## Tgs Foreign Trade Joint Stock Company For the Accounting Periods of June 30, 2024 and December 31, 2023 Consolidated Statements of Financial Position

(Currency - Turkish Lira - (TL))

	Ref	Independently Audited Current Period	Independently Audited Previous Period
AGGEORG			
ASSETS		30.06.2024	31.12.2023
Current Assets		12,785,076,770	7,293,628,668
Cash and Cash Equivalents	4	14,429,795	23,900,121
Financial Investments	5	853,174	0
Trade Receivables (Net)	9	11,874,368,330	6,458,707,236
- Trade Receivables from Unrelated Parties	9	11,872,887,770	6,458,687,422
- Receivables from Related Parties	9	1,480,560	19,813
Receivables from Financial Sector Activities		0	0
Financial Sector Activities Receivables from Related Parties		0	0
Receivables from Unrelated Parties from Financial Sector Activities		0	0
Other Receivables (Net)	10	549,812,880	472,239,870
- Other Receivables from Unrelated Parties	10	549,812,880	472,239,870
- Other Receivables from Related Parties	10	0	0
Derivative Instruments		0	0
Stocks (Net)	12	339,102,897	329,639,262
Living Beings		0	0
Prepaid Expenses	13	0	1,064,204
Current Tax Related Assets	32	3,997,563	7,013,273
Other Current Assets	21	2,512,130	1,064,703
SUBTOTAL		12,785,076,770	7,293,628,668
Fixed Assets Classified for Sale		0	0
TOTAL CURRENT ASSETS		12,785,076,770	7,293,628,668
Fixed Assets		23,091,634	38,074,612
Financial Investments	5	7,611,620	0
Trade Receivables (Net)	9	0	0
- Trade Receivables from Unrelated Parties	9		
- Receivables from Related Parties	9		
Receivables from Financial Sector Activities			
Financial Sector Activities Receivables from Related Parties			
Receivables from Unrelated Parties from Financial Sector Activities			
Other Receivables (Net)	10	0	0
- Other Receivables from Unrelated Parties	10	0	0
- Other Receivables from Related Parties	10	0	0
Derivative Instruments	10	o	Ü
Investments Valued by Equity Method			
Living Beings			
Investment Properties			
Tangible Fixed Assets (Net)	1.5	14 (12 (19	27 990 140
Intangible Fixed Assets (Net)	15	14,612,618	37,889,140
	16	0	195 472
Prepaid Expenses Deferred Tax Asset	13	0	185,472
	14	867,396	0
Other Fixed Assets	21	0	0
TOTAL FIXED ASSETS		23,091,634	38,074,612
TOTAL ASSETS		12,808,168,404	7,331,703,279

## Tgs Foreign Trade Joint Stock Company For the Accounting Periods of June 30, 2024 and December 31, 2023 Consolidated Statements of Financial Position (Currency – Turkish Lira – (TL))

Short Term Portains of Long-Term Bornowings	DESCAPAGE	Ref.	Independently Audited Current Period	Independently Audited Previous Period
Silvert Terms Borrowangs				
Short-Term Portoise of Long-Term Borrowings				, , ,
Other Financial Liabilities 7   5156,995   424,246   Traide Psyables to Unrelated Parties 9   12,633,655,433   7,135,700,697   Traide Psyables to Unrelated Parties 9   12,633,655,433   7,135,700,697   Traide Psyables to Unrelated Parties 9   12,633,655,433   7,135,700,697   Traide Psyables to Unrelated Parties 9   1,539,714   7,135,713,161   Traide Psyables to Unrelated Parties 9   1,539,714   7,135,713,161   Traide Psyables to Unrelated Parties 9   1,539,714   6,440,721   Traide Psyables to Unrelated Parties 9   1,539,714   6,540,714   Traide Psyables to Unrelated Parties 9   1,539,714   6,540,714   Traide Psyables to Unrelated Parties 9   1,530,714   6,540,714   Traide P				0
Trade Payables (Nam)				424 608
- Trade Payables to Unrelated Parties - Trade Payables to Related Parties - Papadies from Financial Sector Activities - Papadies from Financial Sector Activities - Papadies from Financial Sector Activities - Liabilities Under Employee Benefits - Other Payables to Related Parties - Other Short-Tern Provisions for Employee Benefits - Other Short-Tern Related Parties - Other Short-Tern Related Parties - Other Payables to Unrelated Parties - Other Payables to Complemental Sector Activities - Other Payables to Complemental Secto				
- Trade Psyables to Related Parties - Fanacial Sector Activities Psyables to Related Parties - Fanacial Sector Activities Psyables to Related Parties - Fanacial Sector Activities Psyables to Related Parties - Psyables to Turniend Parties from Finacial Sector Activities - Other Psyables to Turniend Parties - Other Psyables to Turniend Parties - Other Psyables to Turniend Parties - Other Psyables to Related Parties - Other Psyables to Turniend Parties - Other Short-Term Habilities - Other Short-Term Habilities - Other Short-Term Habilities - Other Short-Term Habilities - Other Short-Term Foreign Psyables to Turniend Parties - Other Short-Term Provisions - Other Short-Term Habilities - Other Short-Term Provisions - Other Short-Term Habilities - Other Short-Ter				
Papables from Financial Sector Activities   Fabrican Extended Partics   Fabrican Ext				
- Financial Sector Activities Psyables to Related Parties - Physioles to Unrelated Parties from Financial Sector Activities - Lishibities Under Employee Benefits - Other Populate to Related Parties - Other Stand-Fe and Provisions - Stort Term Provisions for Employee Benefits - Other Stand-Fe and Provisions - Stort Term Provisions for Employee Benefits - Other Stand-Fe and Provisions - Stort Term Provisions for Employee Benefits - Other Stand-Fe and Provisions - Stort Term Provisions for Employee Benefits - Other Stand-Fe and Provisions - Stort Term Provisions for Employee Benefits - Other Stand-Fe and Provisions - Stort Term Provision			1,5 1,5,7 1 1	(12,175)
Liabilities Under Emphysee Benefits   20   2,21,614   2,482,937   00   2,274,154   6,440,723   00   00   2,274,154   6,440,723   00   00   2,274,154   6,440,723   00   00   2,274,154   6,440,723   00   00   2,774,154   6,440,723   00   00   00   00   00   00   00				
Other Debs	- Payables to Unrelated Parties from Financial Sector Activities			
Other Payables to Related Parties   10	Liabilities Under Employee Benefits	20	2,621,614	2,482,937
Other Payables to Related Parties   10				6,440,726
Derivative Instruments		1		6,440,726
Dovernment Incentives and Asis		10	0	
Deferred Income				
Period Profit Tax Liability   28   5,261,364   11,012,180   11   1,000,000   6, 50hort Term Provisions   11   1,000,000   6, 50hort Term Provisions for Emphyse Benefits   0   0   6, 50hort Term Provisions for Emphyse Benefits   1,000,000   6, 50hort Term Provisions   1,000,000   6, 50hort Term Provisions   1,000,000   6, 50hort Term Provisions   1,2658,839,006   0,007,100   0,277,200   0,277		17		
Short Term Provisions   1				
Short-Term Provisions for Emphyse Benefits				11,612,182
1,000,000   1,000		11		0
21			-	0
12,655,828,566				0
Liabilities Relating to Asset Groups Classified for Sale   12,655,828,566   7,165,784,31   7,165,784,32   7,165,784,32   7,165,784,32   7,165,784,33   7,165,784,33   7,165,784,33   7,165,784,33   7,165,784,33   7,165,784,33   7,165,784,34   7,1		21		
TOTAL SHORT-TERM LIABILITIES				7,165,748,336
Long Term Brownings				7 165 749 226
Long Term Borrowings				
Other Financial Liabilities Trade Payables (Net) Trade Payables to Unrelated Parties Payables to Related Parties Payables to Related Parties Payables to Related Parties Payables to Related Parties from Financial Sector Activities Payables to Unrelated Parties from Financial Sector Activities Other Debts Other Payables to Related Parties Other Debts Other Debts Other Debts Other Debts Other Debts Other Payables to Related Parties Other Payables to Related Parties Other Debts Other Debts Other Debts Other Debts Other Long-Term Other	0			
Trade Payables to Unrelated Parties 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		8	0	0
- Trade Payables to Related Parties 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		0		
- Trade Payables to Related Parties Payables to Related Parties from Financial Sector Activities - Payables to Unrelated Parties from Financial Sector Activities - Payables to Unrelated Parties from Financial Sector Activities - Other Dabts - Other Payables to Related Parties from Financial Sector Activities - Other Dabts to Unrelated Parties - III - Other Payables to Related Parties - III - Other III - Other IIII -		1		
Payables from Financial Sector Activities   - Payables to Unrelated Parties from Financial Sector Activities   10				
- Payables to Related Parties from Financial Sector Activities - Payables to Unrelated Parties from Financial Sector Activities - Other Payables to Unrelated Parties - Other Payables to Unrelated Parties - Other Payables to Related Parties - Other Long Term Provisions - Deferred Income - 11 - Long Term Provisions - Provisions for Employee Benefits - Provisions for Employee Benefits - Other Long Term Provisions - Current Period Tax Related Debts - Period Tax Related Debts - Other Long-Term Liabilities - 21 - TOTAL LONG-TERM LIABILITIES - 22 - 148,873,630 - 156,228,73 - 180,430 -		9		
Payables to Unrelated Parties from Financial Sector Activities				
Oher Debs         10           - Other Payables to Related Parties         10           - Other Payables to Related Parties         10           Derivative Instruments         10           Government Incentives and Aids         11           Deferred Income         11           Long Term Provisions         19         3,466,207         3,613,263           -Provisions for Employee Benefits         3,466,207         3,613,263           -Other Long Term Provisions         14         0         6,112,955           Current Period Tax Related Debts         21         0         6,112,955           Other Long-Term Liabilities         21         3,466,207         9,726,21           FOYTAL LONG-TERM LIABILITIES         3,466,207         9,726,21           EQUITY         22         148,805,335         156,228,73           Equity of the Parent Company         148,805,335         156,193,806           Equity of the Parent Company         148,805,335         156,193,806           Equity of the Parent Company         148,805,335         156,193,806           Equity of the Parent Company         148,805,335         156,000           To capital Adjustment Differences         34,329,508         34,329,508           Repuir Lased Company Const				
- Other Payables to Unrelated Parties - Other Payables to Related Parties - Derivative Instruments Government Incentives and Aids - Deferred Income - II - Long Term Provisions - Other Long-Term Liabilities - Other Cains-Markated Long-Term Liabilities - Other Gains-Markated Lon	·	10		
- Other Payables to Related Parties				
Government Incentives and Aids				
Deferred Income	Derivative Instruments			
Long Term Provisions   19   3,466,207   3,613,266    -Provisions for Employee Benefits   3,466,207   3,613,266    -Provisions for Employee Benefits   3,466,207   3,613,266	Government Incentives and Aids			
- Provisions for Employee Benefits - Other Long Term Provisions Current Period Tax Related Debts Deferred Tax Liability 14 0 6,112,950 Other Long-Term Liabilities 21 3,466,207 9,726,215 Other Long-Term Liabilities 21 148,865,335 156,195,866 Paid-in Capital Adjustment Differences 34,329,508 34,329	Deferred Income	11		
Current Period Tax Related Debts	Long Term Provisions	19		3,613,262
Current Period Tax Related Debts   14   0   0   6,112,950			3,466,207	3,613,262
Deferred Tax Liability				
Other Long-Term Liabilities   21   3,466,207   9,726,21.     TOTAL LONG-TERM LIABILITIES   22   148,873,630   156,228,73     EQUITY   22   148,873,630   156,128,78     Equity of the Parent Company   148,865,335   156,195,86     Parent Company   15,000,000   15,000,000     To the capital Their commitments   (70,717)   (70,717)     Capital Adjustment Differences   34,329,508   34,329,508     Repurchased Shares (-)   (3,646,412   (				
TOTAL LONG-TERM LIABILITIES   3,466,207   9,726,21.   EQUITY   22   148,873,630   156,228,73.   Equity of the Parent Company   148,865,335   156,195,866   15,000,000   15,0	*	1	0	6,112,950
EQUITY		21	2.466.207	0.724.212
Equity of the Parent Company   148,865,335   156,195,866   15,000,000   15,000,00		22	, ,	
Paid-in Capital       15,000,000       15,000,000         To the capital Their commitments       (70,717)       (70,717)         Capital Adjustment Differences       34,329,508       34,329,508         Repurchased Shares (-)       (3,646,412)       (3,646,412)         Cross-shareholding Capital Adjustment (-)       (3,646,412)       (3,646,412)         Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss       168,938,403       14,344,478         Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss       (1,757,290)       (1,017,295         - Revaluation and Measurement Gains/Losses       (1,757,290)       (1,017,295         - Other Gains/Losses       (1,757,290)       (1,017,295         - Foreign Currency Conversion Differences       (1,757,290)       (1,017,295         - Hedging Gains/Losses       (1,757,290)       (1,017,295         - Revaluation and Reclassification Gains/Losses       (1,017,295)       (1,017,295)         - Foreign Currency Conversion Differences       (1,017,295)       (1,017,295)         - Revaluation and Reclassification Gains/Losses       (1,017,295)       (1,017,295)         Restricted Reserves Allocated from Profit       (1,017,295)       (1,017,295)         Net Profit/Loss for the Period       (1,017,295) <td></td> <td>22</td> <td></td> <td></td>		22		
To the capital Their commitments				
Capital Adjustment Differences       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       34,329,508       36,646,412				
Repurchased Shares (-) Cross-shareholding Capital Adjustment (-) Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss Revaluation and Measurement Gains/Losses Premiums/Discounts on Shares Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit Net Profit/Loss for the Period Trevious Years' Profit/Loss Non-Controlling Interests  8, 295 3, 28, 60 TOTAL EQUITY  (3,646,412 (4,645) (168,938,403 (14,344,476 (108,938,403 (10,1757,290) (1,017,295 (1,017,295 (1,017,295 (1,017,295 (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017,295 (1,017,290) (1,017,295 (1,017				
Cross-shareholding Capital Adjustment (-) Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss Revaluation and Measurement Gains/Losses Premiums/Discounts on Shares Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit  Net Profit/Loss for the Period 31,276,429 23,610,000 Previous Years' Profit/Loss Non-Controlling Interests 8,295 32,865 TOTAL EQUITY 148,873,630 156,228,73				
Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss Revaluation and Measurement Gains/Losses Premiums/Discounts on Shares Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Recumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit - 13,472,540 - 3,154,436 - 3,154,43			(3,040,412)	(3,040,412)
Loss Revaluation and Measurement Gains/Losses Premiums/Discounts on Shares Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Revaluation and Reclassification Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit - Starting of the Period				
Revaluation and Measurement Gains/Losses Premiums/Discounts on Shares Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit Net Profit/Loss for the Period Previous Years' Profit/Loss Non-Controlling Interests Sept 32,863 TOTAL EQUITY  168,938,403 14,344,475 14,344,47	· ·			
Premiums/Discounts on Shares  Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit  Net Profit/Loss for the Period 13,472,540 31,276,429 23,610,000 Previous Years' Profit/Loss Non-Controlling Interests 8,295 32,86 TOTAL EQUITY 148,873,630 114,344,476 1168,938,403 14,344,476 1168,93				
Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss  - Revaluation and Measurement Gains/Losses - Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit Net Profit/Loss for the Period 13,472,540 31,276,429 23,610,000 Previous Years' Profit/Loss Non-Controlling Interests 8,295 32,865 TOTAL EQUITY 148,873,630 (1,757,290) (1,017,295 (1,017,295 (1,017,295) (1			168,938,403	14.344.478
Loss - Revaluation and Measurement Gains/Losses - Other Gains/Losses - Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Revaluation and Reclassification Gains/Losses - Retricted Reserves Allocated from Profit - Met Profit/Loss for the Period - Met Profit/Loss for the Period - Mon-Controlling Interests - Resposs of the Profit/Loss - TOTAL EQUITY - Total Reserves Allocated from Profit - Total Reserves Allocated from Profit or Loss - Gundard Fred Fred Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Revaluation and Reclassifi	Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or			, ,
- Other Gains/Losses Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit Net Profit/Loss for the Period 13,472,540 3,154,430 Net Profit/Loss for the Period 31,276,429 23,610,000 (108,677,126) 70,491,866 Non-Controlling Interests 8,295 32,866 TOTAL EQUITY 148,873,630 156,228,73	Loss			
Accumulated Other Comprehensive Income or Expense to be Reclassified to Profit or Loss - Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit 13,472,540 31,276,429 23,610,000 Previous Years' Profit/Loss (108,677,126) Non-Controlling Interests 8,295 32,865 TOTAL EQUITY 148,873,630 156,228,73	- Revaluation and Measurement Gains/Losses		(1,757,290)	(1,017,295)
- Foreign Currency Conversion Differences - Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit  Note Profit/Loss for the Period  Previous Years' Profit/Loss  (108,677,126)  Non-Controlling Interests  8,295  TOTAL EQUITY  148,873,630  156,228,73				
- Hedging Gains/Losses - Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit 13,472,540 3,154,430 8,154,430 13,276,429 23,610,000 108,677,126 108,677,126 108,677,126 108,677,126 108,873,630 108,873,630 108,873,630 108,873,630 108,873,630				
- Revaluation and Reclassification Gains/Losses - Other Gains/Losses Restricted Reserves Allocated from Profit 13,472,540 3,154,436 Net Profit/Loss for the Period 31,276,429 23,610,000 Previous Years' Profit/Loss (108,677,126) 70,491,866 Non-Controlling Interests 8,295 32,866 TOTAL EQUITY 148,873,630 156,228,73				
- Other Gains/Losses  Restricted Reserves Allocated from Profit  13,472,540 3,154,431 Net Profit/Loss for the Period 31,276,429 23,610,000 Previous Years' Profit/Loss  Non-Controlling Interests 08,295 32,863 TOTAL EQUITY 148,873,630 156,228,733				
Restricted Reserves Allocated from Profit       13,472,540       3,154,436         Net Profit/Loss for the Period       31,276,429       23,610,000         Previous Years' Profit/Loss       (108,677,126)       70,491,860         Non-Controlling Interests       8,295       32,860         TOTAL EQUITY       148,873,630       156,228,73				
Net Profit/Loss for the Period       31,276,429       23,610,000         Previous Years' Profit/Loss       (108,677,126)       70,491,860         Non-Controlling Interests       8,295       32,860         TOTAL EQUITY       148,873,630       156,228,73				
Previous Years' Profit/Loss         (108,677,126)         70,491,861           Non-Controlling Interests         8,295         32,861           TOTAL EQUITY         148,873,630         156,228,731				3,154,436
Non-Controlling Interests         8,295         32,86           TOTAL EQUITY         148,873,630         156,228,73				23,610,003
TOTAL EQUITY 148,873,630 156,228,73.				70,491,868
				32,863
TOTAL RESOURCES 12,808,168,404 7,331,703,279				7,331,703,279