



KAMUYU AYDINLATMA PLATFORMU

DİMES GIDA SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Dimes Gıda Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Dimes Gıda Sanayi ve Ticaret A.Ş. ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların 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 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 Standartlarına 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.

Diğer Husus

Grup'un Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Finansal Raporlama Standartları'na ("TFRS'lere") uygun olarak 31 Aralık 2025 tarihi itibarıyla düzenlenmiş ve Not 2.4'te açıklanan yeniden düzenlemelerin etkilerini içermeyen konsolide finansal tabloları, başka bir bağımsız denetim kuruluđu tarafından denetlenmiş olup, söz konusu kuruluş 27 Mart 2026 tarihli raporunda bu konsolide finansal tablolar üzerinde olumlu görüş beyan etmiştir.

Grup'un TMS 34'e uygun olarak 30 Haziran 2025 tarihi itibarıyla düzenlenmiş ve Not 2.4'te açıklanan yeniden düzenlemelerin etkilerini içermeyen ara dönem özet konsolide finansal tabloları da aynı bağımsız denetim kuruluđu tarafından sınırlı denetime tabi tutulmuş olup, söz konusu kuruluş 14 Ağustos 2025 tarihli raporunda ara dönem özet konsolide finansal tabloların TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususa rastlamadığını ifade etmiştir.

Sonuç

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

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Kaan Birdal, SMMM

Sorumlu Denetçi

19 Ağustos 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025	Pre-Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)				
Assets [abstract]				
CURRENT ASSETS				
Cash and cash equivalents	3	182.343.721	819.540.164	623.391.104
Financial Investments	4	138.748.890	9.367.845	6.339.029
Trade Receivables	6	2.536.391.876	1.627.307.095	1.619.504.376
Trade Receivables Due From Related Parties	19	248.040.309	206.965	412.333
Trade Receivables Due From Unrelated Parties	6	2.288.351.567	1.627.100.130	1.619.092.043
Other Receivables		46.705.596	111.830.879	295.003.960
Other Receivables Due From Related Parties	19		98.477.368	285.952.644
Other Receivables Due From Unrelated Parties		46.705.596	13.353.511	9.051.316
Inventories	7	1.693.673.992	1.757.104.394	1.824.891.259
Biological Assets	8	50.259.676	35.878.420	49.202.632
Prepayments		1.663.356.911	938.400.670	504.224.742
Prepayments to Related Parties	19	686.394.165	479.479.508	
Prepayments to Unrelated Parties		976.962.746	458.921.162	504.224.742
Current Tax Assets	18	2.745.859	175.545	3.613
Other current assets		206.003.825	158.498.811	162.738.907
SUB-TOTAL		6.520.230.346	5.458.103.823	5.085.299.622
Total current assets		6.520.230.346	5.458.103.823	5.085.299.622
NON-CURRENT ASSETS				
Biological assets	8	233.429.243	296.554.362	264.460.974
Investment property	9	282.611.483	282.611.483	173.644.868
Property, plant and equipment	10	3.820.022.443	3.600.109.327	3.482.794.985
Right of Use Assets	10	76.928.916	84.288.583	25.563.497
Intangible assets and goodwill	10	161.877.683	242.093.562	171.719.240
Other Non-current Assets				4.037.347
Total non-current assets		4.574.869.768	4.505.657.317	4.122.220.911
Total assets		11.095.100.114	9.963.761.140	9.207.520.533
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings		2.803.709.935	2.572.345.294	2.513.321.584
Current Borrowings From Unrelated Parties		2.803.709.935	2.572.345.294	2.513.321.584
Bank Loans	5	2.151.811.726	2.422.147.095	2.396.198.941
Lease Liabilities	5	136.996.749	150.198.199	117.122.643
Issued Debt Instruments	5	514.901.460		
Current Portion of Non-current Borrowings	5	627.633.398	472.159.190	430.543.095
Current Portion of Non-current Borrowings from Unrelated Parties		627.633.398	472.159.190	430.543.095
Bank Loans	5	627.633.398	472.159.190	430.543.095
Trade Payables	6	2.686.544.149	1.692.313.694	1.705.812.483
Trade Payables to Related Parties	19	28.485.826	867.638	52.715
Trade Payables to Unrelated Parties	6	2.658.058.323	1.691.446.056	1.705.759.768
Employee Benefit Obligations		93.904.508	86.937.296	86.604.961
Other Payables		45.181.091	10.539.358	77.083.317
Other Payables to Related Parties	19	45.181.091	10.539.358	77.083.317
Deferred Income Other Than Contract Liabilities		104.949.949	85.362.871	185.885.277
Current tax liabilities, current	18	1.166.000	5.009.410	7.188.139
Current provisions		129.226.996	111.999.761	123.100.398
Other Current Liabilities		118.889.165	120.386.464	147.088.732
SUB-TOTAL		6.611.205.191	5.157.053.338	5.276.627.986
Total current liabilities		6.611.205.191	5.157.053.338	5.276.627.986
NON-CURRENT LIABILITIES				
Long Term Borrowings		642.279.558	771.060.939	490.198.081
Long Term Borrowings From Unrelated Parties		642.279.558	771.060.939	490.198.081
Bank Loans	5	380.153.734	425.522.435	177.880.294
Lease Liabilities	5	262.125.824	345.538.504	312.317.787
Employee Benefit Obligations		71.687.196	94.935.949	117.994.470
Deferred Tax Liabilities	18	509.584.044	567.251.490	403.242.769
Total non-current liabilities		1.223.550.798	1.433.248.378	1.011.435.320
Total liabilities		7.834.755.989	6.590.301.716	6.288.063.306

EQUITY				
Equity attributable to owners of parent		3.164.354.855	3.252.661.303	2.786.550.100
Issued capital	12	225.900.000	225.900.000	225.900.000
Inflation Adjustments on Capital	12	2.458.197.003	2.458.197.003	2.458.197.003
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.096.762.978	1.085.503.092	990.713.463
Gains (Losses) on Revaluation and Remeasurement		1.096.762.978	1.085.503.092	990.713.463
Increases (Decreases) on Revaluation of Property, Plant and Equipment	12	1.249.551.080	1.249.551.080	1.170.378.737
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-152.788.102	-164.047.988	-179.665.274
Restricted Reserves Appropriated From Profits		144.436.095	134.317.669	131.752.412
Legal Reserves		144.436.095	134.317.669	131.752.412
Prior Years' Profits or Losses		-721.653.717	-1.022.578.035	-1.020.012.778
Current Period Net Profit Or Loss		-39.287.504	371.321.574	0
Non-controlling interests		95.989.270	120.798.121	132.907.127
Total equity		3.260.344.125	3.373.459.424	2.919.457.227
Total Liabilities and Equity		11.095.100.114	9.963.761.140	9.207.520.533

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	13	5.904.914.818	5.703.330.577	3.333.718.831	3.435.473.342
Cost of sales	13	-4.142.828.034	-4.056.019.136	-2.233.255.228	-2.433.187.096
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	0	1.762.086.784	1.647.311.441	1.100.463.603	1.002.286.246
Revenue from Finance Sector Operations	0	0	0	0	0
Fee, Premium, Commission and Other Service Income	0	0	0	0	0
Foreign Exchange Gains	0	0	0	0	0
Interest Income	0	0	0	0	0
Profit Share Income	0	0	0	0	0
Derivative Financial Transactions Gains	0	0	0	0	0
Income From Portfolio Management Operations	0	0	0	0	0
Income From Insurance Services	0	0	0	0	0
Income From Pension Services	0	0	0	0	0
Unrealized Profit from Financial Assets and Liabilities	0	0	0	0	0
Other Revenues from Finance Sector Operations	0	0	0	0	0
Cost of Finance Sector Operations	0	0	0	0	0
Fee, Premium, Commissions and Other Service Expenses	0	0	0	0	0
Foreign Exchange Losses	0	0	0	0	0
Interest Expenses	0	0	0	0	0
Profit Share Expenses	0	0	0	0	0
Provision Expenses	0	0	0	0	0
Derivative Financial Transactions Losses	0	0	0	0	0
Expenses Related with Portfolio Management Operations	0	0	0	0	0
Expenses For Insurance Services	0	0	0	0	0
Expenses For Pension Services	0	0	0	0	0
Unrealized Loss from Financial Assets and Liabilities	0	0	0	0	0
Other Expenses Related with Finance Sector Operations	0	0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS	0	0	0	0	0
Change in Fair Value of Biological Assets	8	-64.485.986	-3.914.341	-36.257.394	-22.536.033
GROSS PROFIT (LOSS)	0	1.697.600.798	1.643.397.100	1.064.206.209	979.750.213
General Administrative Expenses	14	-358.928.181	-337.233.527	-165.165.011	-163.167.030
Marketing Expenses	14	-1.106.658.788	-703.265.258	-729.847.088	-448.825.652
Research and development expense	14	-35.039.266	-18.938.673	-14.827.117	-11.488.887
Other Income from Operating Activities	15	126.906.750	76.113.264	71.242.994	39.913.793
Other Expenses from Operating Activities	15	-108.041.980	-183.962.800	-57.560.712	-102.315.478
Other gains (losses)	0	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES	0	215.839.333	476.110.106	168.049.275	293.866.959
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	0	0	0	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0	0	0	0
Investment Activity Income	16	34.110.899	156.764.487	20.276.305	130.409.817
Investment Activity Expenses		-4.738.689	-413.423	-13.243	-342.830
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	0	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	0	0	0	0	0
Other income (expense) from subsidiaries, jointly controlled entities and associates	0	0	0	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	0	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	0	0	0
Hedging Gains (Losses) for Hedge of Group of Items with Offsetting Risk Positions	0	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)	0	245.211.543	632.461.170	188.312.337	423.933.946
Finance income	17	18.036.645	38.151.709	11.614.844	34.012.594

Finance costs	17	-743.924.132	-772.272.414	-357.224.517	-402.309.829
Gains (losses) on net monetary position	0	354.442.225	295.925.818	114.663.069	88.710.256
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX	0	-126.233.719	194.266.283	-42.634.267	144.346.967
Tax (Expense) Income, Continuing Operations	0	72.827.722	77.967.103	95.901.919	19.621.649
Current Period Tax (Expense) Income	18	-5.934.659	-13.235.811	1.944.694	-8.772.460
Deferred Tax (Expense) Income	18	78.762.381	91.202.914	93.957.225	28.394.109
PROFIT (LOSS) FROM CONTINUING OPERATIONS	0	-53.405.997	272.233.386	53.267.652	163.968.616
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	0	0	0	0	0
PROFIT (LOSS)	0	-53.405.997	272.233.386	53.267.652	163.968.616
Profit (loss), attributable to [abstract]					
Non-controlling Interests	0	-14.118.493	7.345.880	-6.327.004	17.882.604
Owners of Parent	0	-39.287.504	264.887.506	59.594.656	146.086.012
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	0	11.037.980	-1.190.159	35.053.543	4.824.390
Gains (Losses) from Investments in Equity Instruments	0	0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment	0	0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets	0	0	0	0	0
Gains (losses) on revaluation of Right-of-use Assets	0	0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	0	32.132.915	-1.472.473	64.153.666	6.546.927
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	0	0	0	0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	0	0	0	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	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Exchange Differences on Translation, other than translation of foreign operations	0	0	0	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	0	0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	18	-21.094.935	282.314	-29.100.123	-1.722.537
Current Period Tax (Expense) Income	0	0	0	0	0
Deferred Tax (Expense) Income	0	0	0	0	0
Taxes Relating to Gains (Losses) from Investments in Equity Instruments	0	0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	0	0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets	0	0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets	0	0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	0	-21.094.935	282.314	-29.100.123	-1.722.537
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	0	0	0	0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income	0	0	0	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	0	0	0
Taxes Relating to Exchange Differences on Translation Other Than Translation of Foreign Operations	0	0	0	0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	0	0	0	0	0

Other Comprehensive Income That Will Be Reclassified to Profit or Loss	0	0	0	0	0
Exchange Differences on Translation of Foreing Operations	0	0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations	0	0	0	0	0
Reclassification adjustments on exchange differences on translation of Foreign Operations	0	0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets	0	0	0	0	0
Gains (losses) on Remeasuring Available-for-sale Financial Assets	0	0	0	0	0
Reclassification Adjustments on Available-for-sale Financial Assets	0	0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income	0	0	0	0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	0	0	0	0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income	0	0	0	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	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges	0	0	0	0	0
Gains (Losses) on Cash Flow Hedges	0	0	0	0	0
Reclassification Adjustments on Cash Flow Hedges	0	0	0	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	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations	0	0	0	0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations	0	0	0	0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations	0	0	0	0	0
Change in Value of Time Value of Options	0	0	0	0	0
Gains (Losses) on Change in Value of Time Value of Options	0	0	0	0	0
Reclassification Adjustments on Change in Value of Time Value of Options	0	0	0	0	0
Change in Value of Forward Elements of Forward Contracts	0	0	0	0	0
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts	0	0	0	0	0
Reclassification Adjustments on Change in Value of Forward Elements of Forward Contracts	0	0	0	0	0
Change in Value of Foreign Currency Basis Spreads	0	0	0	0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads	0	0	0	0	0
Reclassification Adjustments on Change in Value of Foreign Currency Basis Spreads	0	0	0	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	0
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets	0	0	0	0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method	0	0	0	0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method	0	0	0	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	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss	0	0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss	0	0	0	0	0
Current Period Tax (Expense) Income	0	0	0	0	0
Deferred Tax (Expense) Income	0	0	0	0	0
Taxes Relating to Exchange Differences on Translation of Foreign Operations	0	0	0	0	0

Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets	0	0	0	0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income	0	0	0	0	0
Taxes Relating to Cash Flow Hedges	0	0	0	0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations	0	0	0	0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income	0	0	0	0	0
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income	0	0	0	0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income	0	0	0	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	0	0	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect	0	0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)	0	11.037.980	-1.190.159	35.053.543	4.824.390
TOTAL COMPREHENSIVE INCOME (LOSS)	0	-42.368.017	271.043.227	88.321.195	168.793.006
Total Comprehensive Income Attributable to					
Non-controlling Interests	12	-14.340.399	7.002.660	-5.417.093	17.433.692
Owners of Parent	0	-28.027.618	264.040.567	93.738.288	151.359.314

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		121.002.818	210.164.668
Profit (Loss)		-53.405.997	272.233.386
Profit (Loss) from Continuing Operations		-53.405.997	272.233.386
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		1.021.337.752	272.051.461
Adjustments for depreciation and amortisation expense	10	277.794.186	177.153.687
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6,8	75.366.891	8.023.320
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	10.880.905	4.108.979
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Biological Assets	8	64.485.986	3.914.341
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for Impairment Loss of Goodwill		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Non-current Assets Classified as Held for Sale		0	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		106.080.110	109.957.528
Adjustments for Dividend (Income) Expenses		0	0
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		0	0
Adjustments for Bargain Purchase Gain		0	0
Adjustments for Interest (Income) Expenses		462.378.319	374.221.559
Adjustments for Income Arised from Government Grants		0	0
Adjustments for Losses (Gains) on Barter Transactions		0	0
Adjustments for unrealised foreign exchange losses (gains)		106.205.882	245.751.395
Adjustments for share-based payments		0	0
Adjustments for Manufacturers' Grants		0	0
Adjustments for fair value losses (gains)		-616.610	1.163.144
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for undistributed profits of associates		0	0
Adjustments For Undistributed Profits Of Joint Ventures		0	0
Adjustments for Tax (Income) Expenses	18	-72.827.722	-77.852.695
Other adjustments for non-cash items		0	0
Adjustments for losses (gains) on disposal of non-current assets	16	-764.438	-120.786.291
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners		0	0
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	0
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	0
Other adjustments for which cash effects are investing or financing cash flow		-2.584.395	-559.828
Adjustments Related to Gain and Losses on Net Monetary Position		70.305.529	-445.020.358
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-745.085.967	-249.468.871
Decrease (Increase) in Financial Investments		-126.180.040	0

Decrease (increase) in reserve deposits with Central Bank of Turkey		0	0
Adjustments for decrease (increase) in trade accounts receivable		-919.965.686	-719.023.172
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		65.125.283	223.478.735
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		0	0
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		0	0
Decrease (Increase) In Other Contract Assets		0	0
Decrease (Increase) in Financial Assets Related to Concession Agreements		0	0
Decrease (Increase) in Derivative Financial Assets		0	0
Adjustments for decrease (increase) in inventories		63.430.402	184.317.415
Decrease (Increase) in Biological Assets	8	-15.742.123	-11.657.101
Decrease (Increase) in Prepaid Expenses		-724.956.241	-586.637.125
Adjustments for increase (decrease) in trade accounts payable		994.230.455	667.822.022
Increase (decrease) in Payables due to Finance Sector Operations		0	0
Increase (Decrease) in Employee Benefit Liabilities		6.967.212	37.246.973
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		0	0
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		0	0
Increase (Decrease) In Other Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		0	0
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	0
Increase (Decrease) in Derivative Financial Liabilities		0	0
Increase (Decrease) in Government Grants and Assistance		0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		19.587.078	-87.082.550
Other Adjustments for Other Increase (Decrease) in Working Capital		-107.582.307	42.065.932
Cash Flows from (used in) Operations		222.845.788	294.815.976
Dividends paid		0	0
Dividends received		0	0
Interest paid		0	0
Interest received		0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Rent Paid		0	0
Rent Received		0	0
Cash Outflows from Acquisition of Share or Debt Instruments of Other Business Organizations or Funds		0	0
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds		0	0
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities		0	0
Payments Related with Provisions for Employee Benefits		-89.786.212	-76.211.606
Payments Related with Other Provisions		0	0
Income taxes refund (paid)		-12.056.758	-8.439.702
Other inflows (outflows) of cash		0	0
Net Cash Flows on Discontinuing Operations		0	0
Inflation Effect On Operating Activities		0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-315.710.629	-190.935.138
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		0	0
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	0
Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		0	0
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	0

Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures		0	0
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	1.944.511
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-31.976.474
Proceeds from sales of property, plant, equipment and intangible assets		106.428.834	131.724.779
Purchase of Property, Plant, Equipment and Intangible Assets	10	-422.139.463	-292.627.954
Cash Inflows from Sale of Investment Property		0	0
Cash Outflows from Acquisition of Investment Property		0	0
Cash Inflows from Sales of Assets Held for Sale		0	0
Cash Outflows from Acquisition of Assets Held for Sale		0	0
Cash Inflows from Sale of Biological Assets		0	0
Cash Outflows from Purchase of Biological Assets		0	0
Proceeds from sales of other long-term assets		0	0
Purchase of other long-term assets		0	0
Cash advances and loans made to other parties		0	0
Cash Advances and Loans Made to Related Parties		0	0
Other Cash Advances and Loans Made to Other Parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
Paybacks from Cash Advances and Loans Made to Related Parties		0	0
Paybacks from Other Cash Advances and Loans Made to Other Parties		0	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		0	0
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0	0
Proceeds from government grants		0	0
Dividends received		0	0
Interest paid		0	0
Interest received		0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Income taxes refund (paid)		0	0
Other inflows (outflows) of cash		0	0
Net Cash Flows from Discontinuing Operations		0	0
Inflation Effect On Investing Activities		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-413.141.777	63.309.089
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares		0	0
Proceeds from issuing other equity instruments		0	0
Proceeds from Capital Advances		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares		0	0
Payments to Acquire Entity's Other Equity Instruments		0	0
Cash Outflows Due to Changes in Cross-shareholdings		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares		0	0
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments		0	0
Cash Inflows from Change in Corresponding Participation		0	0
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	0
Proceeds from borrowings	5	901.898.586	1.883.025.579
Proceeds from Loans		399.434.919	1.883.025.579
Proceeds From Issue of Debt Instruments		502.463.667	0
Proceeds from Factoring Transactions		0	0
Proceeds from Other Financial Borrowings		0	0
Repayments of borrowings	5	-620.310.830	-1.340.502.391
Increase in Other Payables to Related Parties		0	0
Decrease in Other Payables to Related Parties		0	0
Payments of Lease Liabilities	5	-41.610.558	-59.894.006
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	0

Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	0
Proceeds from government grants		0	0
Dividends Paid		-36.105.549	-45.900.527
Interest paid		-632.387.681	-407.462.981
Interest Received		15.374.255	34.043.415
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Income taxes refund (paid)		0	0
Other inflows (outflows) of cash		0	0
Net Cash Flows on Discontinuing Operations		0	0
Inflation Effect On Financing Activities		0	0
INFLATION EFFECT		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-607.849.588	82.538.619
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-607.849.588	82.538.619
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		819.540.164	623.391.104
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-29.346.855	-89.089.139
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	182.343.721	616.840.584

		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				
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		225.900.000	2.458.197.003	1.121.662.565	-179.665.274				131.752.412	-1.232.485.283	136.071.077	2.661.432.500	132.907.127	2.794.339.627
	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				48.716.172						76.401.428		125.117.600		125.117.600
	Restated Balances		225.900.000	2.458.197.003	1.170.378.737	-179.665.274				131.752.412	-1.156.083.855	136.071.077	2.786.550.100	132.907.127	2.919.457.227
	Transfers								2.565.257	133.505.820	-136.071.077				
	Total Comprehensive Income (Loss)					-846.939						264.887.506	264.040.567	7.002.660	271.043.227
	Profit (loss)											264.887.506	264.887.506	7.345.880	272.233.386
	Other Comprehensive Income (Loss)					-846.939							-846.939	-343.220	-1.190.159
	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														-26.717.679
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		225.900.000	2.458.197.003	1.170.378.737	-180.512.213				134.317.669	-1.022.578.035	264.887.506	3.050.590.667	113.192.108	3.163.782.775	
	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		225.900.000	2.458.197.003	1.196.831.106	-164.047.988				134.317.669	-1.098.979.463	379.059.449	3.131.277.776	120.798.121	3.252.075.897
	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				52.719.974						76.401.428	-7.737.875	121.383.527		121.383.527
	Restated Balances		225.900.000	2.458.197.003	1.249.551.080	-164.047.988				134.317.669	-1.022.578.035	371.321.574	3.252.661.303	120.798.121	3.373.459.424
	Transfers								10.118.426	361.203.148	-371.321.574				
	Total Comprehensive Income (Loss)					11.259.886							-28.027.618	-14.340.399	-42.368.017
	Profit (loss)												-39.287.504	-39.287.504	-14.118.493
	Other Comprehensive Income (Loss)					11.259.886									-53.405.997
	Issue of equity												11.259.886	-221.906	11.037.980
	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										-60.278.830		-60.278.830		-10.468.452	-70.747.282
	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		225.900.000	2.458.197.003		1.249.551.080	-152.788.102			144.436.095	-721.653.717	-39.287.504	3.164.354.855	95.989.270	3.260.344.125