

**Tgs Foreign Trade Joint Stock Company**  
**For the Accounting Periods dated 30 September 2023 and 31 December 2022**  
**Consolidated Statements of Financial Position**  
(Currency – Turkish Lira – (TL))

	ref .	Independently Audited Current period	Independently Audited Previous period
<b>ASSETS</b>		<b>30.09.2023</b>	<b>31.12.2022</b>
<b>Current Assets</b>		<b>8,651,437,421</b>	<b>4,130,025,031</b>
Cash and Cash Equivalents	4	26,721,324	29,245,674
Financial Investments	5	0	0
Trade Receivables (Net)	9	7,896,209,420	3,740,100,278
- Trade Receivables from Non-Related Parties	9	7,896,209,420	3,739,976,537
- Receivables from Related Parties	9	0	123,741
Receivables from Finance Sector Activities			
Financial Sector Activities Receivables from Related Parties			
Receivables from Non-Related Parties from Financial Sector Activities			
Other Receivables (Net)	10	421,616,584	192,287,322
- Other Receivables from Non-Related Parties	10	421,616,584	192,287,322
- Other Receivables from Related Parties	10	0	0
Derivative Instruments			
Stocks (Net)	12	294,327,920	163,272,879
Living Assets			
Prepaid Expenses	13	7,951,319	0
Assets Related to Current Tax	32	2,475,719	3,953,446
Other Current Assets	21	2,135,134	1,165,433
<b>SUBTOTAL</b>		<b>8,651,437,421</b>	<b>4,130,025,031</b>
Fixed Assets Classified for Sale		0	0
<b>TOTAL CURRENT ASSETS</b>		<b>8,651,437,421</b>	<b>4,130,025,031</b>
<b>Fixed Assets</b>		<b>8,193,382</b>	<b>5,991,311</b>
Financial Investments	5	0	0
Trade Receivables (Net)	9	0	0
- Trade Receivables from Non-Related Parties	9		
- Receivables from Related Parties	9		
Receivables from Finance Sector Activities			
Financial Sector Activities Receivables from Related Parties			
Receivables from Non-Related Parties from Financial Sector Activities			
Other Receivables (Net)	10	0	0
- Other Receivables from Non-Related Parties	10	0	0
- Other Receivables from Related Parties	10	0	0
Derivative Instruments			
Investments Valued by Equity Method			
Living Assets			
Investment Properties			
Tangible Assets (Net)	15	7,431,978	5,364,385
Intangible Assets (Net)	16	0	0
Prepaid Expenses	13	52,305	292,097
Deferred Tax Asset	14	709,099	334,829
Other Fixed Assets	21	0	0
<b>TOTAL FIXED ASSETS</b>		<b>8,193,382</b>	<b>5,991,311</b>
<b>TOTAL ASSETS</b>		<b>8,659,630,802</b>	<b>4,136,016,342</b>

**Tgs Foreign Trade Joint Stock Company**  
**30 For the Accounting Periods dated September 2023 and December 31, 2022**  
**Consolidated Statements of Financial Position**  
(Currency – Turkish Lira – (TL))

	ref.	Independently Audited Current period	Independently Audited Previous period
<b>RESOURCES</b>		<b>30.09.2023</b>	<b>31.12.2022</b>
<b>Short-Term Liabilities</b>		<b>8,562,218,126</b>	<b>4,048,957,768</b>
Short Term Borrowings	6	0	0
Short-Term Portions of Long-Term Borrowings	7	0	0
Other Financial Liabilities	7	350,285	442,801
Trade Payables (Net)	9	8,537,894,363	4,017,353,799
- Trade Payables to Non-Related Parties	9	8,537,894,363	4,017,353,958
- Trade Payables to Related Parties	9	0	(2,160)
Debts from Financial Sector Activities			
- Financial Sector Activities Due to Related Parties			
- Payables to Non-Related Parties from Financial Sector Activities			
Liabilities Within the Scope of Employee Benefits	20	1,399,124	1,307,351
Other debts	10	1,800,610	4,343,544
- Other Payables to Non-Related Parties	10	1,800,610	4,343,544
- Other Payables to Related Parties	10	0	0
Derivative Instruments			
Government Incentives and Aids	17		
Deferred Revenues	11th	0	0
Period Profit Tax Liability	28	3,061,880	6,256,752
Short Term Provisions	19	0	0
- Short-Term Provisions for Employee Benefits		0	0
- Other Short Term Provisions		0	0
Other Short-Term Liabilities	21	17,711,864	19,253,520
<b>SUBTOTAL</b>		<b>8,562,218,126</b>	<b>4,048,957,768</b>
Liabilities Regarding Asset Groups Classified for Sale		0	0
<b>TOTAL SHORT-TERM LIABILITIES</b>		<b>8,562,218,126</b>	<b>4,048,957,768</b>
<b>Long Term Liabilities</b>		<b>2,988,512</b>	<b>2,090,650</b>
Long Term Borrowings	8	0	221,602
Other Financial Liabilities			
Trade Payables (Net)	9	0	0
- Trade Payables to Non-Related Parties	9	0	0
- Trade Payables to Related Parties	9	0	0
Debts from Financial Sector Activities			
- Debts to Related Parties from Finance Sector Activities			
- Payables to Non-Related Parties from Financial Sector Activities			
Other debts	10	0	0
- Other Payables to Non-Related Parties	10	0	0
- Other Payables to Related Parties	10	0	0
Derivative Instruments			
Government Incentives and Aids			
Deferred Revenues	11th	0	0
Long Term Provisions	19	2,988,512	1,869,048
- Provisions for Employee Benefits		2,988,512	1,869,048
- Other Long Term Provisions			
Debts Related to Current Period Tax			
Deferred Tax Liability	14	0	0
Other Long-Term Liabilities	21	0	0
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>2,988,512</b>	<b>2,090,650</b>
<b>EQUITY</b>	22	<b>94,424,164</b>	<b>84,967,924</b>
<b>Equity of the Parent Company</b>			
Paid-in capital		93,741,390	84,936,830
Capital Adjustment Differences		15,000,000	15,000,000
Repurchased Shares (-)		(2,980,030)	(56,694)
Mutual Participation Capital Adjustment (-)		0	0
Accumulated Other Comprehensive Income or Expenses That Will Not Be Reclassified to Profit or Loss			
Revaluation and Measurement Gain/Loss			
Premiums/Discounts Related to Shares		11,500,000	10,496,708
Accumulated Other Comprehensive Income or Expenses That Will Not Be Reclassified to Profit or Loss			
- Revaluation and Measurement Gain/Loss		(40,164)	(1,084,073)
- Other Gains/Losses			
Accumulated Other Comprehensive Income or Expenses to be Reclassified to Profit or Loss			
- Foreign Currency Conversion Differences			
- Hedging Gains/Losses			
- Revaluation and Classification Gains/Loss			
- Other Gains/Losses		0	0
Restricted Reserves Separated from Profit		2,528,918	1,898,982
Net Period Profit/Loss		14,563,082	21,151,906
Previous Years Profit/Loss		53,169,584	37,530,001
<b>Non-Controlling Interests</b>		<b>682,774</b>	<b>31,094</b>
<b>TOTAL EQUITY</b>		<b>94,424,164</b>	<b>84,967,924</b>
<b>TOTAL RESOURCES</b>		<b>8,659,630,802</b>	<b>4,136,016,342</b>