

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

	Ref.	Independently Audited Current period	Independently Audited Previous period
ASSETS		31.12.2023	31.12.2022
Current Assets		5,847,318,478	6,805,162,783
Cash and Cash Equivalents	4	19,160,781	48,188,951
Financial Investments	5	-	-
Trade Receivables (Net)	9	5,177,960,091	6,162,672,386
- Trade Receivables from Non-Related Parties	9	5,177,944,207	6,162,468,495
- Receivables from Related Parties	9	15,884	203,891
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	378,595,764	316,837,432
- Other Receivables from Non-Related Parties	10	378,595,764	316,837,432
- Other Receivables from Related Parties	10	-	-
Derivative Instruments			
Stocks (Net)	12	264,272,536	269,029,488
Living Assets			
Prepaid Expenses	13	853,175	-
Assets Related to Current Tax	32	5,622,556	6,514,208
Other Current Assets	21	853,575	1,920,318
SUBTOTAL		5,847,318,478	6,805,162,783
Fixed Assets Classified for Sale		-	-
TOTAL CURRENT ASSETS		5,847,318,478	6,805,162,783
Fixed Assets		30,505,133	30,033,902
Financial Investments	5	-	-
Trade Receivables (Net)	9	-	-
- 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	-	-
- Other Receivables from Non-Related Parties	10	-	-
- Other Receivables from Related Parties	10	-	-
Derivative Instruments			
Investments Valued by Equity Method			
Living Assets			
Investment Properties			
Tangible Assets (Net)	15	30,375,809	29,552,605
Intangible Assets (Net)	16	-	-
Prepaid Expenses	13	129,324	481,296
Deferred Tax Asset	14	-	-
Other Fixed Assets	21	-	-
TOTAL FIXED ASSETS		30,505,133	30,033,902
TOTAL ASSETS		5,877,823,610	6,835,196,685

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	Ref.	Independently Audited Current period	Independently Audited Previous period
		31.12.2023	31.12.2022
RESOURCES			
Short-Term Liabilities		5,744,796,528	6,671,585,887
Short Term Borrowings	6	-	-
Short-Term Portions of Long-Term Borrowings	7	-	-
Other Financial Liabilities	7	340,481	729,617
Trade Payables (Net)	9	5,720,707,265	6,619,511,105
- Trade Payables to Non-Related Parties	9	5,720,707,265	6,619,511,105
- Trade Payables to Related Parties	9	-	-
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	1,990,577	2,154,161
Other debts	10	5,163,544	7,156,984
- Other Payables to Non-Related Parties	10	5,163,544	7,156,984
- Other Payables to Related Parties	10	-	-
Derivative Instruments		-	-
Government Incentives and Aids		-	-
Deferred Revenues	11th	-	-
Period Profit Tax Liability	28	9,309,513	10,309,434
Short Term Provisions	19	-	-
- Short-Term Provisions for Employee Benefits		-	-
- Other Short Term Provisions		-	-
Other Short-Term Liabilities	21	7,285,149	31,724,587
SUBTOTAL		5,744,796,528	6,671,585,887
Liabilities Regarding Asset Groups Classified for Sale		-	-
TOTAL SHORT-TERM LIABILITIES		5,744,796,528	6,671,585,887
Long Term Liabilities		7,797,526	16,551,126
Long Term Borrowings	8	-	365,140
Other Financial Liabilities		-	-
Trade Payables (Net)	9	-	-
- Trade Payables to Non-Related Parties	9	-	-
- Trade Payables to Related Parties	9	-	-
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	-	-
- Other Payables to Non-Related Parties	10	-	-
- Other Payables to Related Parties	10	-	-
Derivative Instruments		-	-
Government Incentives and Aids		-	-
Deferred Revenues	11th	--	--
Long Term Provisions	19	2,896,760	3,079,685
- Provisions for Employee Benefits		2,896,760	3,079,685
- Other Long Term Provisions		-	-
Debts Related to Current Period Tax			
Deferred Tax Liability	14	4,900,766	13,106,301
Other Long-Term Liabilities	21	--	--
TOTAL LONG-TERM LIABILITIES		7,797,526	16,551,126
TOTAL LIABILITIES		5,752,594,055	6,688,137,013
EQUITY	22	125,229,556	147,059,672
Equity of the Parent Company		125,203,210	147,008,437
Paid-in capital		15,000,000	15,000,000
Capital Adjustment Differences		(56,694)	(56,694)
Repurchased Shares (-)		(2,923,336)	--
Capital Positive Differences		27,522,044	27,522,044
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	17,295,732
Accumulated Other Comprehensive Income or Expenses That Will Not Be Reclassified to Profit or Loss			
- Revaluation and Measurement Gain/Loss		(815,567)	(1,786,259)
- Other Gains/Losses			
Accumulated Other Comprehensive Income or Expenses to be Reclassified to Profit or Loss			
Restricted Reserves Separated from Profit		2,528,918	3,129,008
Net Period Profit/Loss		23,610,003	7,493,899
Previous Years Profit/Loss		48,837,843	78,410,707
Non-Controlling Interests		26,346	51,235
TOTAL EQUITY		125,229,556	147,059,672
TOTAL RESOURCES		5,877,823,611	6,835,196,685