TGS DIŞ TİCARET ANONİM ŞİRKETİ

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF SEPTEMBER 30, 2026

(Amounts are expressed in terms of the purchasing power of the Turkish Lira ("TRY") as of September 30, 2026, unless otherwise stated.)

	Note	Independent Audit Unaudited 30.09.2026 TRY	Independent Audit Prior 31.12.2025 TRY
ASSETS		**18.132.488.177**	**19.891.018.249**
Current Assets		**18.047.327.421**	**19.837.571.533**
Cash and Cash Equivalents	52	27.191.184	78.633.074
Trade Receivables	7	15.991.836.056	17.779.843.709
- Trade Receivables from Non-Related Parties	7	15.991.836.056	17.779.843.709
Other Receivables	9	1.349.929.241	1.494.255.435
- Other Receivables from Non-Related Parties	9	1.349.929.241	1.494.255.435
Inventories	10	613.377.527	398.488.849
Prepaid Expenses	12	1.029.004	435.111
- Prepaid Expenses to Non-Related Parties	12	1.029.004	435.111
Current Tax Assets	40	1.513.747	27.853.996
Other Current Assets	29	62.450.662	58.061.360
Subtotal		**18.047.327.421**	**19.837.571.533**
Total Current Assets		**18.047.327.421**	**19.837.571.533**
Fixed Assets		**85.160.756**	**53.446.716**
Tangible Fixed Assets	14	48.925.962	49.855.477
Right-of-Use Assets	20	17.866.721	--
Prepaid Expenses	12	--	1.285.654
- Prepaid Expenses to Non-Related Parties	12	--	1.285.654
Deferred Tax Asset	40	18.368.073	2.305.585
Total Fixed Assets		**85.160.756**	**53.446.716**
TOTAL ASSETS		**18.132.488.177**	**19.891.018.249**

The following notes form an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF SEPTEMBER 30, 2026

(Amounts are expressed in terms of the purchasing power of the Turkish Lira ("TRY") as of September 30, 2026, unless otherwise stated.)

	Note	Independent Audit Unaudited 30.09.2026 TRY	Independent Audit Prior 31.12.2025 TRY
LIABILITIES		**18.132.488.178**	**19.891.018.249**
Short-Term Liabilities		**17.681.854.415**	**19.480.474.872**
Short-Term Borrowings	47	28.455	2.022.352
- Short-Term Borrowings from Non-Related Parties	47	28.455	2.022.352
Short-Term Portion of Long-Term Borrowings	47	4.393.954	--
- Short-Term Portion of Long-Term Borrowings from Non-Related Parties	47	4.393.954	--
Trade Payables	7	17.617.503.451	19.396.930.517
- Trade Payables to Non-Related Parties	7	17.617.503.451	19.396.930.517
Liabilities Under Employee Benefits	27	515.416	3.954.670
Other Payables	9	24.616.490	16.848.825
- Other Payables to Related Parties	6	--	1.008.122
- Other Payables to Non-Related Parties	9	24.616.490	15.840.702
Deferred Revenues	12	23.222.927	43.136.362
- Deferred Revenues from Non-Related Parties	12	23.222.927	43.136.362
Current Tax Liability	40	10.246.092	15.444.334
Short-Term Provisions	25	1.327.630	894.637
- Short-Term Provisions for Employee Benefits	25	1.327.630	894.637
Other Short-Term Liabilities	9	--	1.243.173
Subtotal		17.681.854.415	19.480.474.872
Total Short-Term Liabilities		**17.681.854.415**	**19.480.474.872**
Long-Term Liabilities		**18.850.394**	**7.497.823**
Long-Term Borrowings	47	10.415.185	988.170
- Long-Term Borrowings from Non-Related Parties	47	10.415.185	988.170
Long-Term Provisions	25	8.435.209	6.509.653
- Long-Term Provisions for Employee Benefits	25	8.435.209	6.509.653
Total Long-Term Liabilities		**18.850.394**	**7.497.823**
EQUITY		**431.783.369**	**403.045.555**
Equity Attributable to the Parent Company		**431.783.641**	**403.020.295**
Paid-in Capital	30	15.000.000	15.000.000
Capital Adjustment Differences	30	270.046.560	270.046.560
Treasury Shares (-)	30	(5.039.152)	--
Share Premiums/Discounts	30	278.726.644	278.726.644
Accumulated Other Comprehensive Income (Expenses) Not to be Reclassified to Profit or Loss	30	(1.827.592)	(1.827.592)
- Revaluation and Measurement Gains (Losses)	30	(1.827.592)	(1.827.592)
- Defined Benefit Plan Remeasurement Gains (Losses)	30	(1.827.592)	(1.827.592)
Restricted Reserves Allocated from Profit	30	38.193.924	38.193.924
Retained Earnings/Losses from Previous Years	30	(197.119.241)	(227.713.406)
Net Profit/Loss for the Period		33.802.498	30.594.165
Non-Controlling Interests		(272)	25.260
Total Equity		**431.783.369**	**403.045.555**
TOTAL LIABILITIES AND EQUITY		**18.132.488.178**	**19.891.018.249**

The following notes form an integral part of the financial statements.