Date and time of publication on KAP: 07.11.2026 09:36:22
https://www.kap.org.tr/en/Bildirim/1694507

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet 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 Eylül 2026 tarihli ilişikteki ara dönem finansal durum tablosunun, aynı tarihte sona eren dokuz 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, 7 Kasım 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	378.038.658	615.003.995
Financial Investments		0	0
Time Deposits	5	0	0
Trade Receivables		1.455.506.290	1.411.991.568
Trade Receivables Due From Related Parties	6	35.010	137.199
Trade Receivables Due From Unrelated Parties	7	1.455.471.280	1.411.854.369
Other Receivables		25.335.862	34.354.213
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	25.335.862	34.354.213
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Hedging	9	0	0
Inventories	9	1.770.188.525	1.441.079.854
Prepayments		45.765.693	29.806.262
Prepayments to Unrelated Parties	10	45.765.693	29.806.262
Current Tax Assets	11	256.854	43.852.958
Other current assets		155.601.540	176.038.526
Other Current Assets Due From Unrelated Parties	11	155.601.540	176.038.526
SUB-TOTAL		**3.830.693.422**	**3.752.127.376**
Total current assets		**3.830.693.422**	**3.752.127.376**
NON-CURRENT ASSETS			
Financial Investments		1.561.340	9.549.080
Time Deposits	5	1.561.340	9.549.080
Other Receivables		19.406	19.406
Other Receivables Due From Unrelated Parties	8	19.406	19.406
Investment property	12	136.431.929	136.431.929
Property, plant and equipment	13	2.207.967.204	2.274.704.454
Land and Premises		696.369.106	696.369.106
Land Improvements		800.585	842.616
Buildings		778.356.400	793.243.295
Machinery And Equipments		712.173.612	764.456.064
Vehicles		7.068.500	9.043.475
Fixtures and fittings		12.530.242	10.231.505
Construction in Progress		0	0
Other property, plant and equipment		668.759	518.393
Intangible assets and goodwill		1.546.655	778.614
Other intangible assets	14	1.546.655	778.614
Prepayments			0
Total non-current assets		**2.347.526.534**	**2.421.483.483**
Total assets		**6.178.219.956**	**6.173.610.859**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.300.249.489	1.042.040.095
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		1.300.249.489	1.042.040.095
Bank Loans	16	1.300.249.489	1.042.040.095
Other Financial Liabilities		14.854.577	19.777.237
Other Miscellaneuous Financial Liabilities	16	14.854.577	19.777.237
Trade Payables		121.999.271	125.855.594
Trade Payables to Related Parties	6	19.800	28.285
Trade Payables to Unrelated Parties	7	121.979.471	125.827.309
Employee Benefit Obligations	18	17.262.068	16.741.183
Other Payables		616.359	266.177
Other Payables to Related Parties	6	154.924	136.617
Other Payables to Unrelated Parties	8	461.435	129.560
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Hedging	16	0	0
Deferred Income Other Than Contract Liabilities		19.684.448	39.797.207

Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	19.684.448	39.797.207
Current provisions		6.043.385	6.403.964
Current provisions for employee benefits	17	5.574.985	6.007.797
Other current provisions	19	468.400	396.167
Other Current Liabilities		70.126.266	120.919.390
Other Current Liabilities to Unrelated Parties	19	70.126.266	120.919.390
SUB-TOTAL		**1.550.835.863**	**1.371.800.847**
Total current liabilities		**1.550.835.863**	**1.371.800.847**
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		7.418.473	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	7.418.473	0
Non-current provisions		31.377.072	37.864.174
Non-current provisions for employee benefits	17	31.377.072	37.864.174
Deferred Tax Liabilities	26	412.525.582	388.561.591
Total non-current liabilities		**451.321.127**	**426.425.765**
Total liabilities		**2.002.156.990**	**1.798.226.612**
EQUITY			
Equity attributable to owners of parent	20	4.176.062.966	4.375.384.247
Issued capital		20.000.000	20.000.000
Inflation Adjustments on Capital		859.110.499	859.110.499
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		695.343.117	685.792.679
Gains (Losses) on Revaluation and Remeasurement		695.343.117	685.792.679
Increases (Decreases) on Revaluation of Property, Plant and Equipment		747.593.504	747.593.504
Gains (Losses) on Remeasurements of Defined Benefit Plans		-52.250.387	-61.800.825
Restricted Reserves Appropriated From Profits		265.341.266	259.051.304
Legal Reserves		265.341.266	259.051.304
Prior Years' Profits or Losses		2.481.173.053	2.703.288.705
Current Period Net Profit Or Loss		-144.904.969	-151.858.940
Total equity		**4.176.062.966**	**4.375.384.247**
Total Liabilities and Equity		**6.178.219.956**	**6.173.610.859**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3,21	4.650.867.675	5.173.177.167	1.635.414.544	1.886.702.434
Cost of sales	3,21	-4.177.130.739	-4.579.619.343	-1.510.122.853	-1.643.199.392
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		473.736.936	593.557.824	125.291.691	243.503.042
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)		473.736.936	593.557.824	125.291.691	243.503.042
General Administrative Expenses	22	-49.628.481	-49.454.088	-14.873.746	-13.958.772
Marketing Expenses	22	-354.194.222	-372.751.731	-125.661.283	-132.197.100
Other Income from Operating Activities	23	637.950.046	526.395.020	238.985.723	187.769.567
Other Expenses from Operating Activities	23	-127.772.570	-124.553.926	-24.666.784	-31.575.949
Other gains (losses)		0	0		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		580.091.709	573.193.099	199.075.601	253.540.788
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		-10.376.119	-804.976	-263.048	-804.976
Investment Activity Expenses		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)		569.715.590	572.388.123	198.812.553	252.735.812
Finance income	25	47.865.267	125.110.900	19.693.937	24.772.940
Finance costs	25	-270.955.840	-461.140.335	-109.922.409	-118.101.836

Gains (losses) on net monetary position		-392.414.481	-404.137.712	-72.949.384	-63.191.726
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-45.789.464	-167.779.024	35.634.697	96.215.190
Tax (Expense) Income, Continuing Operations		-99.115.505	-48.191.235	-16.806.593	-55.667.060
Current Period Tax (Expense) Income	26	-76.515.862	-47.031.374	-18.608.229	-41.016.890
Deferred Tax (Expense) Income	26	-22.599.643	-1.159.861	1.801.636	-14.650.170
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-144.904.969	-215.970.259	18.828.104	40.548.130
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0		
PROFIT (LOSS)		-144.904.969	-215.970.259	18.828.104	40.548.130
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-144.904.969	-215.970.259	18.828.104	40.548.130
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 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)	19	-144.904.969	-215.970.259	18.828.104	40.548.130
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**9.550.438**	**3.518.973**	**-4.231.830**	**-2.224.523**
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	10.914.786	4.691.965	-4.836.377	-2.966.032
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		-1.364.348	-1.172.992	604.547	741.509
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	-1.364.348	-1.172.992	604.547	741.509
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)		**9.550.438**	**3.518.973**	**-4.231.830**	**-2.224.523**

TOTAL COMPREHENSIVE INCOME (LOSS)		**-135.354.531**	**-212.451.286**	**14.596.274**	**38.323.607**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-135.354.531	-212.451.286	14.596.274	38.323.607

Statement of cash flows (Direct Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-592.510.831**	**-284.090.536**
Cash Receipts From Operating Activities		4.264.149.937	4.063.172.254
Receipts from sales of goods and rendering of services	7,20	4.242.145.940	4.034.695.094
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	24	22.003.997	28.477.160
Cash Payments From Operating Activities		-4.677.280.539	-4.630.264.491
Payments to suppliers for goods and services	7,20	-4.664.653.097	-4.467.785.284
Cash Payments from Interest, Fees, Commissions and other revenues	24	-12.627.442	-162.479.207
Net Cash Flows From (Used in) Operations		**-413.130.602**	**-567.092.237**
Interest paid	24	-49.078.701	-74.993.740
Interest received	24	36.803.784	78.343.427
Income taxes refund (paid)	11,26	-1.989.418	-1.758.963
Other inflows (outflows) of cash		45.222.740	-4.382.743
Net Cash Flows on Discontinuing Operations		-210.338.634	285.793.720
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-12.904.683**	**-42.797.545**
Proceeds from sales of property, plant, equipment and intangible assets		7.111.265	17.600.079
Proceeds from sales of intangible assets	13	7.111.265	17.600.079
Purchase of Property, Plant, Equipment and Intangible Assets		-20.015.948	-60.397.624
Purchase of property, plant and equipment	13	-18.660.834	-59.973.559
Purchase of intangible assets	14	-1.355.114	-424.065
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**368.450.177**	**-117.542.346**
Proceeds from borrowings		1.157.612.670	924.613.901
Proceeds from Other Financial Borrowings	15	1.157.612.670	924.613.901
Repayments of borrowings		-725.195.743	-1.042.156.247
Cash Outflows from Other Financial Liabilities	15	-725.195.743	-1.042.156.247
Dividends Paid		-63.966.750	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-236.965.337	-444.430.427
Net increase (decrease) in cash and cash equivalents		-236.965.337	-444.430.427
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**615.003.995**	**893.802.744**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**378.038.658**	**449.372.317**

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 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	19	**20.000.000**	**859.110.499**	**-60.753.818**	**476.104.055**			**259.051.304**	**3.062.368.806**	**-359.080.101**	**4.256.800.745**		**4.256.800.745**
	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	-359.080.101	359.080.101	0		0
	Total Comprehensive Income (Loss)				3.518.973						-215.970.258	-212.451.286		-212.451.286
	Profit (loss)										-215.970.258	-215.970.258		-215.970.258
	Other Comprehensive Income (Loss)				3.518.973							3.518.972		3.518.972
	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**	**859.110.499**	**-57.234.845**	**476.104.055**			**259.051.304**	**2.703.288.705**	**-215.970.258**	**4.044.349.459**		**4.044.349.459**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	19	**20.000.000**	**859.110.499**	**-61.800.825**	**747.593.504**			**259.051.304**	**2.703.288.705**	**-151.858.940**	**4.375.384.247**		**4.375.384.247**
	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								62.589.962	-158.148.902	151.858.940	0		0
	Total Comprehensive Income (Loss)				9.550.438	0					-144.904.969	-135.354.531		-135.354.531
	Profit (loss)										-144.904.969	-144.904.969		-144.904.969
	Other Comprehensive Income (Loss)				9.550.438	0						9.550.438		9.550.438
	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 - 30.09.2026											-63.966.750		-63.966.750		-63.966.750
	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**	**859.110.499**	**-52.250.387**	**747.593.504**				**265.341.266**	**2.481.173.053**	**-144.904.969**	**4.176.062.966**		**4.176.062.966**