



KAMUYU AYDINLATMA PLATFORMU

REYSAŞ TAŞIMACILIK VE LOJİSTİK TİCARET A.Ş.
Financial Report
Consolidated
2021 - 4. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Continuous
Audit Result	Positive

BAĞIMSIZ DENETÇİ RAPORU

Reysaş Taşımacılık ve Lojistik Ticaret A.Ş.

Genel Kurulu'na

İstanbul

A) Konsolide Finansal Tabloların Bağımsız Denetim

1. Görüş

Reysaş Taşımacılık ve Lojistik Ticaret A.Ş. ve bağlı ortaklıkları'nın (hep birlikte "Grup") 31.12.2021 tarihi itibarıyla hazırlanan konsolide finansal durum tablosunu ve aynı tarihte sona eren yıla ait konsolide kapsamlı gelir kar veya zarar tablosunu, konsolide öz sermaye değişim tablosunu ve konsolide nakit akım tablosunu, önemli muhasebe politikalarının özetini ve konsolide dipnotlarını denetlemiş bulunuyoruz.

Görüşümüze göre ilişikteki konsolide finansal tablolar, Şirket'in 31 Aralık 2021 tarihi itibarıyla konsolide finansal durumunu ve aynı tarihte sona eren hesap dönemine ait konsolide finansal performansını ve konsolide nakit akışlarını, Türkiye Muhasebe Standartları ("TFRS'lere")'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunmaktadır.

2. Görüşün Dayanağı

Yaptığımız bağımsız denetim, Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartları'nın bir parçası olan Bağımsız Denetim Standartları'na ("BDS'lere") uygun olarak yürütülmüştür. Bu standartlar kapsamındaki sorumluluklarımız, raporumuzun "Bağımsız Denetçinin Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları" bölümünde ayrıntılı bir şekilde açıklanmıştır. KGK tarafından yayımlanan Bağımsız Denetçiler için Etik Kurallar ("Etik Kurallar") ile finansal tabloların bağımsız denetimiyle ilgili mevzuatta yer alan etik hükümlere uygun olarak Grup'tan bağımsız olduğumuzu beyan ederiz. Etik Kurallar ve mevzuat kapsamındaki etiğe ilişkin diğer sorumluluklar da tarafımızca yerine getirilmiştir. Bağımsız denetim sırasında elde ettiğimiz bağımsız denetim kanıtlarının, görüşümüzün oluşturulması için yeterli ve uygun bir dayanak oluşturduğuna inanıyoruz.

3. Kilit denetim konuları

Kilit denetim konuları, mesleki muhakememize göre cari döneme ait konsolide finansal tabloların bağımsız denetiminde en çok önem arz eden konulardır. Kilit denetim konuları, bir bütün olarak konsolide finansal tabloların bağımsız denetimi çerçevesinde ve konsolide finansal tablolara ilişkin görüşümüzün oluşturulmasında ele alınmış olup, bu konular hakkında ayrı bir görüş bildirmemekteyiz. Tarafımızca, Görüşün Dayanağı bölümünde açıklanan konuya ilave olarak aşağıda açıklanan konular kilit denetim konuları olarak belirlenmiş ve raporumuzda bildirilmiştir.

Kilit denetim konuları	Kilit denetim çalışmalarının belirlenmesindeki hususlar
<i>Maddi Duran Varlıkların gerçeğe uygun değerlerinin belirlenmesine ilişkin yapılan değerlendirme çalışmaları</i>	
<p>Grup maddi duran varlıklarından arsa, bina ve taşıtlarını gerçeğe uygun değerinden muhasebeleştirilmektedir.</p> <p>31 Aralık 2021 tarihi itibarıyla maddi duran varlıklarında kayıtlı arsa, bina ve taşıtlarının gerçeğe uygun değeri toplam 1.276.762.553 TL (31 Aralık 2020: 787.333.181 TL) 'dir (Dipnot 13) .</p> <p>31 Aralık 2021 tarihi itibarıyla maddi duran varlıklarında kayıtlı arsa, bina ve taşıtların gerçeğe uygun değerleri Sermaye Piyasası Kurulu tarafından yetkilendirilmiş bağımsız değerlendirme kuruluşu tarafından tespit edilmekte ve Grup yönetiminin değerlendirmeleri sonrasında bilançoda taşınan değer olarak esas alınmaktadır.</p> <p>maddi duran varlıklarında kayıtlı arsa, bina ve taşıtların gerçeğe uygun değerleri, benimsenen değerlendirme yöntemine ve değerlendirme modelindeki girdi ve varsayımlara bağlıdır.</p> <p>Değerleme sonucuna ulaşabilmek için, mevcut piyasa verileri ve işlemlerine dayanan karşılaştırılabilir pazar bilgilerine göre gayrimenkulün ayrıntılı özellikleri dikkate alınarak değerlendirme çalışmaları yapılmaktadır.</p> <p>maddi duran varlıklarında kayıtlı arsa, bina ve taşıtların gerçeğe uygun değerinin belirlenmesine ilişkin yapılan çalışma, arsa</p>	<ul style="list-style-type: none">- Grup yönetiminin arsa, bina ve taşıtların makul değerinin tespitinde uyguladığı kontrol aktivitelerinin tasarımı ve işlevsel etkinliği değerlendirilmiştir.- Değerleme çalışmasını yapan uzman kuruluş ile ilgili olarak, tarafımızca aşağıdaki prosedürler gerçekleştirilmiştir.- Uzman kuruluşun Sermaye Piyasası Kurulu'nca takdir edilen gayrimenkul değerlendirme akreditasyonu ve lisansı kontrol edilmiştir.- Uzman kuruluşun yetkinliği, kabiliyeti ve tarafsızlığı değerlendirilmiştir.- Uzman kuruluşun her bir gayrimenkul ve menkul için hazırlamış olduğu değerlendirme raporları okunmuş ve değerlendirme çalışmaları değerlendirilmiştir.- Grup'un değerlendirme çalışmasını yapan uzman kuruluş tarafından hazırlanan değerlendirme raporu, uygulanan değerlendirme yöntemi ve kullanılan varsayımlarının uygunluğu değerlendirilmiştir.- Değerleme raporunda yer alan ve tespit edilen piyasa değeri üzerinde önemli etkisi olan girdilerin, birim satış değeri gibi, tutarlılığını gözlemlenebilen piyasa fiyatları ile karşılaştırarak takdir edilen değerlerin kabul edilebilir bir aralıkta olup olmadığı değerlendirilmiştir.- Değerleme raporunda yer alan gerçeğe uygun değerlerin, dipnotlar ile uyumu kontrol edilmiş, dipnotlarda yer alan değerlerin değerlendirme raporları ile mutabık olduğu ve dipnot açıklamalarının TFRS açısından yeterli olup olmadığı değerlendirilmiştir.

bina ve taşıtların kayıtlı değerinin gerek Grup'un toplam varlıklarının önemli bir kısmını oluşturması, gerekse değerlemelerin öznel niteliği, önemli varsayım ve muhakemeler içermesi sebebiyle kilit denetim konusu olarak belirlenmiştir.

Finansal Borçlar

Grup'un konsolide finansal tablolarında, kısa ve uzun vadede 1.931.109.926 TL (31.12.2020: 1.541.967.936 TL) tutarında finansal borçlar bulunmakta olup, Grup'un pasif büyüklüğünün en önemli kısmını oluşturmaktadır.

Kısa ve Uzun Vadeli Finansal Borçlar'ın detayı Dipnot 8'de yer almaktadır.

Grup finansal borçlarını kur değerlemeleri ve etkin faiz yöntemi kullanılarak iskonto edilmiş maliyeti üzerinden göstermektedir. Finansal borçların hesaplanması ve maliyetinin muhasebeleştirilmesi tarafımızdan kilit denetim konusu olarak değerlendirilmiştir.

Denetim prosedürlerimiz finansal borçların doğruluğunu sorgulamak üzerine tasarlanmıştır.

- Grup'un finansal borçlara ilişkin uyguladığı muhasebe politikaları ve bunların uygulama esasları değerlendirilmiştir.

- Finansal borçların gerçekliği banka ve finans kurumları ile yapılan dış teyitlerle sorgulanmıştır.

- Grup tarafından finansal borçlar için yapılan kur değerlemeleri, iskonto ve tahakkuk çalışmaları yeniden hesaplanarak test edilmiştir.

Finansal borçlara ilişkin konsolide finansal tablo dipnotlarında yer alan açıklamalar incelenmiş ve bu notlarda yer verilen bilgilerin yeterliliği değerlendirilmiştir.

4. Diğer Husus

Grup'un 1 Ocak - 31 Aralık 2020 hesap dönemine ait konsolide finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmış, söz konusu bağımsız denetim firması tarafından hazırlanan 17 Şubat 2021 tarihli konsolide bağımsız denetim raporunda olumlu görüş verilmiştir.

5. Yönetimin ve Üst Yönetimden Sorumlu Olanların Finansal Tablolara İlişkin Sorumlulukları

Grup yönetimi; konsolide finansal tabloların TFRS'lere uygun olarak hazırlanmasından, gerçeğe uygun bir biçimde sunumundan ve hata veya hile kaynaklı önemli yanlışlık içermeyecek şekilde hazırlanması için gerekli gördüğü iç kontrolden sorumludur.

Konsolide finansal tabloları hazırlarken yönetim; Grup'un sürekliliğini devam ettirme kabiliyetinin değerlendirilmesinden, gerektiğinde süreklilikle ilgili hususları açıklamaktan ve Grup'u tasfiye etme ya da ticari faaliyeti sona erdirmeye niyeti ya da mecburiyeti bulunmadığı sürece işletmenin sürekliliği esasını kullanmaktan sorumludur.

Üst yönetimden sorumlu olanlar, Grup'un finansal raporlama sürecinin gözetiminden sorumludur.

6. Bağımsız Denetçinin Konsolide Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları

Bir bağımsız denetimde, biz bağımsız denetçilerin sorumlulukları şunlardır:

Amacımız, bir bütün olarak konsolide finansal tabloların hata veya hile kaynaklı önemli yanlışlık içerip içermediğine ilişkin makul güvence elde etmek ve görüşümüzü içeren bir bağımsız denetçi raporu düzenlemektir. BDS'lere uygun olarak yürütülen bir bağımsız denetim sonucunda verilen makul güvence; yüksek bir güvence seviyesidir. Ancak, var olan önemli bir yanlışlığın her zaman tespit edileceğini garanti

etmez. Yanlılıklar hata veya hile kaynaklı olabilir. Yanlılıkların, tek başına veya toplu olarak, finansal tablo kullanıcılarının bu tablolara istinaden alacakları ekonomik kararları etkilemesi makul ölçüde bekleniyorsa bu yanlılıklar önemli olarak kabul edilir.

BDS'lere uygun olarak yürütülen bağımsız denetimin gereği olarak, bağımsız denetim boyunca mesleki muhakememizi kullanmakta ve meslekî şüpheciliğimizi sürdürmekteyiz. Tarafımızca ayrıca:

· Konsolide finansal tablolardaki hata veya hile kaynaklı "önemli yanlılık" riskleri belirlenmekte ve değerlendirilmekte; bu risklere karşılık veren denetim prosedürleri tasarlanmakta ve uygulanmakta ve görüşümüze dayanak teşkil edecek yeterli ve uygun denetim kanıtı elde edilmektedir. Hile; muvazaa, sahtekârlık, kasıtlı ihmal, gerçeğe aykırı beyan veya iç kontrol ihlali fiillerini içerebildiğinden, hile kaynaklı önemli bir yanlılığı tespit edememe riski, hata kaynaklı önemli bir yanlılığı tespit edememe riskinden yüksektir.

· Grup'un iç kontrolünün etkinliğine ilişkin bir görüş bildirmek amacıyla değil ama duruma uygun denetim prosedürlerini tasarlamak amacıyla denetimle ilgili iç kontrol değerlendirilmektedir.

· Yönetim tarafından kullanılan muhasebe politikalarının uygunluğu ile yapılan muhasebe tahminleri ile ilgili açıklamaların makul olup olmadığı değerlendirilmektedir.

· Elde edilen denetim kanıtlarına dayanarak Grup'un sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek olay veya şartlarla ilgili önemli bir belirsizliğin mevcut olup olmadığı hakkında ve yönetimin işletmenin sürekliliği esasının kullanılmasının uygunluğu hakkında sonuca varılmaktadır. Önemli bir belirsizliğin mevcut olduğu sonucuna varmamız hâlinde, raporumuzda, konsolide finansal tablolardaki ilgili açıklamalara dikkat çekmemiz ya da bu açıklamaların yetersiz olması durumunda olumlu görüş dışında bir görüş vermemiz gerekmektedir. Vardığımız sonuçlar, bağımsız denetçi raporu tarihine kadar elde edilen denetim kanıtlarına dayanmaktadır. Bununla birlikte, gelecekteki olay veya şartlar Grup'un sürekliliğini sona erdirebilir.

· Konsolide finansal tabloların açıklamaları dâhil olmak üzere, genel sunumu, yapısı ve içeriği ile bu tabloların, temelini oluşturan işlem ve olayları gerçeğe uygun sunumu sağlayacak şekilde yansıtıp yansitmediği değerlendirilmektedir.

· Konsolide finansal tablolar hakkında görüş vermek amacıyla, Grup içerisindeki işletmelere veya faaliyet bölümlerine ilişkin finansal bilgiler hakkında yeterli ve uygun denetim kanıtı elde edilmektedir. Grup denetiminin yönlendirilmesinden, gözetiminden ve yürütülmesinden sorumluyuz. Verdiğimiz denetim görüşünden de tek başımıza sorumluyuz.

Diğer hususların yanı sıra, denetim sırasında tespit ettiğimiz önemli iç kontrol eksiklikleri dâhil olmak üzere, bağımsız denetimin planlanan kapsamı ve zamanlaması ile önemli denetim bulgularını üst yönetimden sorumlu olanlara bildirmekteyiz.

Bağımsızlığa ilişkin etik hükümlere uygunluk sağladığımızı üst yönetimden sorumlu olanlara bildirmiş bulunmaktayız. Ayrıca bağımsızlık üzerinde etkisi olduğu düşünülebilecek tüm ilişkiler ve diğer hususlar ile varsa, ilgili önlemleri üst yönetimden sorumlu olanlara iletmiş bulunmaktayız.

Üst yönetimden sorumlu olanlara bildirilen konular arasından, cari döneme ait konsolide finansal tabloların bağımsız denetiminde en çok önem arz eden konuları yani kilit denetim konularını belirlemekteyiz. Mevzuatın konunun kamuya açıklanmasına izin vermediği durumlarda veya konuyu kamuya açıklamanın doğuracağı olumsuz sonuçların, kamuya açıklamanın doğuracağı kamu yararını aşacağına makul şekilde beklendiği oldukça istisnai durumlarda, ilgili hususun bağımsız denetçi raporumuzda bildirilmemesine karar verebiliriz.

B) Mevzuattan Kaynaklanan Diğer Yüklümlükler

a) 6102 sayılı Türk Ticaret Kanunu'nun ("TTK") 398. Maddesinin dördüncü fıkrası uyarınca düzenlenen Riskin Erken Saptanması Sistemi ve Komitesi Hakkında Denetçi Raporu 07.02.2022 tarihinde Grup Yönetim Kurulu'na sunulmuştur.

b) 6102 sayılı Türk Ticaret Kanunu'nun ("TTK") 402. Maddesi dördüncü fıkrası uyarınca Grup'un 01.01.-31.12.2021 hesap döneminde defter tutma düzeninin, konsolide finansal tabloların, kanun ile Şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

c) TTK'nin 402. Maddesi dördüncü fıkrası uyarınca Yönetim Kurulu tarafımıza denetim kapsamında istenen açıklamaları yapmış ve talep edilen belgeleri vermiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Jale AKKAŞ

Sorumlu Denetçi

İstanbul, 28.02.2022

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.12.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	440.060.893	285.290.198
Cash Accounts Regarding Real Estate Projects		0	0
Financial Investments	7	0	251.761
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	251.761
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated at Fair Value Through Profit or Loss		0	251.761
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Financial Assets Given As Collateral		0	0
Trade Receivables		111.117.602	82.288.876
Trade Receivables Due From Related Parties	5-9	1.156.635	6.521.666
Trade Receivables Due From Unrelated Parties	9	109.960.967	75.767.210
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Reserve Deposits with the Central Bank of the Republic Turkey		0	0
Other Receivables		18.658.799	6.908.049
Other Receivables Due From Related Parties	5-10	9.525.323	5.884.964
Other Receivables Due From Unrelated Parties	10	9.133.476	1.023.085
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories	15	4.277.651	2.679.987
Inventories Work-in Progress		0	0
Biological Assets		0	0
Prepayments		6.837.796	16.235.815
Prepayments to Related Parties	19	0	152.629
Prepayments to Unrelated Parties	19	6.837.796	16.083.186
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets		6.961.647	1.175.941
Current Non-cash Free Collaterals that can be Used		0	0
Other current assets		21.041.309	10.474.454
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties	20	21.041.309	10.474.454
SUB-TOTAL		608.955.697	405.305.081
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0

Non-current Assets or Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current assets		608.955.697	405.305.081
NON-CURRENT ASSETS			
Financial Investments		0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-Sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated As at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Investments in subsidiaries, joint ventures and associates		0	0
Trade Receivables		0	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		0	0
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables		1.537.422	1.240.117
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	10	1.537.422	1.240.117
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories	15	29.773.907	29.773.907
Investments accounted for using equity method	11	77.159.566	29.678.583
Biological assets		0	0
Investment property	12	1.217.393.088	926.552.430
Investment Properties Work in Progress		0	0
Property, plant and equipment		1.419.316.398	942.701.417
Land and Premises	13	316.631.593	236.269.665
Land Improvements	13	7.346.807	7.548.982
Buildings	13	498.053.059	282.945.665
Machinery And Equipments	13	93.103.644	87.562.060
Vehicles	13	462.077.901	268.117.851
Fixtures and fittings	13	16.389.184	4.123.301
Leasehold Improvements	13	218.944	86.850
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress	13	25.495.266	56.047.043
Operational Lease Assets		0	0
Other property, plant and equipment		0	0
Right of Use Assets		0	0
Intangible assets and goodwill		69.039	70.155
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights		0	0
Patents		0	0
Brand names		0	0
Licenses	14	69.039	70.155
Computer Softwares		0	0
Capitalized Development Costs		0	0
Other intangible assets		0	0
Prepayments		34.254.518	12.408.076

Prepayments to Related Parties			0	0
Prepayments to Unrelated Parties	19		34,254,518	12,408,076
Deferred Tax Asset			0	0
Current Tax Assets, Non-current			0	0
Non-current Non-cash Free Collaterals that can be Used			0	0
Other Non-current Assets			0	0
Other Non-Current Assets Due From Related Parties			0	0
Other Non-Current Assets Due From Unrelated Parties			0	0
Total non-current assets			2,779,503,938	1,942,424,685
Total assets			3,388,459,635	2,347,729,766
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings			287,497,601	78,072,437
Current Borrowings From Related Parties			0	0
Bank Loans			0	0
Lease Liabilities			0	0
Issued Debt Instruments			0	0
Other short-term borrowings			0	0
Current Borrowings From Unrelated Parties			287,497,601	78,072,437
Bank Loans	8		287,497,601	78,072,437
Lease Liabilities			0	0
Issued Debt Instruments			0	0
Other short-term borrowings			0	0
Current Portion of Non-current Borrowings			679,356,463	607,697,559
Current Portion of Non-current Borrowings from Related Parties			0	0
Bank Loans			0	0
Lease Liabilities			0	0
Issued Debt Instruments			0	0
Current Portion of other Non-current Borrowings			0	0
Current Portion of Non-current Borrowings from Unrelated Parties			679,356,463	607,697,559
Bank Loans	8		651,842,468	553,810,021
Lease Liabilities	8		27,513,995	53,887,538
Issued Debt Instruments			0	0
Current Portion of other Non-current Borrowings			0	0
Other Financial Liabilities			0	0
Put Option Liabilities Related with Non-controlling Interests			0	0
Financial Guarantee Contracts			0	0
Other Miscellaneous Financial Liabilities			0	0
Trade Payables			59,740,762	70,048,386
Trade Payables to Related Parties	5-9		7,673,632	29,758,722
Trade Payables to Unrelated Parties	9		52,067,130	40,289,664
Payables on Financial Sector Operations			0	0
Payables to Related Parties on Financial Sector Operations			0	0
Payables to Unrelated Parties on Financial Sector Operations			0	0
Employee Benefit Obligations	18		2,674,875	2,246,860
Other Payables			34,922,579	49,654,076
Other Payables to Related Parties	5-10		15,742,321	31,166,806
Other Payables to Unrelated Parties	10		19,180,258	18,487,270
Contract Liabilities			0	0
Contract Liabilities from Ongoing Construction Contracts			0	0
Contract Liabilities from Sale of Goods and Service Contracts			0	0
Other Contract Liabilities			0	0
Liabilities Due to Investments Accounted for Using Equity Method			0	0
Derivative Financial Liabilities			0	0
Derivative Financial Liabilities Held for trading			0	0
Derivative Financial Liabilities Held for Hedging			0	0
Government Grants			0	0
Deferred Income Other Than Contract Liabilities			758,727	7,462,098
Deferred Income Other Than Contract Liabilities From Related Parties			0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	19		758,727	7,462,098
Current tax liabilities, current	29		59,310	3,509,316
Current provisions			1,129,092	1,046,352
Current provisions for employee benefits	18		1,129,092	963,395
Insurance Technical Reserves			0	0
Other current provisions	18		0	82,957

Other Current Liabilities			0	0
Other Current Liabilities to Related Parties			0	0
Other Current Liabilities to Unrelated Parties			0	0
SUB-TOTAL			1.066.139.409	819.737.084
Liabilities included in disposal groups classified as held for sale			0	0
Liabilities Included in Disposal Groups Classified as Held for Distribution to Owners			0	0
Total current liabilities			1.066.139.409	819.737.084
NON-CURRENT LIABILITIES				
Long Term Borrowings			964.255.862	856.197.940
Long Term Borrowings From Related Parties			0	0
Bank Loans			0	0
Lease Liabilities			0	0
Issued Debt Instruments			0	0
Other Long-term borrowings			0	0
Long Term Borrowings From Unrelated Parties			964.255.862	856.197.940
Bank Loans	8		934.760.411	821.640.017
Lease Liabilities	8		29.495.451	34.557.923
Issued Debt Instruments			0	0
Other long-term borrowings			0	0
Other Financial Liabilities			0	0
Put Option Liabilities Related with Non-controlling Interests			0	0
Financial Guarantee Contracts			0	0
Other Miscellaneous Financial Liabilities			0	0
Trade Payables			0	0
Trade Payables To Related Parties			0	0
Trade Payables To Unrelated Parties			0	0
Payables on Financial Sector Operations			0	0
Payables to Related Parties on Financial Sector Operations			0	0
Payables to Unrelated Parties on Financial Sector Operations			0	0
Employee Benefit Obligations			0	0
Other Payables			15.388.557	3.952.708
Other Payables to Related Parties	5-10		1.718.116	0
Other Payables to Unrelated parties	10		13.670.441	3.952.708
Contract Liabilities			0	0
Contract Liabilities from Ongoing Construction Contracts			0	0
Contract Liabilities from Sale of Goods and Service Contracts			0	0
Other Contract Liabilities			0	0
Liabilities due to Investments Accounted for Using Equity Method			0	0
Derivative Financial Liabilities			0	0
Derivative Financial Liabilities Held for Trading			0	0
Derivative Financial Liabilities Held for Hedging			0	0
Government grants			0	0
Deferred Income Other Than Contract Liabilities			58.212	623.891
Deferred Income Other Than Contract Liabilities From Related Parties			0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	19		58.212	623.891
Non-current provisions			31.669.109	23.015.015
Non-current provisions for employee benefits	18		7.525.130	4.725.853
General Provisions			0	0
Free Provisions for Contingencies			0	0
Insurance Technical Reserves			0	0
Other non-current provisions	18		24.143.979	18.289.162
Current Tax Liabilities			0	0
Deferred Tax Liabilities	29		144.495.239	42.192.111
Other non-current liabilities			0	0
Other Non-Current Liabilities to Related Parties			0	0
Other Non-current Liabilities to Unrelated Parties			0	0
Total non-current liabilities			1.155.866.979	925.981.665
Total liabilities			2.222.006.388	1.745.718.749
EQUITY				
Equity attributable to owners of parent			934.348.604	427.983.522
Issued capital	22		250.000.000	119.350.000
Inflation Adjustments on Capital	22		40.859	40.859
Balancing Account for Merger Capital			0	0
Additional Capital Contribution of Shareholders			0	0
Capital Advance			0	0

Treasury Shares (-)	22	-5.964.030	-2.177.230
Capital Adjustments due to Cross-Ownership (-)	22	-1.201.938	0
Share Premium (Discount)	22	614.260	0
Effects of Business Combinations Under Common Control	3	-2.391.837	-1.056.806
Put Option Revaluation Fund Related with Non-controlling Interests		0	0
Share Based payments (-)		0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		790.144.039	351.198.080
Gains (Losses) from investments in equity instruments		0	0
Gains (Losses) on Revaluation and Remeasurement		764.349.787	349.715.506
Increases (Decreases) on Revaluation of Property, Plant and Equipment	22	764.349.787	349.715.506
Increases (Decreases) on Revaluation of Intangible assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0
Other Revaluation Increases (Decreases)		0	0
Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	10	26.145.646	0
Exchange Differences on Translation		0	0
Other Gains (Losses)	22	-351.394	1.482.574
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Cash Flow Hedges		0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations		0	0
Other Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		0	0
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Gains (Losses) on Revaluation and Reclassification		0	0
Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		0	0
Other Gains (Losses)		0	0
Restricted Reserves Appropriated From Profits		54.448.131	50.691.938
Profit from Sales of Participation Shares or Property that will be Added to Share Capital	22	39.517.812	39.517.812
Legal Reserves	22	8.966.289	8.996.896
Treasury Share Reserves	22	5.964.030	2.177.230
Venture Capital Fund		0	0
Other Restricted Profit Reserves		0	0
Other equity interest		0	0
Other reserves		0	0
Advance Dividend Payments (Net) (-)		0	0
Prior Years' Profits or Losses	22	-93.661.923	-68.469.903
Current Period Net Profit Or Loss	30	-57.678.957	-21.593.416
Non-controlling interests	22	232.104.643	174.027.495
Total equity		1.166.453.247	602.011.017
Total Liabilities and Equity		3.388.459.635	2.347.729.766

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	23	1.022.284.724	822.272.565
Cost of sales	23	-693.769.982	-558.795.323
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		328.514.742	263.477.242
Revenue from Finance Sector Operations		0	0
Fee, Premium, Commission and Other Service Income		0	0
Foreign Exchange Gains		0	0
Interest Income		0	0
Profit Share Income		0	0
Derivative Financial Transactions Gains		0	0
Income From Portfolio Management Operations		0	0
Income From Insurance Services		0	0
Income From Pension Services		0	0
Unrealized Profit from Financial Assets and Liabilities		0	0
Other Revenues from Finance Sector Operations		0	0
Cost of Finance Sector Operations		0	0
Fee, Premium, Commissions and Other Service Expenses		0	0
Foreign Exchange Losses		0	0
Interest Expenses		0	0
Profit Share Expenses		0	0
Provision Expenses		0	0
Derivative Financial Transactions Losses		0	0
Expenses Related with Portfolio Management Operations		0	0
Expenses For Insurance Services		0	0
Expenses For Pension Services		0	0
Unrealized Loss from Financial Assets and Liabilities		0	0
Other Expenses Related with Finance Sector Operations		0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0
Change in Fair Value of Biological Assets		0	0
GROSS PROFIT (LOSS)		328.514.742	263.477.242
General Administrative Expenses	24	-24.760.901	-10.157.279
Marketing Expenses	24	-2.658.256	-2.464.224
Research and development expense		0	0
Other Income from Operating Activities	26	88.228.606	27.304.566
Other Expenses from Operating Activities	26	-77.586.035	-27.600.322
Other gains (losses)		0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		311.738.156	250.559.983
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed		0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost		0	0
Investment Activity Income	27	780.061	6.427.851
Investment Activity Expenses	27	-1.009.576	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	11	4.947.183	3.235.412
Other income (expense) from subsidiaries, jointly controlled entities and associates		0	0
Gains (Losses) Arising from Difference Between Previous Amortised Cost and Fair Value of Financial Assets Reclassified out of Amortised Cost into Fair Value through Profit or Loss Measurement Category		0	0
Cumulative Gain (Loss) Previously Recognised in Other Comprehensive Income Arising from Reclassification of Financial Assets out of Fair Value through Other Comprehensive Income into Fair Value through Profit or Loss Measurement Category		0	0
Hedging Gains (Losses) for Hedge of Group of Items with Offsetting Risk Positions		0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		316.455.824	260.223.246
Finance income		0	0
Finance costs	28	-520.538.254	-344.192.001

Gains (losses) on net monetary position	28	114.633.172	47.187.111
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-89.449.258	-36.781.644
Tax (Expense) Income, Continuing Operations		14.156.825	-8.900.254
Current Period Tax (Expense) Income	29	-257.168	-4.607.380
Deferred Tax (Expense) Income	29	14.413.993	-4.292.874
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-75.292.433	-45.681.898
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		-75.292.433	-45.681.898
Profit (loss), attributable to [abstract]			
Non-controlling Interests	22	-17.613.476	-24.088.482
Owners of Parent	30	-57.678.957	-21.593.416
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç /Zarar</i>	30	-0,30120000	-0,38280000
Diluted Earnings Per Share			
Diluted Earnings (Loss) per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç /Zarar</i>	30	-0,30120000	-0,38280000

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-75.292.433	-45.681.898
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		380.644.911	506.621.911
Gains (Losses) from Investments in Equity Instruments		0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment	13	497.600.149	539.771.085
Gains (Losses) on Revaluation of Intangible Assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-2.507.204	-247.897
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Exchange Differences on Translation		0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-114.448.034	-32.901.277
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income	29	-114.448.034	-32.901.277
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	0
Taxes Relating to Remeasurements of Defined Benefit Plans		0	0
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income		0	0
Taxes Relating to Share Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Taxes Relating to Exchange Differences on Translation		0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Exchange Differences on Translation		0	0
Reclassification Adjustments on Exchange Differences on Translation		0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Gains (losses) on Remeasuring Available-for-sale Financial Assets		0	0
Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0

Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0
Gains (Losses) on Cash Flow Hedges		0	0
Reclassification Adjustments on Cash Flow Hedges		0	0
Amounts Removed from Equity and Included in Carrying Amount of Non-Financial Asset (Liability) whose Acquisition or Incurrence was Hedged Highly Probable Forecast Transaction		0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations		0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations		0	0
Change in Value of Time Value of Options		0	0
Gains (Losses) on Change in Value of Time Value of Options		0	0
Reclassification Adjustments on Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts		0	0
Reclassification Adjustments on Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0
Reclassification Adjustments on Change in Value of Foreign Currency Basis Spreads		0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0
Other Gains (Losses) on Other Comprehensive Income Of Associates And Joint Ventures Accounted For Using Equity Method That Will Be Reclassified To Profit Or Loss		0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		0	0
Taxes Relating to Exchange Differences on Translation		0	0
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Taxes Relating to Cash Flow Hedges		0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations		0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		0	0
Taxes Relating to Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		380.644.911	506.621.911
TOTAL COMPREHENSIVE INCOME (LOSS)		305.352.478	460.940.013
Total Comprehensive Income Attributable to			
Non-controlling Interests		-17.613.476	106.202.975
Owners of Parent		322.965.954	354.737.038

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 31.12.2021	Previous Period 01.01.2020 - 31.12.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)	30	-75.292.433	-45.681.898
Profit (Loss) from Continuing Operations		-75.292.433	-45.681.898
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13	57.813.980	46.816.087
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-4.175.459
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	998.078
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Biological Assets		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for Impairment Loss of Goodwill		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties		0	-5.173.537
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Non-current Assets Classified as Held for Sale		0	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		7.847.336	6.686.939
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	1.242.585	700.457
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	6.017.925	5.986.482
Adjustments for (Reversal of) Restructuring Provisions		0	0
Adjustments for (Reversal of) General Provisions		0	0
Adjustments for (Reversal of) Free Provisions for Probable Risks	9	586.826	0
Adjustments for (Reversal of) Warranty Provisions		0	0
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		0	0
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Dividend (Income) Expenses		0	0
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		0	0
Adjustments for Bargain Purchase Gain		0	0
Adjustments for Interest (Income) Expenses		2.232.927	-1.254.178
Adjustments for Interest Income	9	-1.465.243	-1.339.673
Adjustments for interest expense	9	3.698.170	85.495
Deferred Financial Expense from Credit Purchases		0	0
Unearned Financial Income from Credit Sales		0	0
Adjustments for Income Arised from Government Grants		0	0
Adjustments for Losses (Gains) on Barter Transactions		0	0
Adjustments for unrealised foreign exchange losses (gains)		215.947.439	169.719.760
Adjustments for share-based payments		0	0
Adjustments for Manufacturers' Grants		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments		0	0
Adjustments for Fair Value Losses (Gains) of Investment Property		0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	0

Adjustments for Fair Value Losses (Gains) of Biological Assets and Agricultural Products		0	0
Other Adjustments for Fair Value Losses (Gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-4.947.183	-3.235.412
Adjustments for undistributed profits of associates	11	-4.947.183	-3.235.412
Adjustments For Undistributed Profits Of Joint Ventures		0	0
Adjustments for Tax (Income) Expenses	29	-14.156.825	4.225.322
Other adjustments for non-cash items		0	0
Adjustments for losses (gains) on disposal of non-current assets		-780.061	-2.029.813
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-780.061	-2.029.813
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Investment Property		0	0
Adjustments for Losses (Gains) Arised From Sale of Biological Assets		0	0
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		0	0
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners		0	0
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	0
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	0
Other adjustments for which cash effects are investing or financing cash flow		0	0
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-86.751.295	-23.954.983
Decrease (Increase) in Financial Investments	7	251.761	-251.618
Decrease (increase) in reserve deposits with Central Bank of Turkey		0	0
Adjustments for decrease (increase) in trade accounts receivable		-32.526.896	-26.507.955
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	5.365.031	3.961.506
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	-37.891.927	-30.469.461
Decrease (increase) in Financial Sector Receivables		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-12.048.055	-1.060.854
Decrease (Increase) in Other Related Party Receivables Related with Operations	5	-3.640.359	-1.048.974
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	-8.407.696	-11.880
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		0	0
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		0	0
Decrease (Increase) In Other Contract Assets		0	0
Decrease (Increase) in Financial Assets Related to Concession Agreements		0	0
Decrease (Increase) in Derivative Financial Assets		0	0
Adjustments for decrease (increase) in inventories	15	-1.597.664	2.280.470
Decrease (Increase) in Biological Assets		0	0
Decrease (Increase) in Prepaid Expenses	19	-12.448.423	-2.383.728
Adjustments for increase (decrease) in trade accounts payable		-8.842.381	5.595.192
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	-22.085.090	2.311.995
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	13.242.709	3.283.197
Increase (decrease) in Payables due to Finance Sector Operations		0	0
Increase (Decrease) in Employee Benefit Liabilities	18	3.392.989	447.331
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		0	0
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		0	0
Increase (Decrease) In Other Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		-5.013.764	9.644.181

Increase (Decrease) in Other Operating Payables to Related Parties	5		-15.424.485	6.220.642
Increase (Decrease) in Other Operating Payables to Unrelated Parties	10		10.410.721	3.423.539
Increase (Decrease) in Derivative Financial Liabilities			0	0
Increase (Decrease) in Government Grants and Assistance			0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	19		-7.269.050	-7.454.527
Other Adjustments for Other Increase (Decrease) in Working Capital			-10.649.812	-4.263.475
Decrease (Increase) in Other Assets Related with Operations			0	0
Increase (Decrease) in Other Payables Related with Operations			-10.649.812	-4.263.475
Cash Flows from (used in) Operations			101.913.885	147.116.365
Dividends paid			0	0
Dividends received			0	0
Interest paid			0	0
Interest received			0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Rent Paid			0	0
Rent Received			0	0
Cash Outflows from Acquisition of Share or Debt Instruments of Other Business Organizations or Funds			0	0
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds			0	0
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities			0	0
Payments Related with Provisions for Employee Benefits			0	0
Payments Related with Other Provisions			0	0
Income taxes refund (paid)			-9.492.880	3.037.236
Other inflows (outflows) of cash			-950.512	0
Net Cash Flows on Discontinuing Operations			0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			-326.888.293	-155.968.353
Cash Inflows from Losing Control of Subsidiaries or Other Businesses			0	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control			0	0
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses			0	0
Cash Outflows from Purchase of Additional Shares of Subsidiaries			0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures			0	0
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures			0	0
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures			0	0
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			0	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities			0	0
Proceeds from sales of property, plant, equipment and intangible assets			16.445.843	17.867.761
Proceeds from sales of property, plant and equipment	13-14		16.445.843	17.867.761
Proceeds from sales of intangible assets			0	0
Purchase of Property, Plant, Equipment and Intangible Assets			-50.484.733	-98.233.353
Purchase of property, plant and equipment	13-14		-50.484.733	-98.233.353
Purchase of intangible assets			0	0
Cash Inflows from Sale of Investment Property	12		0	2.872.552
Cash Outflows from Acquisition of Investment Property	12		-292.849.403	-78.475.313
Cash Inflows from Sales of Assets Held for Sale			0	0
Cash Outflows from Acquisition of Assets Held for Sale			0	0
Cash Inflows from Sale of Biological Assets			0	0
Cash Outflows from Purchase of Biological Assets			0	0
Proceeds from sales of other long-term assets			0	0
Purchase of other long-term assets			0	0
Cash advances and loans made to other parties			0	0
Cash Advances and Loans Made to Related Parties			0	0
Other Cash Advances and Loans Made to Other Parties			0	0
Cash receipts from repayment of advances and loans made to other parties			0	0
Paybacks from Cash Advances and Loans Made to Related Parties			0	0

Paybacks from Other Cash Advances and Loans Made to Other Parties			0	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts			0	0
Cash payments for futures contracts, forward contracts, option contracts and swap contracts			0	0
Proceeds from government grants			0	0
Dividends received			0	0
Interest paid			0	0
Interest received			0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Income taxes refund (paid)			0	0
Other inflows (outflows) of cash			0	0
Net Cash Flows from Discontinuing Operations			0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			390.188.495	159.651.406
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control			0	8.000.000
Payments from changes in ownership interests in subsidiaries that do not result in loss of control			0	0
Proceeds from Issuing Shares or Other Equity Instruments			0	0
Proceeds from issuing shares			0	0
Proceeds from issuing other equity instruments			0	0
Proceeds from Capital Advances			0	0
Payments to Acquire Entity's Shares or Other Equity Instruments			-3.786.800	0
Payments to Acquire Entity's Shares	22		-3.786.800	0
Payments to Acquire Entity's Other Equity Instruments			0	0
Cash Outflows Due to Changes in Cross-shareholdings			0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0	0
Cash Inflows from Sale of Acquired Entity's Shares			0	0
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments			0	0
Cash Inflows from Change in Corresponding Participation			0	0
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control	22		-1.337.662	-560.167
Proceeds from borrowings			868.562.139	1.389.099.230
Proceeds from Loans	8		868.562.139	1.389.099.230
Proceeds From Issue of Debt Instruments			0	0
Proceeds from Factoring Transactions			0	0
Proceeds from Other Financial Borrowings			0	0
Repayments of borrowings			-701.899.603	-1.236.887.657
Loan Repayments	8		-701.899.603	-1.236.887.657
Payments of Issued Debt Instruments			0	0
Cash Outflows from Factoring Transactions			0	0
Cash Outflows from Other Financial Liabilities			0	0
Increase in Other Payables to Related Parties			0	0
Decrease in Other Payables to Related Parties			0	0
Payments of Lease Liabilities			0	0
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts			0	0
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts			0	0
Proceeds from government grants			0	0
Dividends Paid			0	0
Interest paid			0	0
Interest Received			0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments			0	0
Income taxes refund (paid)			0	0
Other inflows (outflows) of cash	22		228.650.421	0
Net Cash Flows on Discontinuing Operations			0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			154.770.695	153.836.654
Effect of exchange rate changes on cash and cash equivalents			0	0
Net increase (decrease) in cash and cash equivalents			154.770.695	153.836.654
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6		285.290.198	131.453.544
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6		440.060.893	285.290.198

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity														Non-controlling interests [member]		
	Equity attributable to owners of parent [member]																
	Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss			Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
							Gains/Losses on Revaluation and Remeasurement [member]	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Statement of changes in equity [abstract]																	
Statement of changes in equity [line items]																	
Equity at beginning of period	119.350.000	40.859	-2.177.230				8.898.510		1.709.640			52.813.389	-77.567.682	8.453.511	111.520.997	22.820.011	134.341.008
Adjustments Related to Accounting Policy Changes																	
Adjustments Related to Required Changes in Accounting Policies																	
Adjustments Related to Voluntary Changes in Accounting Policies																	
Adjustments Related to Errors																	
Other Restatements																	
Restated Balances																	
Transfers	19											534.597	7.918.914	-8.453.511			
Total Comprehensive Income (Loss)	26						376.543.303		-212.848					-20.702.370	355.628.085	105.311.930	460.940.015
Profit (loss)																	
Other Comprehensive Income (Loss)																	
Issue of equity																	
Capital Decrease																	
Capital Advance																	
Effect of Merger or Liquidation or Division																	
Effects of Business Combinations Under Common Control							-780.673								-780.673	-489.333	-1.270.006
Advance Dividend Payments																	
Dividends Paid																	
Decrease through Other Distributions to Owners																	
Increase (Decrease) through Treasury Share Transactions																	
Increase (Decrease) through Share-Based Payment Transactions																	
Acquisition or Disposal of a Subsidiary																	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														-1.732.517	-1.732.517	9.732.517	8.000.000
Transactions with noncontrolling shareholders	29						-276.133	-35.726.307	-14.218			-2.656.048	2.911.382	-891.046	-36.652.370	36.652.370	
Increase through Other Contributions by Owners																	
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																	
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																	
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																	
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																	
Increase (decrease) through other changes, equity																	
Equity at end of period	119.350.000	40.859	-2.177.230			-1.056.806	340.715.506		1.482.574			50.691.938	-68.469.903	-21.593.416	427.983.522	174.027.495	602.011.017
Statement of changes in equity [abstract]																	
Statement of changes in equity [line items]																	
Equity at beginning of period	119.350.000	40.859	-2.177.230			-1.056.806	340.715.506		1.482.574			50.691.938	-68.469.903	-21.593.416	427.983.522	174.027.495	602.011.017
Adjustments Related to Accounting Policy Changes																	
Adjustments Related to Required Changes in Accounting Policies																	
Adjustments Related to Voluntary Changes in Accounting Policies																	
Adjustments Related to Errors																	
Other Restatements																	
Restated Balances																	
Transfers	19													-21.593.416	21.593.416		
Total Comprehensive Income (Loss)	26								-1.961.171					-57.678.957	-59.640.128	-17.613.476	-77.253.604
Profit (loss)																	
Other Comprehensive Income (Loss)																	
Issue of equity	22	384.649.999													384.649.999		384.649.999
Capital Decrease																	
Capital Advance																	
Effect of Merger or Liquidation or Division																	
Effects of Business Combinations Under Common Control	29						-1.337.662								-1.337.662		-1.337.662
Advance Dividend Payments																	
Dividends Paid																	
Decrease through Other Distributions to Owners																	

Previous Period
01.01.2020 - 31.12.2020

Current Period
01.01.2021 - 31.12.2021

Increase (Decrease) through Treasury Share Transactions				-3,786,800									3,786,800	-3,786,800	-3,786,800	-3,786,800
Increase (Decrease) through Share-Based Payment Transactions																
Acquisition or Disposal of a Subsidiary																
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																
Transactions with noncontrolling shareholders	29		-99,202,359			-127,627	2,631	36,572,833	-16,388,154	127,203			-30,607	3,355,456	-75,690,624	75,690,624
Increase through Other Contributions by Owners																
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Increase (decrease) through other changes, equity			-154,797,640			-1,201,938	741,887	378,061,448	42,533,800					-3,167,260	262,170,297	786,510,891
Equity at end of period			250,000,000	40,859	-5,964,030	-1,201,938	614,260	764,349,787	26,145,646	-351,394			54,448,131	-93,661,923	534,348,604	232,104,643 1,166,453,247