

Tgs Foreign Trade Joint Stock Company
For the Accounting Periods dated 31 March 2024 and 31 December 2023
Consolidated Statements of Financial Position
(Currency – Turkish Lira – (TL))

	Ref.	Independently Audited Current period	Independently Audited Previous period
ASSETS		31.03.2024	31.12.2023
Current Assets		10,687,032,804	6,728,146,650
Cash and Cash Equivalents	4	26,903,189	22,047,084
Financial Investments	5	853,174	0
Trade Receivables (Net)	9	9,549,446,570	5,957,947,287
- Trade Receivables from Non-Related Parties	9	9,549,182,538	5,957,917,504
- Receivables from Related Parties	9	264,032	29,783
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	685,177,898	435,637,421
- Other Receivables from Non-Related Parties	10	0	0
- Other Receivables from Related Parties	10	685,177,898	435,637,421
Derivative Instruments			
Stocks (Net)	12	422,897,608	304,081,494
Living Assets			
Prepaid Expenses	13	154,690	981,693
Assets Related to Current Tax	32	1,062,085	6,469,516
Other Current Assets	21	537,590	982,154
SUBTOTAL		10,687,032,804	6,728,146,650
Fixed Assets Classified for Sale		0	0
TOTAL CURRENT ASSETS		10,687,032,804	6,728,146,650
Fixed Assets		44,785,143	35,100,304
Financial Investments	5	0	0
Trade Receivables (Net)	9	0	0
- Trade Receivables from Non-Related Parties	9		
- Receivables from Related Parties	9	0	0
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		
- Other Receivables from Related Parties	10	0	0
Derivative Instruments			
Investments Valued by Equity Method			
Living Assets			
Investment Properties			
Tangible Assets (Net)	15	44,178,555	34,951,499
Intangible Assets (Net)	16	0	0
Prepaid Expenses	13	156,736	148,805
Deferred Tax Asset	14	449,851	0
Other Fixed Assets	21	0	0
TOTAL FIXED ASSETS		44,785,143	35,100,304
TOTAL ASSETS		10,731,817,947	6,763,246,954

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	Ref.	Independently Audited Current period	Independently Audited Previous period
RESOURCES		31.03.2024	31.12.2023
Short-Term Liabilities		10,559,422,915	6,610,181,205
Short Term Borrowings	6	0	0
Short-Term Portions of Long-Term Borrowings	7	0	0
Other Financial Liabilities	7	301,379	391,770
Trade Payables (Net)	9	10,534,943,484	6,582,463,231
- Trade Payables to Non-Related Parties	9	10,534,943,484	6,582,463,231
- Trade Payables to Related Parties	9	0	0
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	2,133,489	2,290,429
Other debts	10	3,822,781	5,941,360
- Other Payables to Non-Related Parties	10	3,822,781	5,941,360
- Other Payables to Related Parties	10	0	0
Derivative Instruments			
Government Incentives and Aids	17	0	0
Deferred Revenues	11th	0	0
Period Profit Tax Liability	28	9,136,554	10,711,861
Short Term Provisions	19	1,000,000	0
- Short-Term Provisions for Employee Benefits		0	0
- Other Short Term Provisions		1,000,000	0
Other Short-Term Liabilities	21	8,085,229	8,382,555
SUBTOTAL		10,559,422,915	6,610,181,205
Liabilities Regarding Asset Groups Classified for Sale		0	0
TOTAL SHORT-TERM LIABILITIES		10,559,422,915	6,610,181,205
Long Term Liabilities		4,531,302	8,972,115
Long Term Borrowings	8	0	0
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	3,793,070	3,333,117
- Provisions for Employee Benefits		3,793,070	3,333,117
- Other Long Term Provisions			
Debts Related to Current Period Tax			
Deferred Tax Liability	14	738,232	5,638,998
Other Long-Term Liabilities	21	0	0
TOTAL LONG-TERM LIABILITIES		4,531,302	8,972,115
TOTAL LIABILITIES		10,563,228,778	6,619,153,319
EQUITY	22	167,863,730	144,093,635
Equity of the Parent Company		167,863,730	144,093,635
Paid-in capital		15,000,000	15,000,000
Capital Adjustment Differences		31,667,854	31,667,854
Repurchased Shares (-)		8,136,304	(3,363,696)
Capital Commitments		(65,234)	(65,234)
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		1,732,314	13,232,314
Accumulated Other Comprehensive Income or Expenses That Will Not Be Reclassified to Profit or Loss			
- Revaluation and Measurement Gain/Loss			
- Other Gains/Losses		(458,508)	(938,421)
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		2,951,657	2,909,864
Net Period Profit/Loss		8,899,744	29,426,059
Previous Years Profit/Loss		99,922,719	56,194,580
Non-Controlling Interests		76,880	30,315
TOTAL EQUITY		167,863,730	144,093,635
TOTAL RESOURCES		10,731,817,947	6,763,246,954