

## **Balance sheet**

### **ASSETS**

#### **I. CURRENT ASSETS**

##### **A. Liquid Assets:**

1. Cash.
2. Cheques received.
3. Banks.
4. Cheques given and payment orders (-).
5. Other liquid assets.

##### **B. Marketable Securities:**

1. Share certificates.
2. Private sector bonds and notes.
3. Public sector bonds and notes.
4. Other marketable securities.
5. Provisions for decrease in value of marketable securities (-)

##### **C. Trade Receivables:**

1. Customers.
2. Notes receivable.
3. Rediscounts on notes receivable (-).
4. Unearned financial leasing interest income (-)
5. Deposits and guarantees given.
6. Other trade receivables.
7. Doubtful trade receivables.
8. Provisions for doubtful trade receivables (-).

##### **D. Other Receivables:**

1. Due from shareholders.

- 2 Due from subsidiaries.
- 3 Due from affiliates
4. Due from personnel.
5. Other trade receivables.
6. Discounts on other notes receivable (-).
7. Other doubtful receivables.
8. Provision for other doubtful receivables (-).

**E. Inventories:**

1. Raw materials and supplies.
2. Semi finished goods, work-in process
3. Finished goods.
4. Trade goods.
5. Other inventories.
6. Provision for decrease in value of inventories (-).
7. Advances given for purchase orders.

**F. Deferred Construction and Maintenance Costs:**

1. Deferred construction and maintenance costs.
2. Deferred construction inflation adjustment account.
3. Advances given to subcontractors.

**G. Prepaid Expenses and Income Accruals:**

1. Prepaid expenses.
2. Income accruals.

**H. Other Current Assets:**

1. Deferred VAT.
2. Deductible VAT.
3. Other VAT.

4. Prepaid taxes and funds.
5. Work advances.
6. Advances to personnel.
7. Stock count and delivery shortages
8. Other current assets.
9. Provision for other current assets (-).

## **II. Long-term Assets**

### **A. Trade Receivables:**

1. Customers.
2. Notes receivable.
3. Rediscounts on notes receivable (-).
4. Unearned financial leasing interest income
5. Deposits and guarantees given.
6. Provisions for doubtful receivables (-).

### **B. Other Receivables:**

1. Due from shareholders.
2. Due from affiliates.
3. Due from subsidiaries.
4. Due from personnel.
5. Other receivables.
6. Rediscounts on other notes receivable (-).
7. Provision for other doubtful receivables (-).

### **C. Financial Fixed Assets:**

1. Long-term securities.
2. Provision for decrease in value of long-term securities (-).
3. Affiliates.

4. Capital commitments to affiliates. (-)
5. Provision for decrease in value of shares of affiliates (-).
6. Subsidiaries.
7. Capital commitments for subsidiaries (-).
8. Provision for decrease in value of shares of subsidiaries (-).
9. Other financial fixed assets.
10. Provision for decrease in value of other financial fixed assets (-)

**D. Tangible Fixed Assets:**

1. Land.
2. Land improvements.
3. Buildings.
4. Plant, machinery and equipment.
5. Motor vehicles.
6. Furniture and fixtures.
7. Other tangible fixed assets.
8. Accumulated depreciation (-).
9. Construction in progress.
10. Advances given.

**E. Intangible Fixed Assets:**

1. Rights.
2. Goodwill.
3. Establishment and foundation expenses.
4. Research and development expenses.
5. Special costs.
6. Other intangible fixed assets.
7. Accumulated depreciation (-).

8. Advances given.

**F. Assets Subject to Depletion:**

1. Research Expenses.
2. Preparation and development expenses.
3. Other assets subject to depletion.
4. Accumulated depletion (-).
5. Advances given.

**G. Prepaid Expenses and Income Accruals:**

1. Prepaid expenses.
2. Income accruals.

**H. Other Fixed Assets:**

1. VAT deductible in future years.
2. Other VAT.
3. Long-term inventories.
4. Inventories and tangible fixed assets to be sold.
5. Prepaid taxes and funds
6. Other fixed assets
7. Provision for decrease in value of inventories
8. Accumulated depreciation

**LIABILITIES**

**I. Short-term Liabilities**

**A. Financial Liabilities:**

1. Bank loans.
2. Liabilities arising from financial leasing transactions
3. Deferred financial leasing borrowing costs (-)
4. Current maturities of long-term credits and accrued interest.

5. Current maturities of bonds and accrued interest.
6. Bonds and notes issued.
7. Other securities issued
8. Value difference of securities issued (-).
9. Other financial liabilities.

**B. Trade Payables:**

1. Suppliers.
2. Notes payable.
3. Rediscounts on notes payable (-).
4. Deposits and guarantees received.
5. Other trade payables.

**C. Other Liabilities:**

1. Due to shareholders
2. Due to affiliates
3. Due to subsidiaries
4. Due to personnel
5. Rediscount on other notes payable (-)
6. Other liabilities

**D. Advances Received**

**E. Progress for Long-term Construction and Repair Projects.**

1. Progress payments for long-term construction and repair projects.
2. Long-term inflation adjustment accounts.

**F. Taxes Payable and Other Fiscal Liabilities:**

1. Taxes and funds payable.
2. Social security withholdings payable.
3. Overdue, deferred or restructured taxes and other liabilities.

4. Other liabilities payable.

**G. Provisions for Liabilities and Expenses:**

1. Provision for income taxes and other duties on profit.
2. Prepaid income taxes and other duties on profit (-).
3. Provision for termination indemnities.
4. Provision for other liabilities and expenses.

**H. Deferred Income and Expense Accruals:**

1. Deferred income.
2. Expense accruals.

**I. Other Short-term Liabilities:**

1. VAT payable.
2. Other VAT.
3. Head office and branch current accounts
4. Stock count and delivery surpluses

Other short-term liabilities

**II. Long-term Liabilities**

**A. Financial Liabilities:**

1. Bank loans.
2. Leasing payables
3. Interest payables of deferred lease costs (-)
4. Bonds issued.
5. Other securities issued.
6. Value difference of securities issued (-).
7. Other financial liabilities.

**B. Trade Payables:**

1. Suppliers.
2. Notes payable.

3. Rediscounts on notes payable (-)
4. Deposits and guarantees received.
5. Other trade payables.

**C. Other Payables:**

1. Due to shareholders.
2. Due to affiliates.
3. Due to subsidiaries.
4. Rediscounts on other notes payable (-).
5. Debts to the public sector deferred or payable by instalments.
6. Other payables.

**D. Advances Received.**

**E. Provisions for Debts and Expenses:**

1. Provisions for termination indemnities.
2. Provisions for other debts and expenses.

**F. Income Relating to Future Periods and Expense Accruals:**

1. Income relating to future periods.
2. Expense accruals.

**G. Other Long-term Liabilities:**

1. VAT deferred to following years.
2. Other long-term liabilities.

**III. Shareholders' Equity**

**A. Paid-in Capital:**

1. Capital.
2. Unpaid capital (-).
3. Positive distinction from share capital adjustment.
4. Negative distinction from share capital adjustment (-)

**B. Capital Reserves:**

1. Share premiums.
2. Profit from invalidation of shares.
3. Revaluation fund of tangible fixed assets.
4. Revaluation fund of affiliates.
5. Cost increase fund
6. Other capital reserves.

**C. Profit Reserves:**

1. Legal reserves.
2. Statutory reserves.
3. Extraordinary reserves.
4. Other profit reserves.
5. Special funds.

**D. Previous years' profits**

**E. Previous years' losses (-).**

**F. Profit/Loss for the Period.**

## Balance Sheet Footnotes

- 1 The upper limit of registered capital of corporations where the registered capital system is accepted .....(TL)
- 2 Payments to top managers such as chairman and members of The Board, general manager, general coordinator, assistant general manager and general secretary;
- (a) The total amount of all types of advances and loans granted in the current accounting period .....(TL)
- (b) The balance of advance or loan granted at the end of the period .....(TL)
3. Total amount of insurance on assets .....(TL)
4. Total amount of mortgages and other guarantees received in return for the receivables .....(TL)
5. Total amount of mortgages and other guarantees given in relation to the liabilities .....(TL)
6. Total amount of commitments which are not included in liabilities .....(TL)
7. Foreign currencies on cash and at banks:

Foreign Exchange	Amount	Exchange Rate of TL	Total Amount
.....	.....	.....	.....(TL)
.....	.....	.....	..... (TL)

..... (TL)

..... (TL)

8. Receivables from foreign currencies (advances included):

Foreign Exchange	Amount	Exchange Rate of TL	Total Amount
.....	.....	.....	..... (TL)
.....	.....	.....	..... (TL)
.....	.....	.....	..... (TL)
.....	.....	.....	.....(TL)

9. Payables to foreign currencies (advances included):

Foreign Exchange	Amount	Exchange Rate of TL	Total Amount
.....	.....	.....	..... (TL)
.....	.....	.....	..... (TL)
.....	.....	.....	..... (TL)
.....	.....	.....	..... (TL)

10. Amount of bank guaranteed bonds and commercial papers in circulation .....(TL)

11. Total amounts of investment allowances related to current and future periods .....(TL)

12. Amounts of convertible bonds in circulation .....(TL)

13. List of share certificates which represent the capital:

Type	Order	Number	Exponents	Amount
.....	.....	.....	.....	..... (TL)
.....	.....	.....	.....	..... (TL)
.....	.....	.....	.....	..... (TL)
.....	.....	.....	.....	..... (TL)

14. Amount of the shares issued during the current period .....(TL)

15. The owner or the shareholders who hold, at least, 10% of the capital:

Name	Percentage of share	Amount of share
.....	.....	.....(TL)

16. List of affiliates, institutions and subsidiaries in which the company has 10% or more shares:

Name	Share Portion	Total Capital	Profit for the Last Period
.....	.....	.....	.....(TL)
.....	.....	.....	.....(TL)
.....	.....	.....	.....(TL)

17. Valuation method of inventory:

- a) Method applied in the current period .....(TL)
- b) Method applied in the previous period .....(TL)
- c) If there is a change in valuation method of inventory, amount of increase (+) or decrease (-) on inventory arising from such change during the current period .....(TL)

18. Movements of fixed assets in the current period:

- a) Cost of fixed assets purchased, produced or constructed .....(TL)
- b) Cost of fixed assets discarded .....(TL)
- c) Amount of revaluation increase in current period .....(TL)
- Increase in cost of assets (+) .....(TL)
- Increase in accumulated depreciation (-) .....(TL)

19. Trade receivables and trade payables from/to parent company, subsidiaries and participations:

Trade Receivables	Trade Payables
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- 1. Parent company
- 2. Subsidiaries
- 3. Participations

20. Average number of personnel in current period.
21. Information about adjusting events after the balance sheet date
22. Information about material contingent losses and contingent gains which their amounts are significant to a certain extent but cannot be estimated (Nature of legal conflicts which the company would be liable for or which can affect the year-end profit/loss is stated in this section.
23. Information about changes in accounting estimates and their monetary effects, those which have materially effect to gross profit ratios.
24. Amount of blocked deposits in banks. ....(TL)
25. Amount of securities issued by shareholders, participations and subsidiaries and issuers of them ....(TL)
26. Amount of non-paid up shares received from participations and subsidiaries due to capital increase realized from internal resources. ....(TL)
27. Amount of unaccrued liabilities of interests for future periods related to short and long-term credits and bonds payable (including redeemed shares) ....(TL)
28. Amount of obligations granted such as guarantees, commitments, bailments and endorsements in favor of the shareholders, participations and subsidiaries. ....(TL)

29. Other issues which have a significant effect on the financial statements or which are to be disclosed to make the financial statements clear, meaningful and understandable. ....(TL)
30. Approval date of balance sheet ....(TL)