(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 30 September 2025, 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.

	30 September 2025	
	Receivables	**Payables**
	Short-term	**Short-term**
Balances with related parties	**Trade**	**Trade**
Aksigorta A.Ş.	363,676	1,099,918
Akbank T.A.Ş.	17,620	-
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	6,548	-
Akçansa Çimento San. ve Tic. A.Ş.	2,051	-
Çimsa Çimento San.ve Tic.A.Ş.	1,410	-
Temsa Global San. Tic. A.Ş.	420	-
Enerjisa Enerji A.Ş. and its Subsidiaries	320	-
Brisa Bridgestone Sabancı Lastik San. A.Ş.	288	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	142	2,504
Hacı Ömer Sabancı Holding A.Ş.	60	1,073
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	-	39,863
	392,535	**1,143,358**

	31 December 2024	
	Receivables	**Payables**
	Short-term	**Short-term**
Balances with related parties	**Trade**	**Trade**
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.	8,212	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	4,978	3,185
Çimsa Çimento San.ve Tic.A.Ş.	1,969	-
Akçansa Çimento San. ve Tic. A.Ş.	1,212	-
Akbank T.A.Ş.	892	-
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	549	53,448
Brisa Bridgestone Sabancı Lastık San.Ve Tic.A.Ş.	112	-
Kordsa Teknik Tekstil A.Ş.	70	-
Hacı Ömer Sabancı Holding A.Ş.	48	960
Enerjisa Enerji A.Ş. and its Subsidiaries	-	188
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.	-	3
Aksigorta A.Ş.	-	5,166
	18,042	**62,950**

Deposits at Akbank T.A.Ş.	**30 September 2025**	**31 December 2024**
Demand deposits	369,847	99,709
Time deposit	-	774,981
	369,847	**874,690**

(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 30 September 2025, unless otherwise stated.)

NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

Other cash and cash equivalents at Akbank T.A.Ş.	30 September 2025	31 December 2024
Other cash and cash equivalents	899,244	1,911,522
	899,244	**1,911,522**

Credit card slip receivables at Akbank T.A.Ş.	30 September 2025	31 December 2024
Credit card slip receivables	40,965	64,376
	40,965	**64,376**

As of 30 September 2025 and 31 December 2024, the details of the short-term portion of long-term lease obligations with related parties are as follows:

Short and long-term lease liabilities	**30 September 2025**	**31 December 2024**
Short-term portion of long-term lease liabilities to related parties		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	4,800	3,634
Long-term lease obligations to related parties		
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	-	1,393
	4,800	**5,027**

(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 30 September 2025, unless otherwise stated.)

NOTE 4 – RELATED PARTY DISCLOSURES (cont'd)

	1 January - 30 September 2025		
Transactions with related parties	**Goods Sales**	**Rent Expenses**	**Other Expenses**
Aksigorta A.Ş.	939,357	-	(78,475)
Akbank T.A.Ş.	104,125	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	72,620	(16,772)	-
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	5,336	-	(42,805)
Akçansa Çimento San. ve Tic. A.Ş.	4,624	-	-
Çimsa Çimento San. ve Tic.A.Ş.	4,432	-	-
Ak Portföy Yönetimi A.Ş.	1,335	-	-
Temsa Global San. Tic. A.Ş.	1,000	-	-
Kordsa Teknik Tekstil A.Ş.	847	-	-
Enerjisa Enerji A.Ş. and its Subsidiaries	629	-	(20,557)
Sabancı Dijital Teknoloji Hizmetleri A.Ş.	284	-	(109,457)
Brisa Bridgestone Sabancı Lastik San. A.Ş.	274	-	-
Hacı Ömer Sabancı Holding A.Ş.	71	-	(1,679)
	1,134,934	**(16,772)**	**(252,973)**

	1 January - 31 December 2024		
Transactions with related parties	**Goods Sales**	**Rent Expenses**	**Other Expenses**
Akbank T.A.Ş.	94,513	-	-
Carrefoursa Carrefour Sabancı Tic. Merkezi A.Ş.	33,423	(13,220)	(2,475)
Aksigorta A.Ş.	13,429	-	(33,369)
Agesa Hayat ve Emeklilik A.Ş. and its Subsidiaries	3,271	-	-
Çimsa Çimento San. ve Tic.A.Ş.	7,491	-	-
Akçansa Çimento San. ve Tic. A.Ş.	2,679	-	-
Kordsa Teknik Tekstil A.Ş.	1,342	-	-
Brisa Bridgestone Sabancı Las. San. ve Tic. A.Ş.	694	-	-
Hacı Ömer Sabancı Holding A.Ş.	680	-	(1,817)
Enerjisa Enerji A.Ş. and its Subsidiaries	658	-	(28,410)
Ak Finansal Kiralama A.Ş.	55	-	-
	158,235	**(13,220)**	**(66,071)**

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 September 2025 and 2024 are as follows:

	1 January- 30 September 2025	**1 January- 30 September 2024**
Salaries and other short-term benefits	69,367	71,346
	69,367	**71,346**

(Amounts are expressed in thousand Turkish Liras ("TL") based on purchasing power as of 30 September 2025, unless otherwise stated.)

NOTE 5 – CASH AND CASH EQUIVALENTS

As at 30 September 2025 and 31 December 2024, the details of cash and cash equivalents are as follows:

	30 September 2025	**31 December 2024**
Cash	7,629	10,255
Cash at banks	481,224	929,150
Demand deposits	*481,224*	*154,169*
Time deposits	-	*774,981*
Credit card slip receivables	212,340	355,815
Other cash and cash equivalents (*)	899,244	1,911,522
	1,600,437	**3,206,742**

(*) Other cash and cash equivalents consist of short-term free liquid fund used by the Company from Akbank T.A.Ş.

The Company does not have any restricted deposits as at 30 September 2025 and 31 December 2024.

The Company does not have any time deposits as at 30 September 2025.

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%	774,773
		Interest accrual	208
			774,981

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

NOTE 6 - BORROWINGS

As of 30 September 2025 and 31 December 2024, the details of the Company's short-term bank loans are as follows:

	30 September 2025	**31 December 2024**
Bond issuance from third parties	1,409,902	490,256
Short-term bank borrowings from third parties	601,440	-
	2,011,342	**490,256**