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KAMUYU AYDINLATMA PLATFORMU

ANEL ELEKTRİK PROJE TAAHHÜT VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	CNS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Anel Elektrik Proje Taahhüt ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Anel Elektrik Proje Taahhüt ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e (" TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 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'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Dikkat Çekilen Hususlar

Dipnot 24'de ve Dipnot 14'de açıklandığı üzere, Grup'un Birleşik Arap Emirlikleri'nde kurulu bağlı ortaklığı Anel Emirates General Contracting Sole Proprietorship l. LLC'nin ("Anel Emirates") üstlenmiş olduğu Abu Dhabi Uluslararası Havalimanı Elektrik işleri ile alakalı proje işvereni TAV-CCC-Arabtec JV ("TCA JV") projenin ana işvereni Abu Dhabi Havalimanı idaresi ("ADAC") ile olan sözleşmeleri ADAC tarafından feshedilmiş olup taraflar arasında Abu Dhabi Ticari Uzlaşma ve Tahkim Merkezi'nde ("ADCCAC") tahkim süreci başlatılmış olup bu rapor tarihi itibariyle süreç devam etmektedir.

Şirket Yönetim Kurulu'nun 24 Mayıs 2021 tarihli toplantısında proje işvereni TAV-CCC-Arabtec JV (TCA JV) projenin Ana işvereni Abu Dhabi Havalimanı idaresi (ADAC) ile olan sözleşmelerinin ADAC tarafından Nisan 2021 tarihinde feshedildiği, konunun TCA JV tarafından değerlendirildiği ve konunun Grup'a bildirmesine müteakip Tahkim Sürecini başlatmak üzere Yönetim Kurulu yetkilendirilmiştir. Buna paralel olarak Anel Emirates ile işvereni TAV-CCC-Arabtec JV'den olan alacakları ile alakalı olarak tahkim işlemleri 25 Mayıs 2021 tarihinde başlatılmış olup yapılan tahkim başvurusu ADCCAC tarafından kabul edilerek işleme alınmış ve Tahkim Merkezi tarafından 3 Haziran 2021 tarihi itibariyle ilgili taraflara konu hakkında cevaplarını sunmaları ve tahkim heyetini oluşturmaları için gerekli bildirim yapılmıştır. Tahkim başvurusunun yapılmasından bugüne kadar geçen süre içerisinde taraflar gerekli savunmalarını yapmış, bilirkişi raporları sunulmuştur.

Grup, Mayıs 2021 tarihinde yaptığı Tahkim başvurusunda kendisine ait yükümlülüklerin zamanında ve talep edilen ölçüde yerine getirildiğini ve bu çalışmalara ilişkin mevcut kayıtlı alacakların tahsili (proje tamamlanma oranlarına göre muhasebeleştirilen alacaklar), süre ve sözleşme uzatımı kapsamında hak edilen ek alacakların ve süre/iş uzatımı neticesinde oluşan ek maliyetlere ilişkin hakların kayıt altına alınması ve zararların tazmini çerçevesinde dava yoluna gitmiştir. Tahkim süreci ile birlikte Grup, inşaat muhasebesi kapsamında proje gelirlerini dondurmuş ve talep edilen ek gelirleri ise ihtiyatlılık ilkesi gereği koşullu varlık olarak değerlendirmiş ve tahkim süreci bitene kadar gelir yazmama kararı almıştır. Grup, daha evvel yayımlanan konsolide finansal tablolarında söz konusu koşullu varlıklar için konsolide finansal tablo dipnotlarında açıklama yapmıştır.

Ancak, tahkim heyetinin yapmış olduğu değerlendirme sonucunda Anel Emirates'in ileri sürdüğü talepler kabul görmekle birlikte, karşı tarafın da taleplerini dikkate alan heyet, hesapların netleştirilmesi sonucunda neticeyi 197 milyon AED (yaklaşık 1.750 bin TL) Anel Emirates aleyhine olarak kararlaştırmıştır. Grup yönetimi mevcut alacaklar üzerinden ek gelir beklentisi olan süreçte tahkim sonucu ile birlikte olumsuz bir durumla karşı karşıya kalmıştır. Grup, TMS 10 " Raporlama Döneminden (Bilanço Tarihinden) Sonraki Olaylar" Standardı ve TMS 37 "Karşılıklar, Koşullu Borçlar Ve Koşullu Varlıklar" Standardı kapsamında değerlendirmiş ve "daha önce koşullu varlık/borç olarak dikkate alınmış bir kaleme ilişkin olarak, gelecek ekonomik yararların işletmeden çıkışının gerekeceği ihtimali oluşmuş ise, sözü edilen olasılıkta meydana gelen değişimin oluştuğu dönem finansal tablolarında karşılık ayrılır" ilkesi çerçevesinde olasılık değişiminin raporlama tarihi sonrası oluşmasından dolayı durumu raporlama tarihi itibariyle " düzeltme gerektirmeyen olay" olarak değerlendirmiş ve müteakip raporlama dönemlerinde durumu konsolide finansal tablolara yansıtma kararı almıştır. Grup'a 14 Ağustos 2024 tarihinde elektronik olarak iletilen kararın Grup hukuk birimlerince incelemesi sonucunda Abu Dhabi Ticari Uzlaşma ve Tahkim Merkezi kararına karşı, Abu Dhabi Ticaret Mahkemesi Adli Departmanı nezdinde, tahkim kararına itirazlarını yapmıştır. Ancak bu husus, tarafımızca verilen sonucu etkilememektedir.

İşletmenin Sürekliliğiyle İlgili Önemli Belirsizlik

Dipnot 2.1'de açıklandığı üzere Grup'un 30 Haziran 2024 tarihinde sona eren ara hesap dönemine ait, ara dönem özet finansal bilgileri "İşletmenin Sürekliliği" ilkesi uyarınca hazırlanmıştır. 2.1 numaralı ve 24 numaralı konsolide finansal tablo dipnotlarında ifade edilen tahkim sürecinin devam etmesi sebebiyle Grup'un sürekliliği üzerinde etkisi süreç tamamlanana kadar beklenmemektedir. Bu husus, tarafımızca verilen sonucu etkilememektedir.

CNS Bağımsız Denetim A.Ş.

Menduh Atan, SMMM

Sorumlu Denetçi

İstanbul, 27 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	171.506.130	43.188.852
Financial Investments	5	63.510	37.435
Trade Receivables		2.102.215.233	1.990.001.711
Trade Receivables Due From Related Parties	7.20	2.237.804	46.742.402
Trade Receivables Due From Unrelated Parties	7	2.099.977.429	1.943.259.309
Other Receivables		137.544.593	46.202.817
Other Receivables Due From Related Parties	20	102.191.883	35.675.604
Other Receivables Due From Unrelated Parties		35.352.710	10.527.213
Contract Assets		2.692.655.623	2.832.583.364
Contract Assets from Ongoing Construction Contracts	10	2.692.655.623	2.832.583.364
Inventories	8	663.239.901	674.640.749
Prepayments		650.643.014	470.178.961
Prepayments to Unrelated Parties	9	650.643.014	470.178.961
Current Tax Assets		36.748	740.417
Other current assets		43.518.993	34.499.300
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		43.518.993	34.499.300
SUB-TOTAL		**6.461.423.745**	**6.092.073.606**
Total current assets		**6.461.423.745**	**6.092.073.606**
NON-CURRENT ASSETS			
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		2.669.145	5.248.088
Other Receivables Due From Unrelated Parties		2.669.145	5.248.088
Contract Assets		2.545.435.772	2.848.041.595
Contract Assets from Ongoing Construction Contracts	10	2.545.435.772	2.848.041.595
Derivative Financial Assets		0	0
Investment property	11	2.152.866.794	2.152.866.794
Property, plant and equipment	12	43.498.603	44.881.664
Intangible assets and goodwill	13	306.542	463.744
Prepayments	9	447.760	62.940
Deferred Tax Asset		28.145.885	101.079.744
Current Tax Assets, Non-current		12.630	22.505.282
Other Non-current Assets		0	0
Total non-current assets		**4.773.383.131**	**5.175.149.851**
Total assets		**11.234.806.876**	**11.267.223.457**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		614.917.645	659.553.368
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		614.917.645	659.553.368
Bank Loans	6	614.917.645	659.553.368
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Portion of Non-current Borrowings		399.339.637	149.781.084
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		399.339.637	149.781.084
Bank Loans	6	399.339.637	149.781.084
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Trade Payables		4.497.124.292	4.402.897.777
Trade Payables to Related Parties	7.20	165.439.584	165.388.863
Trade Payables to Unrelated Parties	7	4.331.684.708	4.237.508.914
Employee Benefit Obligations	15	108.349.867	101.151.675
Other Payables		147.537.898	111.847.593
Other Payables to Related Parties	20	110.949.774	81.557.256
Other Payables to Unrelated Parties		36.588.124	30.290.337
Contract Liabilities		312.893.597	517.291.800
Contract Liabilities from Ongoing Construction Contracts	10	312.893.597	517.291.800
Deferred Income Other Than Contract Liabilities	9	817.561.878	379.500.518
Current tax liabilities, current		35.152.188	15.509.988
Current provisions		14.667.178	32.254.415
Current provisions for employee benefits	15	9.988.718	17.550.420
Other current provisions	14	4.678.460	14.703.995
Other Current Liabilities		0	0
SUB-TOTAL		**6.947.544.180**	**6.369.788.218**
Total current liabilities		**6.947.544.180**	**6.369.788.218**
NON-CURRENT LIABILITIES			
Long Term Borrowings		698.635.834	1.146.558.895
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		698.635.834	1.146.558.895
Bank Loans	6	698.635.834	1.146.558.895
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other long-term borrowings		0	0
Trade Payables		0	0
Other Payables		34.670.328	43.350.809
Other Payables to Related Parties	20	26.522.384	31.628.950
Other Payables to Unrelated parties		8.147.944	11.721.859
Deferred Income Other Than Contract Liabilities	9	873.404.974	978.105.022
Non-current provisions		25.747.866	47.299.647
Non-current provisions for employee benefits	15	25.747.866	47.299.647
Deferred Tax Liabilities		45.530.931	2.956.181
Other non-current liabilities		0	0
Total non-current liabilities		**1.677.989.933**	**2.218.270.554**
Total liabilities		**8.625.534.113**	**8.588.058.772**
EQUITY			
Equity attributable to owners of parent		2.557.875.105	2.618.117.485
Issued capital	16	265.000.000	265.000.000
Inflation Adjustments on Capital	16	1.945.148.332	1.945.148.332
Share Premium (Discount)	16	20.321.143	20.321.143
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.465.599	-3.088.858
Gains (Losses) on Revaluation and Remeasurement		-2.465.599	-3.088.858
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-2.465.599	-3.088.858
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.469.306.814	1.582.692.733
Exchange Differences on Translation	16	1.469.306.814	1.582.692.733
Restricted Reserves Appropriated From Profits		144.830.149	144.830.149
Legal Reserves	16	144.830.149	144.830.149
Other reserves	16	74.005.055	74.005.055
Prior Years' Profits or Losses	16	-1.410.791.069	-1.688.421.817
Current Period Net Profit Or Loss		52.520.280	277.630.748
Non-controlling interests	16	51.397.658	61.047.200
Total equity		**2.609.272.763**	**2.679.164.685**
Total Liabilities and Equity		**11.234.806.876**	**11.267.223.457**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3,17	1.427.181.553	1.322.982.644	494.545.741	-55.644.108
Cost of sales	3,17	-1.233.121.838	-1.222.597.393	-414.833.832	-26.815.097
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		194.059.715	100.385.251	79.711.909	-82.459.205
GROSS PROFIT (LOSS)		194.059.715	100.385.251	79.711.909	-82.459.205
General Administrative Expenses		-80.287.085	-94.964.709	-38.830.778	-21.861.583
Other Income from Operating Activities		242.957.126	794.145.409	25.952.853	219.692.833
Other Expenses from Operating Activities		-238.592.667	-795.989.781	-20.324.892	-202.484.082
PROFIT (LOSS) FROM OPERATING ACTIVITIES		118.137.089	3.576.170	46.509.092	-87.112.037
Investment Activity Income		93.726	189.705	60.698	59.836
Investment Activity Expenses		-140.639	-42.786	-4.017	27.708
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		118.090.176	3.723.089	46.565.773	-87.024.493
Finance income	3, 18	63.296.742	174.566.892	53.832.316	165.540.862
Finance costs	3, 18	-121.941.996	-413.905.132	-43.218.874	-286.911.919
Gains (losses) on net monetary position		118.445.695	267.259.862	422.545.608	-11.910.450
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		177.890.617	31.644.711	479.724.823	-220.306.000
Tax (Expense) Income, Continuing Operations		-135.019.879	-34.124.614	-128.817.118	-32.999.816
Current Period Tax (Expense) Income		-5.526.976	-11.793.341	-138.465	-6.770.348
Deferred Tax (Expense) Income		-129.492.903	-22.331.273	-128.678.653	-26.229.468
PROFIT (LOSS) FROM CONTINUING OPERATIONS		42.870.738	-2.479.903	350.907.705	-253.305.816
PROFIT (LOSS)		42.870.738	-2.479.903	350.907.705	-253.305.816
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-9.649.542	18.669.187	-29.058.016	13.773.039
Owners of Parent	19	52.520.280	-21.149.090	379.965.721	-267.078.855
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		0,20000000	-0,08000000	1,34000000	-0,59000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		42.870.738	-2.479.903	350.907.705	-253.305.816
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**623.259**	**-5.738.545**	**-1.381.373**	**-461.149**
Gains (Losses) on Remeasurements of Defined Benefit Plans		779.074	-7.173.182	-1.893.769	-1.209.329
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-155.815	1.434.637	512.396	748.180
Deferred Tax (Expense) Income		-155.815	1.434.637	512.396	748.180
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**-113.385.919**	**207.793.920**	**-9.756.820**	**153.872.146**
Exchange Differences on Translation of Foreing Operations		-113.385.919	207.793.920	-9.756.820	153.872.146
Gains (losses) on exchange differences on translation of Foreign Operations		-113.385.919	207.793.920	-9.756.820	153.872.146
OTHER COMPREHENSIVE INCOME (LOSS)		**-112.762.660**	**202.055.375**	**-11.138.193**	**153.410.997**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-69.891.922**	**199.575.472**	**339.769.512**	**-99.894.819**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-9.649.542	18.669.187	-29.058.016	7.948.018
Owners of Parent		-60.242.380	180.906.285	368.827.528	-107.842.837

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**278.005.441**	**-111.019.741**
Profit (Loss)		42.870.738	-2.479.904
Profit (Loss) from Continuing Operations		42.870.738	-2.479.904
Adjustments to Reconcile Profit (Loss)		**-282.308.238**	**239.479.490**
Adjustments for depreciation and amortisation expense	12, 13	4.215.253	7.913.188
Adjustments for provisions		-2.545.154	18.344.954
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.271.872	13.093.121
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	-3.817.026	5.251.833
Adjustments for Interest (Income) Expenses		56.393.879	93.531.828
Adjustments for Interest Income	18	-8.526.333	-637.648
Adjustments for interest expense	18	64.920.212	94.169.476
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		135.019.879	53.587.297
Adjustments for losses (gains) on disposal of non-current assets		46.913	-146.919
Adjustments Related to Gain and Losses on Net Monetary Position		-475.439.008	66.249.142
Changes in Working Capital		**575.199.451**	**-294.656.186**
Decrease (Increase) in Financial Investments		-26.075	18.385
Adjustments for decrease (increase) in trade accounts receivable		-112.213.522	71.470.096
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-88.762.834	-73.879.563
Adjustments for Decrease (Increase) in Contract Assets		442.533.563	-415.171.041
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		442.533.563	-415.171.041
Adjustments for decrease (increase) in inventories		11.400.848	24.392.227
Decrease (Increase) in Prepaid Expenses		-180.848.872	-208.487.496
Adjustments for increase (decrease) in trade accounts payable		94.226.515	-297.821.827
Increase (Decrease) in Employee Benefit Liabilities		7.198.192	35.647.507
Adjustments for Increase (Decrease) in Contract Liabilities		-204.398.204	-34.195.490
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		-204.398.204	-34.195.490
Adjustments for increase (decrease) in other operating payables		27.009.826	49.096.409
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		333.361.313	203.660.000
Other Adjustments for Other Increase (Decrease) in Working Capital		245.718.701	350.614.607
Cash Flows from (used in) Operations		**335.761.951**	**-57.656.600**
Payments Related with Provisions for Employee Benefits	15	-18.382.110	-15.347.871
Payments Related with Other Provisions		-4.209.585	0
Income taxes refund (paid)		-35.164.815	-38.015.270
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.537.250**	**-321.702**
Proceeds from sales of property, plant, equipment and intangible assets		-1.537.250	-321.702
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-8.320.581**	**-27.209.312**
Proceeds from borrowings	6	55.639.087	332.081.230
Repayments of borrowings	6	-7.565.789	-265.758.714
Interest paid	18	-64.920.212	-94.169.476
Interest Received	18	8.526.333	637.648
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		268.147.610	-138.550.755
Effect of exchange rate changes on cash and cash equivalents		-108.908.344	220.593.562
Net increase (decrease) in cash and cash equivalents		159.239.266	82.042.807
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**43.188.852**	**258.193.559**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-30.921.987	-215.567.237

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**171.506.131**	**124.669.129**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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]	Other reserves [member]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
						Gains (Losses) on Remeasurements of Defined Benefit Plans										
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	16	265.000.000	1.945.148.332	20.321.143	4.505.887	1.705.072.523			144.830.149	74.005.055	-1.968.579.468	280.157.651	2.470.461.272	48.203.036	2.518.664.308
	Adjustments Related to Accounting Policy Changes															0
	Adjustments Related to Required Changes in Accounting Policies															0
	Adjustments Related to Voluntary Changes in Accounting Policies															0
	Adjustments Related to Errors															0
	Other Restatements															0
	Restated Balances															0
	Transfers											280.157.651	-280.157.651			0
	Total Comprehensive Income (Loss)					-5.738.545	207.793.920						-21.149.090	180.906.285	18.669.187	199.575.472
	Profit (loss)												-21.149.090	-21.149.090		-21.149.090
	Other Comprehensive Income (Loss)					-5.738.545	207.793.920							202.055.375	18.669.187	220.724.562
	Issue of equity															0
	Capital Decrease															0
	Capital Advance															0
	Effect of Merger or Liquidation or Division															0
	Effects of Business Combinations Under Common Control															0
	Advance Dividend Payments															0
	Dividends Paid															0
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions															0
	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															
	Transactions with noncontrolling shareholders															
	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	16	265.000.000	1.945.148.332	20.321.143	-1.232.658	1.912.866.443			144.830.149	74.005.055	-1.688.421.817	-21.149.090	2.651.367.557	66.872.223	2.718.239.780
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	16	265.000.000	1.945.148.332	20.321.143	-3.088.858	1.582.692.733			144.830.149	74.005.055	-1.688.421.817	277.630.748	2.618.117.485	61.047.200	2.679.164.685
	Adjustments Related to Accounting Policy Changes															0
	Adjustments Related to Required Changes in Accounting Policies															0
	Adjustments Related to Voluntary Changes in Accounting Policies															0
	Adjustments Related to Errors															0
	Other Restatements															0
	Restated Balances															0
	Transfers											277.630.748	-277.630.748			0
	Total Comprehensive Income (Loss)					623.259	-113.385.919						52.520.280	-60.242.380	-9.649.542	-69.891.922
	Profit (loss)												52.520.280	52.520.280		52.520.281
	Other Comprehensive Income (Loss)					623.259	-113.385.919							-112.762.660	-9.649.542	-122.412.203
	Issue of equity															0
	Capital Decrease															0
	Capital Advance															0
	Effect of Merger or Liquidation or Division															0
	Effects of Business Combinations Under Common Control															0
	Advance Dividend Payments															0
	Dividends Paid															

Current Period 01.01.2024 - 30.06.2024																0
	Decrease through Other Distributions to Owners															0
	Increase (Decrease) through Treasury Share Transactions															0
	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															
	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	16	**265.000.000**	**1.945.148.332**	**20.321.143**	**-2.465.599**	**1.469.306.814**			**144.830.149**	**74.005.055**	**-1.410.791.069**	**52.520.281**	**2.557.875.105**	**51.397.658**	**2.609.272.763**