Date and time of publication on KAP: 08.11.2025 12:37:26
https://www.kap.org.tr/en/Bildirim/1513618

KAMUYU AYDINLATMA PLATFORMU

ERBOSAN ERCİYAS BORU SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	FİNANSAL EKSEN BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Erbosan Erciyas Boru Sanayii ve Ticaret A.Ş.

Yönetim Kurulu'na

Giriş

Erbosan Erciyas Boru Sanayii ve Ticaret A.Ş.'nin ("Şirket") 30 Eylül 2025 tarihli ilişikteki ara dönem finansal durum tablosunun, aynı tarihte sona eren üç aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve sunumundan sorumludur . Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara 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 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 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 finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Finansal Eksen Bağımsız Denetim ve Danışmanlık A.Ş.

Exclusive Member of GGI Global Alliance AG

Ufuk Doğruer

Sorumlu Denetçi

İstanbul, 8 Kasım 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	346.386.405	688.963.489
Financial Investments		0	0
Time Deposits	5	0	0
Trade Receivables		1.174.222.031	1.178.365.628
Trade Receivables Due From Related Parties	6	360.671	105.400
Trade Receivables Due From Unrelated Parties	7	1.173.861.360	1.178.260.228
Other Receivables		12.456.448	23.826.770
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	12.456.448	23.826.770
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Hedging	15	0	0
Inventories	9	1.218.352.355	1.544.590.084
Prepayments		64.529.830	48.529.845
Prepayments to Unrelated Parties	10	64.529.830	48.529.845
Current Tax Assets	11	4.644.957	37.449.113
Other current assets		140.761.601	50.289.487
Other Current Assets Due From Unrelated Parties	11	140.761.601	50.289.487
SUB-TOTAL		**2.961.353.627**	**3.572.014.416**
Total current assets		**2.961.353.627**	**3.572.014.416**
NON-CURRENT ASSETS			
Financial Investments		7.360.648	7.360.648
Time Deposits	5	7.360.648	7.360.648
Other Receivables		15.610	19.580
Other Receivables Due From Unrelated Parties	8	15.610	19.580
Investment property	12	113.839.894	113.839.894
Property, plant and equipment	13	1.473.271.757	1.514.763.566
Land and Premises		423.089.206	423.089.206
Land Improvements		660.426	692.824
Buildings		487.486.101	497.853.739
Machinery And Equipments		533.366.746	575.201.967
Vehicles		7.483.947	6.712.802
Fixtures and fittings		8.415.951	9.040.632
Construction in Progress		12.341.300	1.843.057
Other property, plant and equipment		428.080	329.339
Intangible assets and goodwill		692.388	642.033
Computer Softwares	14	692.388	642.033
Prepayments		145.036	0
Total non-current assets		**1.595.325.333**	**1.636.625.721**
Total assets		**4.556.678.960**	**5.208.640.137**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.066.920.763	1.458.908.411
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		1.066.920.763	1.458.908.411
Bank Loans	15	1.066.920.763	1.458.908.411
Other Financial Liabilities		15.626.111	13.001.287
Other Miscellaneuous Financial Liabilities	15	15.626.111	13.001.287
Trade Payables		64.170.103	55.159.194
Trade Payables to Related Parties	6	15.012	0
Trade Payables to Unrelated Parties	7	64.155.091	55.159.194
Employee Benefit Obligations	17	13.133.913	11.448.845
Other Payables		148.340	265.169
Other Payables to Related Parties	6	109.894	137.840
Other Payables to Unrelated Parties	8	38.446	127.329
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Hedging	16	0	0
Deferred Income Other Than Contract Liabilities		23.732.141	52.649.421

Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	23.732.141	52.649.421
Current provisions		4.981.525	7.249.138
Current provisions for employee benefits	16	4.662.851	3.494.164
Other current provisions	18	318.674	3.754.974
Other Current Liabilities		53.756.620	26.233.865
Other Current Liabilities to Unrelated Parties	18	53.756.620	26.233.865
SUB-TOTAL		**1.242.469.516**	**1.624.915.330**
Total current liabilities		**1.242.469.516**	**1.624.915.330**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Bank Loans		0	0
Deferred Income Other Than Contract Liabilities		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	0	0
Non-current provisions		24.278.950	23.032.191
Non-current provisions for employee benefits	16	24.278.950	23.032.191
Deferred Tax Liabilities	26	172.453.921	279.453.759
Total non-current liabilities		**196.732.871**	**302.485.950**
Total liabilities		**1.439.202.387**	**1.927.401.280**
EQUITY			
Equity attributable to owners of parent	19	3.117.476.573	3.281.238.857
Issued capital		20.000.000	20.000.000
Inflation Adjustments on Capital		657.638.373	657.638.373
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		322.873.916	320.161.412
Gains (Losses) on Revaluation and Remeasurement		322.873.916	320.161.412
Increases (Decreases) on Revaluation of Property, Plant and Equipment		366.991.837	366.991.837
Gains (Losses) on Remeasurements of Defined Benefit Plans		-44.117.921	-46.830.425
Restricted Reserves Appropriated From Profits		199.682.639	199.682.639
Legal Reserves		199.682.639	199.682.639
Prior Years' Profits or Losses		2.083.756.433	2.360.543.544
Current Period Net Profit Or Loss		-166.474.788	-276.787.111
Total equity		**3.117.476.573**	**3.281.238.857**
Total Liabilities and Equity		**4.556.678.960**	**5.208.640.137**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	3.987.602.649	4.185.206.666	1.454.313.158	1.390.506.864
Cost of sales	20	-3.530.074.775	-3.683.202.585	-1.266.615.474	-1.367.639.550
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		457.527.874	502.004.081	187.697.684	22.867.314
Revenue from Finance Sector Operations		0	0	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	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	0	0
Change in Fair Value of Biological Assets		0	0		
GROSS PROFIT (LOSS)		457.527.874	502.004.081	187.697.684	22.867.314
General Administrative Expenses	21	-38.120.336	-45.735.433	-10.759.739	-11.237.282
Marketing Expenses	21	-287.325.514	-263.954.384	-101.900.532	-89.357.406
Research and development expense		0	0		
Other Income from Operating Activities	22	405.757.257	531.182.825	144.737.054	156.617.678
Other Expenses from Operating Activities	22	-96.009.000	-125.792.404	-24.339.460	-35.920.714
Other gains (losses)		0	0		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		441.830.281	597.704.685	195.435.007	42.969.590
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	23	0	11.716.761		1.902.480
Investment Activity Expenses		-620.494	0	-620.494	
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		0	0		
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)		441.209.787	609.421.446	194.814.513	44.872.070
Finance income	24	96.438.328	115.902.795	19.095.546	21.233.736

Finance costs	24	-355.457.461	-327.606.408	-91.035.582	-106.292.258
Gains (losses) on net monetary position	25	-311.518.542	-510.071.670	-48.709.620	-99.483.900
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-129.327.888	-112.353.837	74.164.857	-139.670.352
Tax (Expense) Income, Continuing Operations		-37.146.900	-65.658.523	-42.909.436	5.119.276
Current Period Tax (Expense) Income	26	-36.252.853	0	-31.616.752	2.313.692
Deferred Tax (Expense) Income	26	-894.047	-65.658.523	-11.292.684	2.805.584
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-166.474.788	-178.012.360	31.255.421	-134.551.076
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0		
PROFIT (LOSS)		-166.474.788	-178.012.360	31.255.421	-134.551.076
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent	19	-166.474.788	-178.012.360	31.255.421	-134.551.076
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)	19	-166.474.788	-178.012.360	31.255.421	-134.551.076
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**2.712.504**	**-8.424.165**	**-1.714.713**	**1.096.674**
Gains (Losses) from Investments in Equity Instruments		0	0		
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0		
Gains (Losses) on Revaluation of Intangible Assets		0	0		
Gains (losses) on revaluation of Right-of-use Assets		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	3.616.673	-11.232.221	-2.286.285	1.462.231
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	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, other than translation of foreign operations		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		-904.169	2.808.056	571.572	-365.557
Current Period Tax (Expense) Income		0	0		
Deferred Tax (Expense) Income		0	0		
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 Gains (Losses) on Revaluation of Right-of-use Assets		0	0		
Taxes Relating to Remeasurements of Defined Benefit Plans		-904.169	2.808.056	571.572	-365.557
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 Other Than Translation of Foreign Operations		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**	**0**	**0**
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0		
Reclassification adjustments on exchange differences on translation of Foreign Operations		0	0		
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	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	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	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	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	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	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	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	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	0	0
Current Period Tax (Expense) Income		0	0		
Deferred Tax (Expense) Income		0	0		
Taxes Relating to Exchange Differences on Translation of Foreign Operations		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)		**2.712.504**	**-8.424.165**	**-1.714.713**	**1.096.674**

TOTAL COMPREHENSIVE INCOME (LOSS)		**-163.762.284**	**-186.436.525**	**29.540.708**	**-133.454.402**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-163.762.284	-186.436.525	29.540.708	-133.454.402

Statement of cash flows (Direct Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-218.983.448**	**-401.699.182**
Cash Receipts From Operating Activities		3.131.985.610	5.671.859.171
Receipts from sales of goods and rendering of services	7,21	3.110.034.767	5.560.294.533
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	23	21.950.843	111.564.638
Cash Payments From Operating Activities		-3.569.113.207	-5.107.483.796
Payments to suppliers for goods and services	7,21	-3.443.870.538	-4.987.142.970
Cash Payments from Interest, Fees, Commissions and other revenues	23	-125.242.669	-120.340.826
Net Cash Flows From (Used in) Operations		**-437.127.597**	**564.375.375**
Interest paid	25	-57.806.881	-18.831.249
Interest received	25	60.388.896	90.780.106
Income taxes refund (paid)	11,26	-1.355.849	-282.579.827
Other inflows (outflows) of cash		-3.378.318	506.279.086
Net Cash Flows on Discontinuing Operations		220.296.301	-1.261.722.673
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-32.989.322**	**-28.365.189**
Proceeds from sales of property, plant, equipment and intangible assets		13.566.541	1.620.378
Proceeds from sales of intangible assets		13.566.541	1.620.378
Purchase of Property, Plant, Equipment and Intangible Assets		-46.555.863	-29.985.567
Purchase of property, plant and equipment	13	-46.228.984	-29.838.680
Purchase of intangible assets	14	-326.879	-146.887
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-90.604.314**	**25.949.435**
Proceeds from borrowings		712.713.430	923.650.113
Proceeds from Other Financial Borrowings	15	712.713.430	923.650.113
Repayments of borrowings		-803.317.744	-827.377.383
Cash Outflows from Other Financial Liabilities	15	-803.317.744	-827.377.383
Dividends Paid			-70.323.295
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-342.577.084	-404.114.936
Net increase (decrease) in cash and cash equivalents		-342.577.084	-404.114.936
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**688.963.489**	**782.263.773**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**346.386.405**	**378.148.837**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity											
			Equity attributable to owners of parent [member]										Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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]		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 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	20	**20.000.000**	**657.638.373**	**-3.662.501**	**366.991.837**			**192.791.068**	**2.707.198.864**	**269.440.451**	**3.638.517.190**		**3.638.517.190**
	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								6.891.571	276.332.022	269.440.451	0		0
	Total Comprehensive Income (Loss)				-8.824.166						-178.012.360	-186.436.526		-186.436.526
	Profit (loss)										-178.012.360	-178.012.360		-178.012.360
	Other Comprehensive Income (Loss)				-8.824.166							-8.424.166		-8.424.166
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													0
	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													
	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	20	**20.000.000**	**657.638.373**	**-45.086.668**	**366.991.837**			**199.682.639**	**2.430.866.842**	**-178.012.359**	**3.452.080.664**		**3.452.080.664**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	20	**20.000.000**	**657.638.373**	**-43.860.425**	**366.991.837**			**199.682.639**	**2.360.543.544**	**-276.787.111**	**3.281.238.857**		**3.281.238.857**
	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									-276.787.111	276.787.111	0		0
	Total Comprehensive Income (Loss)				2.712.504						-166.474.788	-163.762.284		-163.762.284
	Profit (loss)										-166.474.788	-166.474.788		-166.474.788
	Other Comprehensive Income (Loss)				2.712.504							2.712.504		2.712.504
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													

Current Period														0
01.01.2025 - 30.09.2025	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													
	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	19	**20.000.000**	**657.638.373**	**-44.117.921**	**366.991.837**			**199.682.639**	**2.083.756.433**	**-166.474.788**	**3.117.476.573**		**3.117.476.573**