



KAMUYU AYDINLATMA PLATFORMU

REYSAŞ TAŞIMACILIK VE LOJİSTİK TİCARET A.Ş.
Financial Report
Consolidated
2018 - 4. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	BİLGİLİ BAĞIMSIZ DENETİM A.Ş.
Audit Type	Continuous
Audit Result	Positive

REYSAŞ TAŞIMACILIK VE LOJİSTİK TİCARET A.Ş.

31 ARALIK 2018 TARİHİNDE SONA EREN HESAP DÖNEMİNE AİT

KONSOLİDE FİNANSAL TABLOLARLA İLGİLİ

BAĞIMSIZ DENETİM RAPORU

Reysaş Taşımacılık ve Lojistik Ticaret A.Ş.

Genel Kurulu'na:

A. Konsolide Finansal Tabloların Bağımsız Denetimi

1. Görüş

Reysaş Taşımacılık ve Lojistik Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 31 Aralık 2018 tarihli konsolide finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; konsolide kâr veya zarar ve konsolide diğer kapsamlı gelir tablosu, konsolide özkaynaklar değişim tablosu ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özeti de dâhil olmak üzere konsolide finansal tablo dipnotlarından oluşan konsolide finansal tablolarını denetlemiş bulunuyoruz.

Görüşümüze göre, ilişikteki konsolide finansal tablolar Grup'un 31 Aralık 2018 tarihi itibarıyla konsolide finansal durumunu ve aynı tarihte sona eren hesap dönemine ait konsolide finansal performansını ve konsolide nakit akışlarını Türkiye Muhasebe Standartları'na ("TMS") uygun olarak, tüm önemli yönleriyle, gerçeğe uygun bir biçimde sunmaktadır.

2. Görüşün Dayanağı

Yaptığımız bağımsız denetim, Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Denetim Standartları'nın bir parçası olan Bağımsız Denetim Standartları'na ("BDS") ve Sermaye Piyasası Kurulu tarafından yayımlanan bağımsız denetim standartlarına uygun olarak yürütülmüştür. Bu standartlar kapsamındaki sorumluluklarımız, raporumuzun "Bağımsız Denetçinin Konsolide Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları" bölümünde ayrıntılı bir şekilde açıklanmıştır. KGK tarafından yayımlanan Bağımsız Denetçiler için Etik Kurallar ("Etik Kurallar") ile konsolide finansal tabloların bağımsız denetimiyle ilgili mevzuatta yer alan etik hükümlere uygun olarak Grup'tan bağımsız olduğumuzu beyan ederiz. Etik Kurallar ve mevzuat kapsamındaki etiğe ilişkin diğer sorumluluklar da tarafımızca yerine getirilmiştir. Bağımsız denetim sırasında elde ettiğimiz bağımsız denetim kanıtlarının, görüşümüzün oluşturulması için yeterli ve uygun bir dayanak oluşturduğuna inanıyoruz.

3. Kilit Denetim Konuları

Kilit denetim konuları, mesleki muhakememize göre cari döneme ait konsolide finansal tabloların bağımsız denetiminde en çok önem arz eden konulardır. Kilit denetim konuları, bir bütün olarak konsolide finansal tabloların bağımsız denetimi çerçevesinde ve konsolide finansal tablolara ilişkin görüşümüzün oluşturulmasında ele alınmış olup, bu konular hakkında ayrı bir görüş bildirmiyoruz.

3. Kilit Denetim Konuları (devamı)

<i>Kilit denetim konuları</i>	Konunun denetimde nasıl ele alındığı
<p>Taşıtlara İlişkin Muhasebeleştirme(Finansal tablolara ilişkin Dipnot 24'e bakınız)</p> <p>Grup şirketi taşımacılık sektöründe faaliyet göstermekte olup taşımacılığın önemli bir kısmı kara yolu taşımacılığına dayanmaktadır. Dolayısıyla karayolu taşımacılığına ilişkin faaliyetini yerine getirmek amacıyla işletmenin 88.902.637 TL tutarında taşıtı bulunmaktadır.</p> <p>Taşıtların muhasebeleştirilmesi; taşıtların faydalı ömürleri ile kalıntı değerlerinin belirlenmesi bağlamında amortisman tabi tutulması Grup için büyük önem arz etmektedir.</p> <p>Fiziksel, ekonomik ve ticari değerlendirmeler dikkate alındığında taşımacılıkta kullanılan taşıtların faydalı ömürlerinin ve kalıntı değerlerinin belirlenmesi önemli muhasebe muhakemelerini gerektirmektedir.</p> <p>Taşımacılıkta kullanılan taşıtlar için zamana bağlı olarak yapılan harcamaların taşıtın maliyetine dâhil edilmesi gereken değer artırıcı bir unsur mu yoksa döneme gider yazılması gereken bir bakım onarım harcaması mı olduğu önemli muhasebe değerlendirmelerini gerektirmektedir.</p>	<p>Bu alanda uyguladığımız denetim prosedürlerimiz aşağıdakileri içermektedir:</p> <p>-Faydalı ömür ve kalıntı değer tahminleri Grup'un filo planına, son dönemlerde yapmış olduğu taşıt alım/kiralama işlemleri ve sözleşme hakları ile karşılaştırdık.</p> <p>-Grup filosundaki taşıtların ayrıştırılmış önemli taşıt parçalarını ve ömürlerini sektörel uygulamalarla karşılaştırdık.</p> <p>-Grup'un amortisman politikalarını, taşıtların ve ilgili ekipmanların tahmini faydalı ömürlerini ve kalıntı değerleri ile ilgili yönetimin taşıtlara ilişkin değerlendirmelerini analiz ettik.</p> <p>- İlk kayda alma işleminden sonra taşıtlara ilişkin yapılan harcamaların aktifleştirildiği mi yoksa gider mi kaydedildiğini inceledik.</p>

Taşımacılık faaliyetlerinde birçok taşıt kullanılması ve bunların envanterinin çıkarılması ve ayrıca takip sistemleri ile taşıtların amaçları dışında kullanılıp kullanılmadığı hasılatın doğru hesaplanması açısından önem arz etmektedir.

-Amortisman giderlerine ilişkin hesaplamaları tekrar yaptık.

- Araç takip sisteminin etkinliğine dönük olarak değerlendirmelerde bulunduk.

3. Kilit Denetim Konuları (devamı)

<i>Kilit denetim konuları</i>	<i>Konunun denetimde nasıl ele alındığı</i>
<p>Finansal Borçlanmalar(Finansal tablolara ilişkin Dipnot 9'a bakınız)</p> <p>Şirket'in finansal tablolarında kısa ve uzun vadede 55.500.202 Avro, 77.160.768 USD ve 429.619.228 TL olmak üzere toplam 1.170.109.530 TL Karşılığı tutarında finansal borçları bulunmakta olup, Şirket'in pasif büyüklüğünün önemli bir kısmını oluşturmaktadır.</p> <p>Şirket finansal borçlarını etkin faiz yöntemi kullanarak iskonto edilmiş maliyeti üzerinden göstermektedir. Finansal borçların iskonto edilmiş maliyetlerinin hesaplanması ve mutabakatı tarafımızca kilit bir denetim konusu olarak değerlendirilmiştir.</p>	<p>Denetim prosedürlerimiz finansal borçların doğruluğunu sorgulamak üzerine tasarlanmıştır.</p> <p>Şirket'in finansal borç bakiyelerine ilişkin doğrulamalar temin edilmiştir. Şirket'in finansal borçlar için hesaplamış olduğu iç verim oranları ve iskonto çalışmaları yeniden hesaplanarak test edilmiştir.</p> <p>Finansal borçlara ilişkin finansal tablo notlarında yer alan açıklamalar incelenmiş ve bu notlarda yer verilen bilgilerin yeterliliğini değerlendirilmiştir.</p>

4. Yönetimin ve Üst Yönetimden Sorumlu Olanların Konsolide Finansal Tablolara İlişkin Sorumlulukları

Grup yönetimi; konsolide finansal tabloların TMS'lere uygun olarak hazırlanmasından, gerçeğe uygun bir biçimde sunumundan ve hata veya hile kaynaklı önemli yanlışlık içermeyecek şekilde hazırlanması için gerekli gördüğü iç kontrolden sorumludur.

Konsolide Finansal tabloları hazırlarken yönetim; Grup'un sürekliliğini devam ettirme kabiliyetinin değerlendirilmesinden, gerektiğinde süreklilikle ilgili hususları açıklamaktan ve Grup'u tasfiye etme ya da ticari faaliyeti sona erdirmeye niyeti ya da mecburiyeti bulunmadığı sürece işletmenin sürekliliği esasını kullanmaktan sorumludur.

Üst yönetimden sorumlu olanlar, Grup'un finansal raporlama sürecinin gözetiminden sorumludur.

5. Bağımsız Denetçinin Konsolide Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları

Bir bağımsız denetimde, biz bağımsız denetçilerin sorumlulukları şunlardır:

Amacımız, bir bütün olarak finansal tabloların hata veya hile kaynaklı önemli yanlışlık içerip içermediğine ilişkin makul güvence elde etmek ve görüşümüzü içeren bir bağımsız denetçi raporu düzenlemektir. BDS'lere ve Sermaye Piyasası Kurulu tarafından yayımlanan bağımsız denetim standartlarına uygun olarak yürütülen bir bağımsız denetim sonucunda verilen makul güvence; yüksek bir güvence seviyesidir ancak, var olan önemli bir yanlışlığın her zaman tespit edileceğini garanti etmez. Yanlışlıklar hata veya hile kaynaklı olabilir. Yanlışlıkların, tek başına veya toplu olarak, finansal tablo kullanıcılarının bu konsolide tablolara istinaden alacakları ekonomik kararları etkilemesi makul ölçüde bekleniyorsa bu yanlışlıklar önemli olarak kabul edilir.

BDS'lere ve Sermaye Piyasası Kurulu tarafından yayımlanan bağımsız denetim standartlarına uygun olarak yürütülen bağımsız denetimin gereği olarak, bağımsız denetim boyunca mesleki muhakememizi kullanmakta ve meslekî şüphecilüğimizi sürdürmekteyiz. Tarafımızca ayrıca:

Konsolide finansal tablolardaki hata veya hile kaynaklı "önemli yanlışlık" riskleri belirlenmekte ve değerlendirilmekte; bu risklere karşılık veren denetim prosedürleri tasarlanmakta ve uygulanmakta ve görüşümüze dayanak teşkil edecek yeterli ve uygun denetim kanıtı elde edilmektedir. Hile; muvazaa, sahtekârlık, kasıtlı ihmal, gerçeğe aykırı beyan veya iç kontrol ihlali fiillerini içerebildiğinden, hile kaynaklı önemli bir yanlışlığı tespit edememe riski, hata kaynaklı önemli bir yanlışlığı tespit edememe riskinden yüksektir.

Grup'un iç kontrolünün etkinliğine ilişkin bir görüş bildirmek amacıyla değil ama duruma uygun denetim prosedürlerini tasarlamak amacıyla denetimle ilgili iç kontrol değerlendirilmektedir.

Yönetim tarafından kullanılan muhasebe politikalarının uygunluğu ile yapılan muhasebe tahminleri ile ilgili açıklamaların makul olup olmadığı değerlendirilmektedir.

Elde edilen denetim kanıtlarına dayanarak Grup'un sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek olay veya şartlarla ilgili önemli bir belirsizliğin mevcut olup olmadığı hakkında ve yönetimin işletmenin sürekliliği esasının kullanılmasının uygunluğu hakkında sonuca varılmaktadır. Önemli bir belirsizliğin mevcut olduğu sonucuna varmamız hâlinde, raporumuzda, finansal tablolardaki ilgili açıklamalara dikkat çekmemiz ya da bu açıklamaların yetersiz olması durumunda olumlu görüş dışında bir görüş vermemiz gerekmektedir. Vardığımız sonuçlar, bağımsız denetçi raporu tarihine kadar elde edilen denetim kanıtlarına dayanmaktadır. Bununla birlikte, gelecekteki olay veya şartlar Grup'un sürekliliğini sona erdirebilir.

5. Bağımsız Denetçinin Konsolide Finansal Tabloların Bağımsız Denetimine İlişkin Sorumlulukları (devamı)

Konsolide finansal tabloların açıklamaları dâhil olmak üzere, genel sunumu, yapısı ve içeriği ile bu tabloların, temelini oluşturan işlem ve olayları gerçeğe uygun sunumu sağlayacak şekilde yansıtıp yansıtmadığı değerlendirilmektedir.

Konsolide finansal tablolar hakkında görüş vermek amacıyla, Grup içerisindeki işletmelere veya faaliyet bölümlerine ilişkin finansal bilgiler hakkında yeterli ve uygun denetim kanıtı elde edilmektedir. Grup denetiminin yönlendirilmesinden, gözetiminden ve yürütülmesinden sorumluyuz. Verdiğimiz denetim görüşünden de tek başımıza sorumluyuz.

Diğer hususların yanı sıra, denetim sırasında tespit ettiğimiz önemli iç kontrol eksiklikleri dâhil olmak üzere, bağımsız denetimin planlanan kapsamı ve zamanlaması ile önemli denetim bulgularını üst yönetimden sorumlu olanlara bildirmekteyiz.

Bağımsızlığa ilişkin etik hükümlere uygunluk sağladığımızı üst yönetimden sorumlu olanlara bildirmiş bulunmaktayız. Ayrıca bağımsızlık üzerinde etkisi olduğu düşünülebilecek tüm ilişkiler ve diğer hususlar ile varsa, ilgili önlemleri üst yönetimden sorumlu olanlara iletmış bulunmaktayız.

Üst yönetimden sorumlu olanlara bildirilen konular arasından, cari döneme ait konsolide finansal tabloların bağımsız denetiminde en çok önem arz eden konuları yani kilit denetim konularını belirlemekteyiz. Mevzuatın konunun kamuya açıklanmasına izin vermediği durumlarda veya konuyu kamuya açıklamanın doğuracağı olumsuz sonuçların, kamuya açıklamanın doğuracağı kamu yararını aşacağına makul şekilde beklendiği oldukça istisnai durumlarda, ilgili hususun bağımsız denetçi raporumuzda bildirilmemesine karar verebiliriz.

B. Mevzuattan Kaynaklanan Diğer Yükümlülükler

1. 6102 sayılı Türk Ticaret Kanunu'nun ("TTK") 402. Maddesi'nin dördüncü fıkrası uyarınca, Şirket'in 1 Ocak - 31 Aralık 2018 hesap döneminde defter tutma düzeninin, kanun ile şirket esas sözleşmesinin finansal raporlamaya ilişkin hükümlerine uygun olmadığına dair önemli bir hususa rastlanmamıştır.

2. TTK'nın 402. Maddesi'nin dördüncü fıkrası uyarınca, Yönetim Kurulu tarafımıza denetim kapsamında istenen açıklamaları yapmış ve istenen belgeleri vermiştir.

3. TTK'nın 398. Maddesi'nin dördüncü fıkrası uyarınca düzenlenen Riskin Erken Saptanması Sistemi ve Komitesi Hakkında Denetçi Raporu 04 Mart 2019 tarihinde Şirket'in Yönetim Kurulu'na sunulmuştur.

Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Hilmi Kirday'dır.

İstanbul, 04 Mart 2019

BİLGİLİ BAĞIMSIZ DENETİM A.Ş.

Member firm of AGN International

Hilmi KIRDAY

Sorumlu Denetçi, YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.12.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	7	97.277.401	147.152.444
Cash Accounts Regarding Real Estate Projects		0	0
Financial Investments	8	181.017	24.027
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		181.017	24.027
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		181.017	24.027
Financial Assets Designated at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Financial Assets Given As Collateral		0	0
Trade Receivables		63.787.324	42.067.836
Trade Receivables Due From Related Parties	6	7.991.935	6.795.844
Trade Receivables Due From Unrelated Parties	11	55.795.389	35.271.992
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Reserve Deposits with the Central Bank of the Republic Turkey		0	0
Other Receivables		35.316.465	31.057.721
Other Receivables Due From Related Parties	6	33.278.031	29.360.720
Other Receivables Due From Unrelated Parties	12	2.038.434	1.697.001
Receivables from Ongoing Construction or Service Contracts		0	0
Related Party Receivables From Ongoing Construction or Service Contracts		0	0
Unrelated Party Receivables From Ongoing Construction or Service Contracts		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories	14	1.985.976	1.626.652
Inventories Work-in Progress		0	0
Biological Assets		0	0
Prepayments		22.759.077	15.761.274
Prepayments to Related Parties	6	10.681.340	60.596
Prepayments to Unrelated Parties	15	12.077.737	15.700.678
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets	18	1.414.779	520.905
Current Non-cash Free Collaterals that can be Used		0	0
Other current assets		11.583.115	24.664.638
Other Current Assets Due From Related Parties	6	0	0
Other Current Assets Due From Unrelated Parties	19	11.583.115	24.664.638
SUB-TOTAL		234.305.154	262.875.497
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0

Non-current Assets or Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current assets		234.305.154	262.875.497
NON-CURRENT ASSETS			
Financial Investments	8	0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-Sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated As at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Investments in subsidiaries, joint ventures and associates		0	0
Trade Receivables	11	0	0
Trade Receivables Due From Related Parties	6	0	0
Trade Receivables Due From Unrelated Parties	11	0	0
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables		1.410.397	1.161.755
Other Receivables Due From Related Parties	6	0	0
Other Receivables Due From Unrelated Parties	12	1.410.397	1.161.755
Receivables from Ongoing Construction or Service Contracts		0	0
Related Party Receivables From Ongoing Construction or Service Contracts		0	0
Unrelated Party Receivables From Ongoing Construction or Service Contracts		0	0
Financial Assets regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories	14	29.742.179	29.742.179
Investments accounted for using equity method	22	26.149.201	25.914.748
Biological assets		0	0
Investment property	23	683.993.084	451.231.150
Investment Properties Work in Progress		0	0
Property, plant and equipment	24	382.666.461	512.670.424
Land and Premises	24	225.763.126	232.942.786
Land Improvements	24	7.953.337	8.155.510
Buildings	24	23.267.999	19.593.816
Machinery And Equipments	24	40.326.448	20.842.336
Vehicles	24	40.407.185	40.400.858
Fixtures and fittings	24	1.108.236	878.955
Leasehold Improvements	24	1.403.800	0
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress	24	42.436.330	189.856.163
Operational Lease Assets		0	0
Other property, plant and equipment		0	0
Intangible assets and goodwill	25	0	7.944
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights		0	0
Patents		0	0
Brand names		0	0
Licenses	25	0	7.729
Computer Softwares	25	0	215
Capitalized Development Costs		0	0
Other intangible assets	25	0	0
Prepayments		18.795.395	20.563.851

Prepayments to Related Parties	6	0	0
Prepayments to Unrelated Parties	15	18,795,395	20,563,851
Deferred Tax Asset	31	0	74,003
Current Tax Assets, Non-current	18	0	0
Non-current Non-cash Free Collaterals that can be Used		0	0
Other Non-current Assets	19	0	0
Other Non-Current Assets Due From Related Parties		0	0
Other Non-Current Assets Due From Unrelated Parties		0	0
Total non-current assets		1,142,756,717	1,041,366,054
Total assets		1,377,061,871	1,304,241,551
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	423,439,581	314,133,305
Current Borrowings From Related Parties		0	0
Bank Loans		0	0
Leasing Debts		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Borrowings From Unrelated Parties		423,439,581	314,133,305
Bank Loans	9	386,331,335	288,789,887
Leasing Debts	9	37,108,246	25,343,418
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Portion of Non-current Borrowings	8	0	0
Current Portion of Non-current Borrowings from Related Parties		0	0
Bank Loans		0	0
Leasing Debts		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Bank Loans		0	0
Leasing Debts		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables		48,290,133	55,228,245
Trade Payables to Related Parties	6	24,308,632	20,735,877
Trade Payables to Unrelated Parties	11	23,981,501	34,492,368
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations	13	1,172,583	1,523,948
Other Payables		51,669,548	60,322,117
Other Payables to Related Parties	6	41,342,118	52,503,521
Other Payables to Unrelated Parties	12	10,327,430	7,818,596
Payables due to Ongoing Construction or Service Contracts		0	0
Payables to Related Parties due to Ongoing Construction or Service Contracts		0	0
Payables to Unrelated Parties due to Ongoing Construction or Service Contracts		0	0
Liabilities Due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government Grants		0	0
Deferred Income		12,885,472	9,042,112
Deferred Income From Related Parties	6	0	0
Deferred Income from Unrelated Parties	15	12,885,472	9,042,112
Current tax liabilities, current	17	0	639,687
Current provisions		568,040	465,100
Current provisions for employee benefits	20	568,040	465,100
Insurance Technical Reserves		0	0
Other current provisions	20	0	0
Other Current Liabilities	19	0	305,421
Other Current Liabilities to Related Parties		0	0

Other Current Liabilities to Unrelated Parties	19	0	305.421
SUB-TOTAL		538.025.357	441.659.935
Liabilities included in disposal groups classified as held for sale		0	0
Liabilities Included in Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current liabilities		538.025.357	441.659.935
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	746.669.949	657.398.163
Long Term Borrowings From Related Parties		0	0
Bank Loans		0	0
Leasing Debts		0	0
Issued Debt Instruments		0	0
Other Long-term borrowings		0	0
Long Term Borrowings From Unrelated Parties		746.669.949	657.398.163
Bank Loans	9	686.171.290	596.431.459
Leasing Debts	9	60.498.659	60.966.704
Issued Debt Instruments		0	0
Other long-term borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables	11	0	0
Trade Payables To Related Parties		0	0
Trade Payables To Unrelated Parties		0	0
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations		0	0
Other Payables		2.362.604	1.818.062
Other Payables to Related Parties	6	0	0
Other Payables to Unrelated parties	12	2.362.604	1.818.062
Payables due to Ongoing Construction or Service Contracts		0	0
Payables to Related Parties due to Ongoing Construction or Service Contracts		0	0
Payables to Unrelated Parties due to Ongoing Construction or Service Contracts		0	0
Liabilities due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government grants		0	0
Deferred Income	15	14.910.084	21.444.085
Deferred Income From Related Parties	6	0	0
Deferred Income from Unrelated Parties	15	14.910.084	21.444.085
Non-current provisions		13.141.358	11.720.516
Non-current provisions for employee benefits	20	4.638.599	4.023.274
General Provisions		0	0
Free Provisions for Contingencies		0	0
Insurance Technical Reserves		0	0
Other non-current provisions	20	8.502.759	7.697.242
Current Tax Liabilities		0	0
Deferred Tax Liabilities	31	3.707.598	0
Other non-current liabilities	19	0	0
Other Non-Current Liabilities to Related Parties		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		780.791.593	692.380.826
Total liabilities		1.318.816.950	1.134.040.761
EQUITY			
Equity attributable to owners of parent		45.729.719	118.089.213
Issued capital	26	119.350.000	119.350.000
Inflation Adjustments on Capital	26	40.859	40.859
Balancing Account for Merger Capital		0	0
Additional Capital Contribution of Shareholders		0	0
Capital Advance		0	0
Treasury Shares (-)	26	-2.177.230	-2.177.230
Capital Adjustments due to Cross-Ownership (-)		0	0
Share Premium (Discount)	26	0	0

Effects of Business Combinations Under Common Control			0	0
Put Option Revaluation Fund Related with Non-controlling Interests			0	0
Share Based payments (-)			0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss			9.978.379	10.324.445
Gains (Losses) from investments in equity instruments			0	0
Gains (Losses) on Revaluation and Remeasurement	26		9.978.379	10.324.445
Increases (Decreases) on Revaluation of Property, Plant and Equipment	26		8.898.510	8.898.510
Increases (Decreases) on Revaluation of Intangible assets			0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	26		1.079.869	1.425.935
Other Revaluation Increases (Decreases)			0	0
Gains (Losses) Due to 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 Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss			0	0
Exchange Differences on Translation			0	0
Other Gains (Losses)	26		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	26		0	0
Exchange Differences on Translation			0	0
Gains (Losses) on Hedge			0	0
Gains (Losses) on Cash Flow Hedges			0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations			0	0
Other Gains (Losses) on Hedge			0	0
Gains (Losses) on Revaluation and Reclassification			0	0
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets			0	0
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income			0	0
Other Gains (Losses) on Revaluation and Reclassification			0	0
Change in Value of Time Value of Options			0	0
Change in Value of Forward Elements of Forward Contracts			0	0
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
Other Gains (Losses)			0	0
Restricted Reserves Appropriated From Profits			52.813.389	43.978.355
Profit from Sales of Participation Shares or Property that will be Added to Share Capital			39.517.812	31.790.583
Legal Reserves	26		11.118.347	10.010.542
Treasury Share Reserves	26		2.177.230	2.177.230
Venture Capital Fund			0	0
Other Restricted Profit Reserves			0	0
Other equity interest			0	0
Other reserves			0	0
Advance Dividend Payments (Net) (-)			0	0
Prior Years' Profits or Losses	26		-61.746.858	-38.230.591
Current Period Net Profit Or Loss			-72.528.820	-15.196.625
Non-controlling interests			12.515.202	52.111.577
Total equity			58.244.921	170.200.790
Total Liabilities and Equity			1.377.061.871	1.304.241.551

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 31.12.2018	Previous Period 01.01.2017 - 31.12.2017
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	27	541.498.558	449.649.155
Cost of sales	27	-388.859.046	-342.352.835
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		152.639.512	107.296.320
Revenue from Finance Sector Operations		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
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
Change in Fair Value of Biological Assets		0	0
GROSS PROFIT (LOSS)		152.639.512	107.296.320
General Administrative Expenses		-6.670.870	-4.825.971
Marketing Expenses		-2.445.648	-1.542.244
Research and development expense		0	0
Other Income from Operating Activities	28	36.914.300	20.249.325
Other Expenses from Operating Activities	28	-24.890.545	-10.234.521
Other gains (losses)		0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		155.546.749	110.942.909
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	29	2.364.908	1.646.048
Investment Activity Expenses	29	-117.274	-9.280.200
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	22	2.199.150	1.931.480
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)		159.993.533	105.240.237
Finance income	30	217.297.104	23.964.800
Finance costs	30	-484.046.060	-154.485.494

Gains (losses) on net monetary position		0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-106.755.423	-25.280.457
Tax (Expense) Income, Continuing Operations		-3.860.385	-4.578.379
Current Period Tax (Expense) Income	18	0	-3.623.818
Deferred Tax (Expense) Income	31	-3.860.385	-954.561
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-110.615.808	-29.858.836
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0
PROFIT (LOSS)		-110.615.808	-29.858.836
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-38.086.988	-14.662.211
Owners of Parent		-72.528.820	-15.196.625
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	34	-0,60800000	-0,12700000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 31.12.2018	Previous Period 01.01.2017 - 31.12.2017
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-110.615.808	-29.858.836
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-348.765	-376.093
Gains (Losses) from Investments in Equity Instruments		0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	26	-428.396	-449.172
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
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		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		79.631	73.079
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 Remeasurements of Defined Benefit Plans	31	79.631	73.079
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		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
Exchange Differences on Translation		0	0
Gains (Losses) on Exchange Differences on Translation		0	0
Reclassification Adjustments on Exchange Differences on Translation		0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		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

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
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
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
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
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
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
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
Current Period Tax (Expense) Income		0	0
Deferred Tax (Expense) Income		0	0
Taxes Relating to Exchange Differences on Translation		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)		-348.765	-376.093
TOTAL COMPREHENSIVE INCOME (LOSS)		-110.964.573	-30.234.929
Total Comprehensive Income Attributable to			
Non-controlling Interests		-38.089.687	-14.687.741
Owners of Parent		-72.874.886	-15.547.188

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 31.12.2018	Previous Period 01.01.2017 - 31.12.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-101.024.440	69.421.473
Profit (Loss) from Continuing Operations		-110.615.808	-29.858.836
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		44.960.247	42.080.747
Adjustments for depreciation and amortisation expense	24-26	36.582.386	34.421.952
Adjustments for Impairment Loss (Reversal of Impairment Loss)	11	-727.604	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	11	-6.532.354	0
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		0	0
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		5.804.750	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	20	1.177.716	-167.608
Adjustments for (Reversal of) Provisions Related with Employee Benefits	20	372.199	808.256
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		805.517	-975.864
Adjustments for (Reversal of) Restructuring Provisions		0	0
Adjustments for (Reversal of) General Provisions		0	0
Adjustments for (Reversal of) Free Provisions for Probable Risks		0	0
Adjustments for (Reversal of) Warranty Provisions		0	0
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		0	0
Adjustments for (Reversal of) Other Provisions		0	0
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	11	8.592.932	97.123
Adjustments for Interest Income		0	0
Adjustments for interest expense	9	8.134.961	97.123
Deferred Financial Expense from Credit Purchases	11	39.666	0
Unearned Financial Income from Credit Sales	11	418.305	0
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)		0	0
Adjustments for share-based payments		0	0
Adjustments for Manufacturers' Grants		0	0
Adjustments for fair value losses (gains)	26	0	0
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments		0	0
Adjustments for Fair Value Losses (Gains) of Investment Property	26	0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	0
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	0
Adjustments for Fair Value Losses (Gains) of Biological Assets and Agricultural Products		0	0
Other Adjustments for Fair Value Losses (Gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	22	-2.199.150	-786.354
Adjustments for undistributed profits of associates	22	-2.199.150	-786.354

Adjustments For Undistributed Profits Of Joint Ventures		0	0
Adjustments for Tax (Income) Expenses	31	3.781.601	881.482
Other adjustments for non-cash items		0	0
Adjustments for losses (gains) on disposal of non-current assets	24-25	-1.304.203	-1.646.048
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.304.203	-1.646.048
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Investment Property	24-25	0	0
Adjustments for Losses (Gains) Arised From Sale of Biological Assets		0	0
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		0	0
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 Stage of Completion of Construction or Service Contracts in Progress		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		-943.431	9.280.200
Other adjustments for which cash effects are investing or financing cash flow		0	0
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-33.835.318	58.818.371
Decrease (Increase) in Financial Investments		-156.990	-3.389
Decrease (increase) in reserve deposits with Central Bank of Turkey		0	0
Adjustments for decrease (increase) in trade accounts receivable		-18.230.562	20.505.583
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	-1.196.091	19.945.882
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	11	-17.034.471	559.701
Decrease (increase) in Financial Sector Receivables		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.507.386	-17.962.139
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-3.917.311	-17.345.736
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	12	-590.075	-616.403
Decrease (Increase) in Receivables from Ongoing Construction or Service Contracts		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	14	-359.324	813.222
Decrease (Increase) in Biological Assets		0	0
Decrease (Increase) in Prepaid Expenses	15	-5.229.347	32.501.051
Adjustments for increase (decrease) in trade accounts payable		-6.977.778	-25.860.614
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	3.572.755	-30.084.101
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	11	-10.550.533	4.223.487
Increase (decrease) in Payables due to Finance Sector Operations		0	0
Increase (Decrease) in Employee Benefit Liabilities	13	-351.365	383.397
Increase (Decrease) in Payables Due to Ongoing Construction or Service Contracts		0	0
Adjustments for increase (decrease) in other operating payables		-8.108.027	50.249.409
Increase (Decrease) in Other Operating Payables to Related Parties	6	-11.161.403	47.993.152
Increase (Decrease) in Other Operating Payables to Unrelated Parties	12	3.053.376	2.256.257
Increase (Decrease) in Derivative Financial Liabilities		0	0
Increase (Decrease) in Government Grants and Assistance		0	0
Increase (Decrease) in Deferred Income	15	-2.690.641	-258.383
Other Adjustments for Other Increase (Decrease) in Working Capital		12.776.102	-1.549.766
Decrease (Increase) in Other Assets Related with Operations	19	13.081.523	-1.535.193
Increase (Decrease) in Other Payables Related with Operations	19	-305.421	-14.573
Cash Flows from (used in) Operations		-99.490.879	71.040.282
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		0	0
Payments Related with Other Provisions		0	0
Income taxes refund (paid)	17-18	-1.533.561	-1.618.809
Other inflows (outflows) of cash		0	0
Net Cash Flows on Discontinuing Operations		0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-139.293.704	-187.031.730
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		2.574.559	700.000
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	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	0
Proceeds from sales of property, plant, equipment and intangible assets		2.432.797	2.409.755
Proceeds from sales of property, plant and equipment	24-25	2.432.797	2.409.755
Proceeds from sales of intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-131.065.519	-160.159.346
Purchase of property, plant and equipment	24-25	-131.065.519	-160.159.346
Purchase of intangible assets		0	0
Cash Inflows from Sale of Investment Property		826.100	14.400.000
Cash Outflows from Acquisition of Investment Property		-16.026.338	-44.382.139
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		1.964.697	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
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		190.443.101	193.101.119
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		716.864.630	454.475.153
Proceeds from Loans	9	656.562.405	413.538.102
Proceeds From Issue of Debt Instruments		0	0
Proceeds from Factoring Transactions		0	0
Proceeds from Other Financial Borrowings		60.302.225	40.937.051
Repayments of borrowings		-526.421.529	-261.374.034
Loan Repayments	9	-477.416.087	-232.976.974
Payments of Issued Debt Instruments		0	0
Cash Outflows from Factoring Transactions		0	0
Cash Outflows from Other Financial Liabilities		-49.005.442	-28.397.060
Increase in Other Payables to Related Parties		0	0
Decrease in Other Payables to Related Parties		0	0
Payments of Finance Lease Liabilities		0	0
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		0	0
Interest paid	9	0	0
Interest Received	9	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	9	0	0
Net Cash Flows on Discontinuing Operations		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-49.875.043	75.490.862
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-49.875.043	75.490.862
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	147.152.444	71.661.582
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	97.277.401	147.152.444

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity													
	Equity attributable to owners of parent (member)												Non-controlling interests (member)	
	Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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										
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	26	119.350.000	40.859	-2.177.230	8.898.510	1.778.293			42.574.754	-11.666.050	-33.469.409	125.329.727	66.802.472	192.132.199
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								1.431.450	-34.900.859	33.469.409				
Total Comprehensive Income (Loss)							-350.563					-15.196.625	-15.547.188	-14.687.741
Profit (loss)														-30.234.929
Other Comprehensive Income (Loss)														
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														
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							-1.795		-27.849	8.336.318		8.306.674	-3.154	8.303.520
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	26	119.350.000	40.859	-2.177.230	8.898.510	1.425.935			43.978.355	-38.230.591	-15.196.625	118.089.213	52.111.577	170.200.790
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	26	119.350.000	40.859	-2.177.230	8.898.510	1.425.935			43.978.355	-38.230.591	-15.196.625	118.089.213	52.111.577	170.200.790
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								8.849.833	-24.046.458	15.196.625				
Total Comprehensive Income (Loss)							-346.066					-72.528.820	-72.874.896	-38.089.682
Profit (loss)														-110.964.573
Other Comprehensive Income (Loss)														
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														

Previous Period
01.01.2017 - 31.12.2017

