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KAMUYU AYDINLATMA PLATFORMU

ERBOSAN ERCİYAS BORU SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Erbosan Erciyas Boru Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na

Giriş

Erbosan Erciyas Boru Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun, aynı tarihte sona eren altı 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.

Güçbir Bağımsız Denetim A.Ş.

Akın Dere

Sorumlu Denetçi

Ankara, 10 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	323.021.354	582.557.526
Financial Investments		0	0
Time Deposits	5	0	0
Trade Receivables		1.302.974.982	1.337.497.513
Trade Receivables Due From Related Parties	6	199.128	129.960
Trade Receivables Due From Unrelated Parties	7	1.302.775.854	1.337.367.553
Other Receivables		6.646.263	32.541.748
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	6.646.263	32.541.748
Derivative Financial Assets		99.650.100	0
Derivative Financial Assets Held for Hedging	11	99.650.100	0
Inventories	11	1.655.230.311	1.365.051.157
Prepayments		76.202.789	28.233.739
Prepayments to Unrelated Parties	10	76.202.789	28.233.739
Current Tax Assets	11	203.583	41.539.357
Other current assets		174.131.221	166.751.060
Other Current Assets Due From Unrelated Parties	11	174.131.221	166.751.060
SUB-TOTAL		**3.638.060.603**	**3.554.172.100**
Total current assets		**3.638.060.603**	**3.554.172.100**
NON-CURRENT ASSETS			
Financial Investments		1.478.966	9.045.288
Time Deposits	5	1.478.966	9.045.288
Other Receivables		18.382	18.382
Other Receivables Due From Unrelated Parties	8	18.382	18.382
Investment property	12	129.234.034	129.234.034
Property, plant and equipment	13	2.114.983.133	2.154.695.271
Land and Premises		659.629.964	659.629.964
Land Improvements		771.765	798.161
Buildings		742.026.569	751.393.252
Machinery And Equipments		690.887.468	724.124.781
Vehicles		7.326.025	8.566.357
Fixtures and fittings		11.307.369	9.691.712
Construction in Progress		2.416.370	0
Other property, plant and equipment		617.603	491.044
Intangible assets and goodwill		1.649.248	737.535
Other intangible assets	14	1.649.248	737.535
Prepayments			0
Total non-current assets		**2.247.363.763**	**2.293.730.510**
Total assets		**5.885.424.366**	**5.847.902.610**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.193.380.800	987.063.995
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		1.193.380.800	987.063.995
Bank Loans	15	1.193.380.800	987.063.995
Other Financial Liabilities		14.739.319	18.733.827
Other Miscellaneuous Financial Liabilities	15	14.739.319	18.733.827
Trade Payables		165.937.656	119.215.686
Trade Payables to Related Parties	6	9.900	26.792
Trade Payables to Unrelated Parties	7	165.927.756	119.188.894
Employee Benefit Obligations	17	17.174.758	15.857.949
Other Payables		656.088	252.133
Other Payables to Related Parties	6	154.924	129.409
Other Payables to Unrelated Parties	8	501.164	122.724
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Hedging	16	0	0
Deferred Income Other Than Contract Liabilities		39.650.618	37.697.580

Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	39.650.618	37.697.580
Current provisions		7.153.736	6.066.103
Current provisions for employee benefits	16	6.886.062	5.690.837
Other current provisions	18	267.674	375.266
Other Current Liabilities		73.354.480	114.539.907
Other Current Liabilities to Unrelated Parties	18	73.354.480	114.539.907
SUB-TOTAL		**1.512.047.455**	**1.299.427.180**
Total current liabilities		**1.512.047.455**	**1.299.427.180**
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		7.052.259	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	7.052.259	0
Non-current provisions		31.368.481	35.866.530
Non-current provisions for employee benefits	16	31.368.481	35.866.530
Deferred Tax Liabilities	26	393.040.736	368.061.803
Total non-current liabilities		**431.461.476**	**403.928.333**
Total liabilities		**1.943.508.931**	**1.703.355.513**
EQUITY			
Equity attributable to owners of parent	19	3.941.915.435	4.144.547.097
Issued capital		20.000.000	20.000.000
Inflation Adjustments on Capital		812.730.262	812.730.262
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		662.666.671	649.611.530
Gains (Losses) on Revaluation and Remeasurement		662.666.671	649.611.530
Increases (Decreases) on Revaluation of Property, Plant and Equipment		708.151.858	708.151.858
Gains (Losses) on Remeasurements of Defined Benefit Plans		-45.485.187	-58.540.328
Restricted Reserves Appropriated From Profits		251.342.354	245.384.238
Legal Reserves		251.342.354	245.384.238
Prior Years' Profits or Losses		2.350.270.968	2.560.668.212
Current Period Net Profit Or Loss		-155.094.820	-143.847.145
Total equity		**3.941.915.435**	**4.144.547.097**
Total Liabilities and Equity		**5.885.424.366**	**5.847.902.610**

Profit or loss [abstract]

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PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	2.856.363.423	3.113.086.428	1.436.645.639	1.601.535.967
Cost of sales	20	-2.526.301.502	-2.781.499.887	-1.271.847.029	-1.440.734.391
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		330.061.921	331.586.541	164.798.610	160.801.576
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)		330.061.921	331.586.541	164.798.610	160.801.576
General Administrative Expenses	21	-32.921.140	-33.622.649	-15.154.114	-17.092.078
Marketing Expenses	21	-216.475.965	-227.863.416	-115.844.124	-116.117.879
Research and development expense		0	0		
Other Income from Operating Activities	22	377.915.706	320.760.203	203.741.315	150.505.481
Other Expenses from Operating Activities	22	-97.666.116	-88.072.632	-51.977.172	-27.396.559
Other gains (losses)		0	0		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		360.914.406	302.788.047	185.564.515	150.700.541
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	-9.579.524	0	-7.102.561	0
Investment Activity Expenses	23	0	0	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		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)		351.334.882	302.788.047	178.461.954	150.700.541
Finance income	24	26.685.063	95.044.315	16.970.938	40.970.051

Finance costs	24	-152.537.606	-324.940.425	-69.027.030	-127.213.351
Gains (losses) on net monetary position	25	-302.610.712	-322.958.309	-85.069.790	-53.317.050
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-77.128.373	-250.066.372	41.336.072	11.140.191
Tax (Expense) Income, Continuing Operations		-77.966.447	7.081.415	-60.121.373	4.914.874
Current Period Tax (Expense) Income	26	-54.852.534	-5.697.170	-33.938.758	-5.697.170
Deferred Tax (Expense) Income	26	-23.113.913	12.778.585	-26.182.615	10.612.044
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-155.094.820	-242.984.957	-18.785.301	16.055.065
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0		
PROFIT (LOSS)		-155.094.820	-242.984.957	-18.785.301	16.055.065
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent	19	-155.094.820	-242.984.957	-18.785.301	16.055.065
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

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PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)	19	-155.094.820	-242.984.957	-18.785.301	16.055.065
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**13.055.141**	**5.440.480**	**1.122.789**	**-2.281.704**
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	13	0	0		
Gains (losses) on revaluation of Right-of-use Assets		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	14.920.161	7.253.975	1.283.187	-3.042.273
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		-1.865.020	-1.813.495	-160.398	760.569
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	26	-1.865.020	-1.813.495	-160.398	760.569
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)		**13.055.141**	**5.440.480**	**1.122.789**	**-2.281.704**

TOTAL COMPREHENSIVE INCOME (LOSS)		**-142.039.679**	**-237.544.477**	**-17.662.512**	**13.773.361**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-142.039.679	-237.544.477	-17.662.512	13.773.361

Statement of cash flows (Direct Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-458.679.662**	**-394.251.708**
Cash Receipts From Operating Activities		2.019.805.462	4.484.304.515
Receipts from sales of goods and rendering of services	7,21	2.019.694.773	4.456.512.392
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	23	110.689	27.792.123
Cash Payments From Operating Activities		-2.498.581.235	-4.101.056.148
Payments to suppliers for goods and services	7,21	-2.497.784.062	-3.947.228.618
Cash Payments from Interest, Fees, Commissions and other revenues	23	-797.173	-153.827.530
Net Cash Flows From (Used in) Operations		**-478.775.773**	**383.248.367**
Interest paid	25	-28.445.893	-51.717.257
Interest received	25	22.001.873	23.814.234
Income taxes refund (paid)	11,26	-100.228.770	-1.716.982
Other inflows (outflows) of cash		-2.418.907	-2.782.986
Net Cash Flows on Discontinuing Operations		129.187.808	-745.097.084
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-10.708.785**	**-51.346.202**
Proceeds from sales of property, plant, equipment and intangible assets		6.709.579	0
Proceeds from sales of intangible assets	13	6.709.579	0
Purchase of Property, Plant, Equipment and Intangible Assets		-17.418.364	-51.346.202
Purchase of property, plant and equipment	13	-16.134.744	-51.139.960
Purchase of intangible assets	14	-1.283.620	-206.242
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**209.852.275**	**-5.213.324**
Proceeds from borrowings		700.884.300	667.597.279
Proceeds from Other Financial Borrowings	15	700.884.300	667.597.279
Repayments of borrowings		-430.440.042	-672.810.603
Cash Outflows from Other Financial Liabilities	15	-430.440.042	-672.810.603
Dividends Paid		-60.591.983	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-259.536.172	-450.811.234
Net increase (decrease) in cash and cash equivalents		-259.536.172	-450.811.234
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**582.557.526**	**846.647.371**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**323.021.354**	**395.836.137**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Gains/Losses on Revaluation and Remeasurement [member]	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	19	**20.000.000**	**812.730.262**	**-57.548.559**	**450.985.689**			**245.384.238**	**2.900.803.913**	**-340.135.701**	**4.032.219.842**		**4.032.219.842**
	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								0	-340.135.701	340.135.701	0		0
	Total Comprehensive Income (Loss)				5.440.480						-242.984.957	-237.544.477		-237.544.477
	Profit (loss)										-242.984.957	-242.984.957		-242.984.957
	Other Comprehensive Income (Loss)				5.440.480							5.440.480		5.440.480
	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		0		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	19	**20.000.000**	**812.730.262**	**-52.108.079**	**450.985.689**			**245.384.238**	**2.560.668.212**	**-242.984.957**	**3.794.675.365**		**3.794.675.365**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	19	**20.000.000**	**812.730.262**	**-58.540.328**	**708.151.858**			**245.384.238**	**2.560.668.212**	**-143.847.145**	**4.144.547.097**		**4.144.547.097**
	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								5.958.116	-149.805.261	143.847.145	0		0
	Total Comprehensive Income (Loss)				13.055.141	0					-155.094.820	-142.039.679		-142.039.679
	Profit (loss)										-155.094.820	-155.094.820		-155.094.820
	Other Comprehensive Income (Loss)				13.055.141	0						13.055.141		13.055.141
	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 01.01.2026 - 30.06.2026										-60.591.983		-60.591.983		-60.591.983
	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**	**812.730.262**	**-45.485.187**	**708.151.858**			**251.342.354**	**2.350.270.968**	**-155.094.820**	**3.941.915.435**		**3.941.915.435**