

### KAMUYU AYDINLATMA PLATFORMU

# EREĞLİ DEMİR VE ÇELİK FABRİKALARI T.A.Ş. Financial Report Consolidated 2023 - 2. 3 Monthly Notification

**General Information About Financial Statements** 





## **Independet Audit Comment**

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Ereğli Demir ve Çelik Fabrikaları T.A.Ş.

Genel Kurulu'na

İstanbul

#### **Giriş**

Ereğli Demir ve Çelik Fabrikaları T.A.Ş. 'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2023 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

#### Dikkat Çekilen Husus

İlişikteki özet konsolide finansal tabloların 8 numaralı bölümünde detaylı olarak açıklanan hususa dikkatinizi çekeriz. Türkiye Cumhuriyeti Özelleştirme İdaresi Başkanlığı (ÖİB) tarafından 30 Mart 2006 tarihli Şirket Genel Kurulu'nun kar dağıtımına ilişkin aldığı kararın iptali istemiyle ve T.C. Başbakanlık Sermaye Piyasası Kurulu'nun (SPK), Şirket'in 31 Aralık 2005 tarihli konsolide finansal tablolarını SPK'nın izni olmadan Seri XI, No:25 sayılı "Sermaye Piyasasında Muhasebe Standartları Hakkında Tebliği" yerine Uluslararası Finansal Raporlama Standartları'na göre hazırladığı iddiasıyla geçmiş yıllarda açılmış olan davalardan, SPK ile ilgili olan davaların Danıştay'da Şirket aleyhine sonuçlandığı Temmuz 2012'de yapılan tebligatlarda bildirilmiştir. Bunun üzerine Şirket, 1 Ağustos 2012 tarihinde bu davaya ilişkin İdare Mahkemesi 'ne başvurarak hüküm uyuşmazlığının giderilmesi için talepte bulunmuş, İdare Mahkemesi tarafından 17 Şubat 2014 tarihinde yapılan tebliğ ile başvurunun reddine karar verilmiştir. ÖİB tarafından açılan davada ise yerel mahkeme kararı, Yargıtay 11. Hukuk Dairesi'nin 24 Mayıs 2017 tarihli kararı ile bozulmuştur. Bozma kararı 2 Ağustos 2017 tarihinde Şirket'e tebliğ edilmiştir. Şirket, bozma kararına ilişkin karar düzeltme başvurusunda bulunmuştur. 28 Ağustos 2019 tarihinde Şirket'e tebliğ edilen Yargıtay 11. Hukuk Dairesi'nin 27 Haziran 2019 tarihli kararı ile Şirket tarafından yapılan karar düzeltme talebinin reddedildiği bildirilmiştir. Ankara 3. Asliye Ticaret Mahkemesi 30 Aralık 2021 tarihinde temyiz yolu açık olmak üzere davanın kabulüne karar vermiştir. Şirket, karara karşı 3 Mart 2022 tarihinde temyiz yoluna başvurmuştur. Temyiz başvurusunun reddi üzerine Şirket karar düzeltme başvurusunda bulunmuştur. Rapor tarihi itibarıyla hukuki süreç devam etmekte olup, bu husus tarafımızca varılan sonucu etkilememektedir.

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## **Statement of Financial Position (Balance Sheet)**

	Footnote Reference	Current Period 30.06.2023	Previous Period 31.12.2022
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		15.329.917	15.186.45
Financial Investments		1.538.107	700.18
Trade Receivables		15.674.915	15.602.14
Trade Receivables Due From Related Parties	3	630.079	662.99
Trade Receivables Due From Unrelated Parties		15.044.836	14.939.1
Other Receivables		104.038	61.1
Other Receivables Due From Related Parties	3	19.492	7.2
Other Receivables Due From Unrelated Parties		84.546	53.9
Derivative Financial Assets		735.452	59.1
Inventories	4	60.631.392	44.152.4
Prepayments		2.430.559	869.3
Prepayments to Related Parties	3	38.093	41.2
Prepayments to Unrelated Parties		2.392.466	828.1
Other current assets		9.568.196	4.025.3
Other Current Assets Due From Unrelated Parties		9.568.196	4.025.3
SUB-TOTAL		106.012.576	80.656.2
Total current assets		106.012.576	80.656.2
NON-CURRENT ASSETS			
Financial Investments		126.982	127.7
Other Receivables		78.058	58.2
Other Receivables Due From Related Parties	3	65.872	47.0
Other Receivables Due From Unrelated Parties		12.186	11.1
Derivative Financial Assets		0	
Investments accounted for using equity method	5	711.167	606.0
Investment property		1.237.801	904.5
Property, plant and equipment	6	119.066.129	80.715.5
Right of Use Assets		349.809	242.1
Intangible assets and goodwill		7.141.324	5.304.5
Goodwill		484.990	351.1
Other intangible assets	6	6.656.334	4.953.4
Prepayments		11.077.774	5.176.4
Prepayments to Related Parties	3	212.307	171.3
Prepayments to Unrelated Parties		10.865.467	5.005.0
Deferred Tax Asset	11	339.444	244.3
Other Non-current Assets		928.531	857.6
Total non-current assets		141.057.019	94.237.3
Total assets		247.069.595	174.893.6
LIABILITIES AND EQUITY			
-			
CURRENT LIABILITIES			
Current Borrowings	7	32.973.672	18.628.5
Current Borrowings From Unrelated Parties		32.973.672	18.628.5
Bank Loans	7	31.895.664	16.657.8
Issued Debt Instruments	7	1.078.008	1.970.6
Current Portion of Non-current Borrowings	7	6.243.853	2.543.7
Current Portion of Non-current Borrowings from Unrelated Parties		6.243.853	2.543.7
Bank Loans	7	6.167.568	2.483.4
Lease Liabilities	7	76.285	60.2
Trade Payables	·	13.533.247	11.228.2
Trade Payables to Related Parties	3	632.357	631.4
Trade Payables to Unrelated Parties	3	12.900.890	10.596.7
Employee Benefit Obligations	9	1.266.126	1.193.5
Other Payables		416.070	207.5
Other Payables to Unrelated Parties		416.070	207.5
Derivative Financial Liabilities		23.362	50.4
Deferred Income Other Than Contract Liabilities		1.932.226	1.018.9
Selected income other man contract Liabilities		1.332.220	1.010.9
Deferred Income Other Than Contract Liabilities from		1.932.226	1.018.9

Current tax liabilities, current	11	606.943	438.448
Current provisions	8	550.175	519.432
Other Current Liabilities		1.490.666	79.73
Other Current Liabilities to Unrelated Parties		1.490.666	79.732
SUB-TOTAL		59.036.340	35.908.584
Total current liabilities		59.036.340	35.908.584
NON-CURRENT LIABILITIES			
Long Term Borrowings	7	10.171.080	8.408.449
Long Term Borrowings From Unrelated Parties		10.171.080	8.408.449
Bank Loans	7	9.988.740	8.261.399
Lease Liabilities	7	182.340	147.050
Derivative Financial Liabilities		0	C
Non-current provisions		4.329.740	3.437.905
Non-current provisions for employee benefits	9	4.329.740	3.437.905
Deferred Tax Liabilities	11	16.827.629	8.464.781
Other non-current liabilities		12.110	11.717
Other Non-current Liabilities to Unrelated Parties		12.110	11.717
Total non-current liabilities		31.340.559	20.322.852
Fotal liabilities		90.376.899	56.231.436
EQUITY			
Equity attributable to owners of parent		152.778.104	115.645.231
Issued capital	12	3.500.000	3.500.000
Inflation Adjustments on Capital		156.613	156.613
Treasury Shares (-)		-640.504	-116.232
Share Premium (Discount)		106.447	106.447
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		59.006.465	43.443.497
Gains (Losses) on Revaluation and Remeasurement		-1.409.353	-1.198.649
Increases (Decreases) on Revaluation of Property, Plant and Equipment		294.466	208.674
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.703.819	-1.407.323
Exchange Differences on Translation		60.415.818	44.642.146
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.074.177	2.035.446
Exchange Differences on Translation		1.061.644	2.029.402
Gains (Losses) on Hedge		12.533	6.044
Gains (Losses) on Cash Flow Hedges		12.533	6.044
Restricted Reserves Appropriated From Profits		8.135.262	7.547.778
Prior Years' Profits or Losses		85.348.441	40.966.648
Current Period Net Profit Or Loss		-3.908.797	18.005.034
Non-controlling interests		3.914.592	3.016.956
Total equity		156.692.696	118.662.187
Total Liabilities and Equity		247.069.595	174.893.623



## Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022	
Profit or loss [abstract]						
PROFIT (LOSS)						
Revenue	13	63.619.932	63.812.753	37.345.948	34.608.625	
Cost of sales	13	-58.866.951	-43.859.884	-33.718.550	-24.104.46	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.752.981	19.952.869	3.627.398	10.504.15	
GROSS PROFIT (LOSS)		4.752.981	19.952.869	3.627.398	10.504.15	
General Administrative Expenses	14	-1.228.014	-628.328	-700.853	-333.11	
Marketing Expenses	14	-532.072	-335.927	-344.798	-183.76	
Research and development expense		-83.783	-41.163	-51.766	-21.96	
Other Income from Operating Activities	14	1.874.942	159.568	1.035.404	105.13	
Other Expenses from Operating Activities	14	-1.120.885	-200.114	-338.203	-33.54	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.663.169	18.906.905	3.227.182	10.036.91	
Investment Activity Income		94.163	33.962	51.402	17.19	
Investment Activity Expenses	14	-628.273	-47.367	-528.895	-11.03	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	5	17.706	15.998	18.097	18.28	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.146.765	18.909.498	2.767.786	10.061.35	
Finance income	15	2.459.893	955.389	1.688.091	324.33	
Finance costs	15	-4.360.375	-1.220.394	-3.195.517	-503.16	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.246.283	18.644.493	1.260.360	9.882.52	
Tax (Expense) Income, Continuing Operations	11	-5.233.781	-5.893.948	-5.313.777	-2.960.60	
Current Period Tax (Expense) Income		-913.426	-5.835.996	-819.465	-2.652.25	
Deferred Tax (Expense) Income		-4.320.355	-57.952	-4.494.312	-308.3	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.987.498	12.750.545	-4.053.417	6.921.92	
PROFIT (LOSS)		-3.987.498	12.750.545	-4.053.417	6.921.92	
Profit (loss), attributable to [abstract]						
Non-controlling Interests		-78.701	485.064	-54.309	282.50	
Owners of Parent		-3.908.797	12.265.481	-3.999.108	6.639.42	
Earnings per share [abstract]						
Earnings per share [line items]						
Basic earnings per share						
Basic Earnings (Loss) Per Share from Continuing Operations						
Pay Başına Kazanç (Zarar)		-1,11679914	3,50442314	-1,14260228	1,8969771	
Diluted Earnings Per Share						
Diluted Earnings (Loss) per Share from Continuing Operations						
Pay Başına Kazanç (Zarar)		-1,11679914	3,50442314	-1,14260228	1,8969771	



# **Statement of Other Comprehensive Income**

		Current Period	Previous Period	Current Period 3	3 Previous Period		
	Footnote Reference	01.01.2023 - 30.06.2023	01.01.2022 - 30.06.2022	Months 01.04.2023 - 30.06.2023	3 Months 01.04.2022 - 30.06.2022		
atement of Other Comprehensive Income							
PROFIT (LOSS)		-3.987.498	12.750.545	-4.053.417	6.921.920		
OTHER COMPREHENSIVE INCOME							
Other Comprehensive Income that will not be Reclassified to Profit or Loss		35.641.664	13.968.899	28.524.844	7.512.081		
Gains (Losses) on Revaluation of Property, Plant and Equipment		85.792	35.736	79.230	20.857		
Gains (Losses) on Remeasurements of Defined Benefit Plans	9	-378.603	-476.996	-378.603	-476.996		
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	C		
Exchange Differences on Translation, other than translation of foreign operations		35.858.754	14.314.760	28.748.496	7.872.821		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		75.721	95.399	75.721	95.399		
Taxes Relating to Remeasurements of Defined Benefit Plans	11	75.721	95.399	75.721	95.399		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		6.900.615	5.684.469	11.237.929	3.775.223		
Exchange Differences on Translation of Foreing Operations		6.893.812	5.613.303	11.216.129	3.749.226		
Gains (losses) on exchange differences on translation of Foreign Operations		6.893.812	5.613.303	11.216.129	3.749.226		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		7.962	86.692	26.740	30.570		
Gains (Losses) on Cash Flow Hedges		7.962	86.692	26.740	30.570		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-1.159	-15.526	-4.940	-4.573		
Taxes Relating to Cash Flow Hedges	11	-1.159	-15.526	-4.940	-4.573		
OTHER COMPREHENSIVE INCOME (LOSS)		42.542.279	19.653.368	39.762.773	11.287.304		
TOTAL COMPREHENSIVE INCOME (LOSS)		38.554.781	32.403.913	35.709.356	18.209.224		
Total Comprehensive Income Attributable to							
Non-controlling Interests		897.636	958.243	857.606	551.704		
Owners of Parent		37.657.145	31.445.670	34.851.750	17.657.520		



## Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
tement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.811.493	566.19
Profit (Loss)		-3.987.498	12.750.54
Profit (Loss) from Continuing Operations		-3.987.498	12.750.54
Profit (Loss) from Discontinued Operations		0	
Adjustments to Reconcile Profit (Loss)		5.855.659	6.547.63
Adjustments for depreciation and amortisation expense	6/13/14	2.303.687	1.668.15
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-446.179	-20.08
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-306.080	-2.87
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	4	-729.501	-17.20
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	6/14	589.402	
Adjustments for provisions		1.085.356	429.22
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	903.032	313.58
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	8	182.324	115.64
Adjustments for (Reversal of) Other Provisions		0	
Adjustments for Interest (Income) Expenses		250.495	-526.06
Adjustments for Interest Income	15	-1.675.813	-813.53
Adjustments for interest expense	15	2.272.966	504.13
Deferred Financial Expense from Credit Purchases		0	
Unearned Financial Income from Credit Sales		-346.658	-216.66
Adjustments for unrealised foreign exchange losses ( gains)		-1.809.244	-783.62
Adjustments for fair value losses (gains)		-778.533	-138.71
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	15	-778.533	-138.71
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	5	-17.706	-15.99
Adjustments for Tax (Income) Expenses	11	5.233.781	5.893.94
Other adjustments for non-cash items			
Adjustments for losses (gains) on disposal of non-current assets		34.002	40.78
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		34.002	40.78
Changes in Working Capital		2.318.245	-10.969.25
Adjustments for decrease (increase) in trade accounts receivable		6.871.806	-1.103.48
Decrease (Increase) in Trade Accounts Receivables from Related Parties		285.526	-50.30
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		6.586.280	-1.053.18
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-6.843	30.24
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.843	30.24
Decrease (Increase) in Derivative Financial Assets		-653.737	-219.56
Adjustments for decrease (increase) in inventories		1.251.103	-13.024.93
Decrease (Increase) in Prepaid Expenses		-1.828.458	-34.39
Adjustments for increase (decrease) in trade accounts payable		-1.973.386	3.758.53
Increase (Decrease) in Trade Accounts Payables to Related Parties		-239.760	9.61
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.733.626	3.748.92
Adjustments for increase (decrease) in other operating payables		-252.720	432.51
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-252.720	432.510
		874.859	11.210

Other Adjustments for Other Increase (Decrease) in Working Capital		-1.964.379	-819.39
Decrease (Increase) in Other Assets Related with Operations		-3.865.872	-531.08
Increase (Decrease) in Other Payables Related with Operations		1.901.493	-288.31
Cash Flows from (used in) Operations		4.186.406	8.328.92
Payments Related with Provisions for Employee Benefits	9	-391.866	-55.09
Payments Related with Other Provisions	8	-201.131	-87.62
Income taxes refund (paid)	11	-781.916	-7.620.01
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-13.029.681	-4.179.14
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control			
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		0	
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		20.000	25.00
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-1.004.647	-28.73
Proceeds from sales of property, plant, equipment and intangible assets		8.012	16.50
Proceeds from sales of property, plant and equipment		8.012	16.50
Purchase of Property, Plant, Equipment and Intangible Assets		-9.534.308	-3.235.20
Purchase of property, plant and equipment	6	-9.530.650	-3.229.91
Purchase of intangible assets	6	-3.658	-5.29
Cash Outflows from Acquition of Investment Property			
Cash advances and loans made to other parties		-2.899.833	-611.47
Cash Advances and Loans Made to Related Parties		-40.944	-20.36
Other Cash Advances and Loans Made to Other Parties		-2.858.889	-591.11
Dividends received	5	112.769	
Other inflows (outflows) of cash		268.326	-345.23
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		7.561.578	-11.194.07
Payments to Acquire Entity's Shares or Other Equity Instruments		-524.272	
Payments to Acquire Entity's Shares		-524.272	
Proceeds from borrowings		20.695.650	10.468.89
Proceeds from Loans		20.695.650	10.468.89
Proceeds From Issue of Debt Instruments		0	
Repayments of borrowings		-11.864.459	-6.579.75
Loan Repayments		-10.764.459	-6.579.75
Payments of Issued Debt Instruments	7	-1.100.000	
Payments of Lease Liabilities		-44.807	-60.51
Dividends Paid		0	-15.720.46
Interest paid		-2.129.645	-242.58
Interest Received		1.429.111	940.33
Other inflows (outflows) of cash		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-2.656.610	-14.807.02
Effect of exchange rate changes on cash and cash equivalents		2.794.203	3.698.56
Net increase (decrease) in cash and cash equivalents		137.593	-11.108.46
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		15.170.298	23.109.35
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		15.307.891	12.000.89

n Currency 1.000 TL																									
nancial Statements Consolidated																									
													Equity												
												Equity attributa	ble to owners of parent [member]												
												Equity attributai	ble to owners of parent [member]	·1											
	Footnote Reference								Other Accumulat	ed Comprehensive Inc	ome That Will Not	Be Reclassified In Profit Or Loss				Other Accumulate	ed Comprehensive Income T	hat Will Be Reclassifie	ed In Profit Or Loss				Retaine	d Earnings	
		Inflation	Balancing Additional		Capital Share	Effects of Combinations of Entities or	n	Gains/Losses on R	evaluation and Rem	easurement [member]		Gains (Losses)  Due to Change Gains (Losses	of Other hensive		Reserve Of Gains o		s (Losses) on Revaluation an	d Reclassification	Change in Ch	Share of Other Comprehensive	Res	tricted Other Othe	r Advance		Non-controlling interests [ member]
		Capital Adjustments on Capital	Account Capital Contribution Merger of Capital Shareholders		ljustments due premiums to or oss-Ownership discounts	Combinations of Entities or Businesses Under Common Control Put Option Prud Related with Non-controlli Interests	Based Accumula Payments Gains (Lo	Increases ( Increases	s ( Increases (		i	Due to Change Gains (Losses Incor In Fair Value of On Hedging Associa Financial Instruments Joint V. Liability that Hedge Attributable to Investments Fquify Me	ne Of tes And Exchange Other	s E	Exchange Gains or	Other Gains	(Losses) on Gains (Losses) asuring and from Financia	Reserve of	Change in Change	Value of Associates and Joint Ventures Accounted for	Other Appro	opriated interest [ I Profits   member   member	Dividend Payments Prior (Net) Years'	Net Profit	
						Control	Investme in Equi Instrume	ents Revaluation Revaluati		nins (Losses) on Oth measurements Revalu of Defined Increa	ner pation asses (	Change in in Equity will n	thod that Translation Losses)	т	ranslation Cash Hedges of Flow Net	Gains or Recla	or Assets Measure assification at Fair Value	Other Remeasuring or	Value of Cu of Forward E Options Contracts Sp	Basis Using Equity Method that wil	Losses		Profits or Losses	or Loss	
								Plant and Intangibl Equipment Assets	le Right-of-use Assets	Benefit Plans Decre	eases)	Liability Reclass	or Loss		in Foreign Operation		of through Other ble-for-sale cial Assets Income	Reclassification Adjustments		be Reclassified t Profit or Loss					
Statement of changes in equity [abstract]  Statement of changes in equity [line items]																									
Equity at beginning of period		3.500.000 156.613		-116.232	106.447			147.805		-386.301	-238.496		35.670.125	35.431.629	669.905 63.830	63.830					733.735 4	.988.204	21.965.41	5 15.527.082 37.492.497 82.292.	93 2.254.711 84.547.604
Adjustments Related to Accounting Policy Changes  Adjustments Related to Required Changes in													0	0	0						0				0 0
Accounting Policies  Adjustments Related to Voluntary Changes in Accounting Policies																									0 0
Adjustments Related to Errors																									0
Other Restatements  Restated Balances																									0 0
Transfers																					2	.559.574	12.967.508		0 0
Total Comprehensive Income (Loss)		0 0	0 0	0 0	0 0	0	0 0	0 35.736	0 0	-373.193	0 -337.457	0 0	0 14.314.760 0	13.977.303	5.132.341 70.545	0 0 70.545	0	0 0 0	0 0	0	0 0 5.202.886	0 0	0 0	12.265.481 12.265.481 31.445.	
Profit (loss)  Other Comprehensive Income (Loss)								35.736		-373.193	-337.457		14.314.760	13.977.303	5.132.341 70.545	70.545					5.202.886			12.265.481 12.265.481 12.265.481 19.180.	
Issue of equity																									0 0
Capital Decrease  Capital Advance																									0 0
Effect of Merger or Liquidation or Division																									0
Effects of Business Combinations Under Common Control Advance Dividend Payments																									0 0
riod Dividends Paid																							15.095.120	- 15 005	
06.2022 Decrease through Other Distributions to Owners																									0
Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment																									0 0
Transactions  Acquisition or Disposal of a Subsidiary																									0 0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																								0	0 0
Transactions with noncontrolling shareholders																									0 0
Increase through Other Contributions by Owners  Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other																									0
Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																									0
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																									0
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																									0 0
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																									0 0
Commitment for which fair Value Hedge Accounting is Applied																									
Increase (decrease) through other changes, equity  Equity at end of period	2.1	3.500.000 156.613	0 0	0 -116.232	0 106.447	0	0 0	0 183.541	0 0	-759.494	0 -575.953	0 0		11.419.831 <b>37.989.101</b>		0 0 134.375	0	0 00	0 0	0	5.246.266 0 0 690.355 7	.547.778 0	0 0 36.503.894	16.666.097 1 12.265.481 48.769.375 98.643.	0 0 37 <b>2.584.470 101.227.907</b>
Statement of changes in equity [abstract]																									
Statement of changes in equity [line items]																									
Equity at beginning of period  Adjustments Related to Accounting Policy Changes		3.500.000 156.613		-116.232	106.447			208.674		-1.407.323	1.198.649		<b>44.642.146</b>		<b>2.029.402 6.044</b>	6.044					<b>2.035.446 7</b>	.547.778	40.966.64	3 18.005.034 58.971.682 115.645 0	3.016.956 118.662.187 0 0
Adjustments Related to Required Changes in Accounting Policies																									0
Adjustments Related to Voluntary Changes in Accounting Policies																									0 0
Adjustments Related to Errors Other Restatements																									0 0
Restated Balances																									0
Transfers  Total Comprehensive Income (Loss)		0 0	0 0	0 0	0 0	0	0 0	0 85.792	0 0	-296.496	0 -210.704	0 0	0 35.858.754 0	35.648.050	5.911.403 6.489	0 0 6.489	0	0 0 0	0 0	0		0 0		-63.212 -63.212 -3.908.797 -3.908.797 37.657.	0 0 45 897.636 38.554.781
Profit (loss)																								-3.908.797 -3.908.797 -3.908.	97 -78.701 -3.987.498
Other Comprehensive Income (Loss)  Issue of equity								85.792		-296.496	-210.704		35.858.754	35.648.050	5.911.403 6.489	6.489					5.917.892			41.565.	976.337 42.542.279
Capital Decrease																									0 0
Capital Advance																									0 0
Effect of Merger or Liquidation or Division  Effects of Business Combinations Under Common Control																									0 0 0
Some																									

	Advance Dividend Payments																								(		0
Current Period	Dividends Paid																							0	0 0	0	0
.01.2023 - 30.06.2023	Decrease through Other Distributions to Owners																								(		0
	Increase (Decrease) through Treasury Share Transactions				-524.272																	524.272		-524.272	-524.272 -524.272	-1	-524.272
	Increase (Decrease) through Share-Based Payment Transactions																								(		0
	Acquisition or Disposal of a Subsidiary																								(		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																								(		0
	Transactions with noncontrolling shareholders																								(		0
	Increase through Other Contributions by Owners																								(		0
	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																										0
	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																								(		0
	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																								(		0
	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																								(		0
	Increase (decrease) through other changes, equity	2.1													-20.085.082	-6.879.161 85.082					6.8	- 379.161		26.964.243	26.964.243		0
	Equity at end of period		3.500.000 156.613	3 0	0 -640.504	0 106.447	0 0	0	0 294.466	0	0 -1.703.819	0 1.409.353	- 3 0	0	0 60.415.818 0 59.0	06.465 1.061.644 12.533	3 0 0 12.	533 0	0 00	0 0 0	0 0 1.0	074.177 8.135.262	0 0 0	85.348.441 -3.908.797	81.439.644 152.778.104	3.914.592 156.0	692.696