

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
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			
Investments Valued by Equity Method			
Living Beings			
Investment Properties			
Tangible Fixed Assets (Net)	15	14,612,618	37,889,140
Intangible Fixed Assets (Net)	16	0	0
Prepaid Expenses	13	0	185,472
Deferred Tax Asset	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

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	Ref .	Independently Audited Current Period	Independently Audited Previous Period
RESOURCES		30.06.2024	31.12.2023
Short Term Liabilities		12,655,828,566	7,165,748,336
Short Term Borrowings	6	0	0
Short-Term Portions of Long-Term Borrowings	7	0	0
Other Financial Liabilities	7	156,995	424,698
Trade Payables (Net)	9	12,635,655,433	7,135,700,692
- Trade Payables to Unrelated Parties	9	12,634,105,719	7,135,713,165
- Trade Payables to Related Parties	9	1,549,714	(12,473)
Payables from Financial Sector Activities			
- Financial Sector Activities Payables to Related Parties			
- Payables to Unrelated Parties from Financial Sector Activities			
Liabilities Under Employee Benefits	20	2,621,614	2,482,937
Other Debts	10	2,274,154	6,440,726
- Other Payables to Unrelated Parties	10	2,274,154	6,440,726
- Other Payables to Related Parties	10	0	0
Derivative Instruments			
Government Incentives and Aids	17		
Deferred Income	11		
Period Profit Tax Liability	28	5,261,464	11,612,182
Short Term Provisions	11	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	8,858,906	9,087,101
SUBTOTAL		12,655,828,566	7,165,748,336
Liabilities Relating to Asset Groups Classified for Sale		0	0
TOTAL SHORT-TERM LIABILITIES		12,655,828,566	7,165,748,336
Long Term Liabilities		3,466,207	9,726,213
Long Term Borrowings	8	0	0
Other Financial Liabilities			
Trade Payables (Net)	9		
- Trade Payables to Unrelated Parties	9		
- Trade Payables to Related Parties	9		
Payables from Financial Sector Activities			
- Payables to Related Parties from Financial Sector Activities			
- Payables to Unrelated Parties from Financial Sector Activities			
Other Debts	10		
- Other Payables to Unrelated Parties	10		
- Other Payables to Related Parties	10		
Derivative Instruments			
Government Incentives and Aids			
Deferred Income	11		
Long Term Provisions	19	3,466,207	3,613,262
- Provisions for Employee Benefits		3,466,207	3,613,262
- Other Long Term Provisions			
Current Period Tax Related Debts			
Deferred Tax Liability	14	0	6,112,950
Other Long-Term Liabilities	21		
TOTAL LONG-TERM LIABILITIES		3,466,207	9,726,213
EQUITY	22	148,873,630	156,228,731
Equity of the Parent Company		148,865,335	156,195,869
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 (-)			
Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss			
Revaluation and Measurement Gains/Losses			
Premiums/Discounts on Shares		168,938,403	14,344,478
Accumulated Other Comprehensive Income or Expense That Will Not Be Reclassified to Profit or Loss			
- Revaluation and Measurement Gains/Losses		(1,757,290)	(1,017,295)
- 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		13,472,540	3,154,436
Net Profit/Loss for the Period		31,276,429	23,610,003
Previous Years' Profit/Loss		(108,677,126)	70,491,868
Non-Controlling Interests		8,295	32,863
TOTAL EQUITY		148,873,630	156,228,731
TOTAL RESOURCES		12,808,168,404	7,331,703,279