the Company's cash and cash equivalents are disclosed in Note 25.