

EGEPLAST EGE PLASTİK TİCARET VE SANAYİ A.Ş.
Financial Report
Consolidated
2019 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	LİDYA BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Avoiding Commenting

EGEPLAST EGE PLASTİK TİCARET VE SANAYİ ANONİM ŞİRKETİ

30 HAZİRAN 2019 TARİHİ İTİBARIYLA BİTEN ARA HESAP DÖNEMİNE AİT KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Egeplast Ege Plastik Ticaret ve Sanayi Anonim Şirketi Yönetim Kurulu'na,

Giriş

Egeplast Ege Plastik Ticaret ve Sanayi A.Ş. (Şirket) ve bağlı ortaklıklarının ("Grup") ekte yer alan 30 Haziran 2019 tarihli ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili konsolide kar veya zarar ve diğer kapsamlı gelir tablosu, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçiminden sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

İncelemenin 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 bilgilerine ilişkin sınırlı denetim, başta muhasebe ve finans 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Grubun 2010 yılında feshedilen protokol kapsamında Vakıfbank'a borcu bulunmakta olup, Grubun muhasebe kayıtlarına göre dönem sonu itibarıyla Vakıfbank'a olan borç tutarı 5.774.060.-TL (31.12.2018 tarihi itibarıyla borç tutarı 5.774.060.-TL) görünmektedir. Ancak hesaplamada dikkate alınan faiz oranı ve nihai bakiye üzerinde Alacaklı Banka ile sağlanmış bir mutabakat henüz

bulunmamaktadır. Ayrıca Banka da kendi hesaplamalarına göre olan alacak tutarını henüz Gruba bildirmemiştir. Grup Vakıfbank bakiyesi için faiz tahakkuku yapmakta olup ilk altı aylık dönem için yapılan tahakkuk tutarı 5.665.762.-TL'dir.

Gayrimenkulun Vakıfbank tarafından satın alınma işlemine ilişkin tapu tescili 03.05.2018 tarihinde yapılarak ilgili gayrimenkul 01.11.2018 tarihinde Grup aktifinden çıkartılmıştır.

İlişikteki finansal tablolar; alacaklı banka ile borcun tasfiyesine yönelik diğer opsiyonlar üzerinde de çalışmalar devam etmesi ve kısa sürede bu konuda bir anlaşmaya varılması beklentisi nedeniyle bu konuyla ilgili yapılması gereken düzeltmeleri ve kayıtları içermemektedir

Borç bakiyesi üzerindeki belirsizliklerin, kümülatif olarak, 30 Haziran 2019 tarihli konsolide finansal durumu ve bu tarihte sona eren döneme ait finansal performansı ve nakit akışları açısından önemli ve yaygın etkisi bulunduğu kanaatine varılmaktadır.

2. Grup, bilanço tarihi itibarıyla değer düşüklüğü karşılığı ayrılan bağlı menkul kıymet, bağlı ortaklık ve iştiraklerinde (Not 4 ve 22) önceki dönemlerde muhasebeleştirilmiş değer düşüklüğü zararının bundan böyle mevcut olmayacağı veya azalmış olabileceği yönünde bir belirti olup olmadığını değerlendirmiş ve (Not 4 ve 22) de açıklanan hususlar haricinde herhangi bir değişiklik olmadığı kanaatine vararak mali tabloları düzenlemiştir. Ancak Not 4 'de belirtilen diğer bağlı menkul kıymet,bağlı ortaklık ve iştiraklerin 30.06.2019 tarihi itibarıyla net değeri 23.868.441.-TL olup, karşılık ayrılanlarla birlikte, bu iştirakler ve bağlı menkul kıymetlerin Borsa İstanbul' da işlem görmemesi ve 30.06.2019 tarihi itibarıyla, söz konusu iştiraklerin bağımsız denetime tabi tutulmuş mali tabloların bulunmaması ve ilgili şirketlere ilişkin yeterli denetim kanıtı elde edilmesine yetecek ölçüde bilgi ve belge temin edilememesi nedeniyle bu şirketlerin kayıtlı değerinde değer düşüş karşılığı olup olmadığı tespit edilememiş ve tüm iştirak ve bağlı ortaklıklar için muhasebe standartlarına uygunluğu yönüyle de bir değerlendirme yapılamamıştır.

3- Ayrıca dipnot 14'de yer alan 30.06.2019 tarihi itibarıyla 4.105.500.- TL tutarındaki Yapılmakta Olan Yatırımların tamamı 2003 yılında oluşmuş ve yatırım, rapor tarihi itibarıyla aktifleştirilmemiş olup amortisman ayrılmamıştır. Bu yatırıma ilişkin kayıtlı değerinde, varsa, cari dönemde oluşabilecek değer düşüş karşılığı ve bu hususun ilişikteki konsolide mali tablolar üzerinde olabilecek etkileri belirlenememiştir.

Sonuç

Yukarıda belirtilen hususlardan kaynaklanan belirsizliklerin Egeplast Ege Plastik Ticaret ve Sanayi A.S.'nin 30 Haziran 2019 tarihli ara dönem konsolide finansal durumu ve bu tarihte sona eren ara döneme ait finansal performansı ve nakit akışları açısından önemli ve yaygın etkisi nedeniyle, Egeplast Ege Plastik Ticaret ve Sanayi A.S.'nin 30 Haziran 2019 tarihli ara dönemine ait finansal tabloları hakkında görüş bildirememekteyiz.

Görüşümüzü etkilememekle birlikte aşağıdaki hususlara dikkatinizi çekmek isteriz,

Grubun TMSF'ye herhangi bir borcu kalmamış ve Grup şirketlerinden, Güçbirliği Holding, Güçyapı ve Güçbirliği Tekstil 30.05.2017 tarihinde, Ege Yıldız, Egeplast ve Ege Sökteks ise 25.09.2017 tarihinde TMSF ile tüm borçların ödendiğinin kabulüne ilişkin bir Protokol imzalamışlardır.

Protokoller kapsamında borçlular hakkında uygulanan tüm hacizlerin/ihtiyati hacizlerin ve bu borçlar kapsamındaki tüm ipoteklerin. TMSF tarafından fekkedilmesi hususunda mutabık kalınmıştır. Ancak protokoller ilgili şartların yerine getirilmesi halinde yürürlükte kalacaktır.

Binbir Gıda Tarım Ürünleri Sanayi ve Ticaret A.Ş. tarafından, Şirket ortaklarından Kemal Zorlu'nun şahsi borcundan Grup Şirketlerinin de sorumlu tutulması talebi ile açılan davada, borçluların taşınmazları ile marka ve motorlu taşıtlarına sadece kayden, hak ve alacakların %5'inin tedbir mahiyetinde ihtiyati haczine karar verilmiştir. İhtiyati haciz kararı istinaf mahkemesince tamamen kaldırılmıştır. Bu konuyla ilgili hukuki süreç devam etmektedir.

Şirketin faaliyetlerine; sektörün içinde bulunduğu şartlara ve üzerinde önemli kısıtlar olmasına rağmen, devam edebiliyor olması, ilerleyen zamanlarda Şirketin öz kaynaklarıyla borçlarını ödeyebileceği yönünde değerlendirilmektedir. Ayrıca TMSF ve Ege Dünya Ticaret Merkezi projesi ile ilgili ihtilafların çözülmesine yönelik olarak imzalanan protokol şartlarına uygun şekilde devam etmektedir. Vakıfbank ile yeni bir protokol yapılmasına ilişkin görüşmeler devam etmektedir. Tüm bu gelişmeler birlikte değerlendirilerek, Grubun sürekliliğine yönelik bir yönetim planı olarak Grup yönetimince kabul edilmektedir.

LİDYA BAĞIMSIZ DENETİM VE SMMM A.Ş.

(A member of TGS GLOBAL)

CANER SEZEN

SORUMLU DENETÇİ

19 Ağustos 2019, İzmir

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	24	1.543.821	3.395.731
Cash Accounts Regarding Real Estate Projects		0	0
Financial Investments		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 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	6	24.776.940	30.999.046
Trade Receivables Due From Related Parties	6	0	0
Trade Receivables Due From Unrelated Parties		24.776.940	30.999.046
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	6	11.842.997	9.492.499
Other Receivables Due From Related Parties	6	11.422.993	8.244.441
Other Receivables Due From Unrelated Parties		420.004	1.248.058
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		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	7	46.501.493	42.423.513
Inventories Work-in Progress		0	0
Biological Assets		0	0
Prepayments	8	1.774.436	1.687.387
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties	8	1.774.436	1.687.387
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets		563.824	0
Current Non-cash Free Collaterals that can be Used		0	0
Other current assets		77.157	646.723
Other Current Assets Due From Related Parties	14	0	0
Other Current Assets Due From Unrelated Parties		77.157	646.723
SUB-TOTAL	14	87.080.668	88.644.899
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		87.080.668	88.644.899
NON-CURRENT ASSETS			
Financial Investments		178.280	178.280
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		178.280	178.280
Other Financial Investments		0	0
Investments in subsidiaries, joint ventures and associates		23.690.162	23.690.162
Trade Receivables		0	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		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	6	28.593.461	27.840.609
Other Receivables Due From Related Parties	6	28.571.147	27.818.294
Other Receivables Due From Unrelated Parties		22.314	22.315
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		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		0	0
Investments accounted for using equity method		0	0
Biological assets		0	0
Investment property		7.246.898	7.236.487
Investment Properties Work in Progress		0	0
Property, plant and equipment	9	9.251.359	9.145.335
Land and Premises		0	0
Land Improvements		0	0
Buildings		0	0
Machinery And Equipments		4.204.358	4.758.761
Vehicles		65.149	90.642
Fixtures and fittings		813.831	125.598
Leasehold Improvements		0	0
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress		4.168.021	4.170.334
Operational Lease Assets		0	0
Other property, plant and equipment		0	0
Right of Use Assets		0	0
Intangible assets and goodwill	10	4.942	0
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights		0	0
Patents		0	0
Brand names		0	0
Licenses		0	0
Computer Softwares		4.942	0
Capitalized Development Costs		0	0
Other intangible assets		0	0
Prepayments	8	0	0

Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		0	0
Deferred Tax Asset		1.286.082	1.479.341
Current Tax Assets, Non-current		0	0
Non-current Non-cash Free Collaterals that can be Used		0	0
Other Non-current Assets		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		70.251.184	69.570.214
Total assets		157.331.852	158.215.113
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Borrowings From Unrelated Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Portion of Non-current Borrowings	11	5.774.060	5.774.060
Current Portion of Non-current Borrowings from Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		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	11	5.774.060	5.774.060
Bank Loans	11	5.774.060	5.774.060
Lease Liabilities		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	6	6.393.135	8.265.883
Trade Payables to Related Parties	6	39.655	48.054
Trade Payables to Unrelated Parties		6.353.480	8.217.829
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		422.430	1.089.659
Other Payables	6	16.096.791	11.847.139
Other Payables to Related Parties	6	1.412.052	1.348.179
Other Payables to Unrelated Parties		14.684.739	10.498.960
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contact Liabilities		0	0
Liabilites 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 Other Than Contract Liabilities	8	36.948.948	37.236.021
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	36.948.948	37.236.021
Current tax liabilities, current		788.346	3.319.686
Current provisions		0	0
Current provisions for employee benefits		0	0
Insurance Technical Reserves		0	0
Other current provisions		0	0

Other Current Liabilities	14	12.704	49.767
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties	14	12.704	49.767
SUB-TOTAL		66.436.414	67.582.215
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		66.436.414	67.582.215
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other Long-term borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
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		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	6	25.450.892	26.321.672
Other Payables to Related Parties	6	25.450.892	25.902.099
Other Payables to Unrelated parties		0	419.573
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contract Liabilities		0	0
Liabilites 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 Other Than Contract Liabilities		0	744.878
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	744.878
Non-current provisions	14	6.448.700	6.195.349
Non-current provisions for employee benefits		5.609.015	5.355.665
General Provisions		0	0
Free Provisions for Contingencies	14	839.685	839.684
Insurance Technical Reserves		0	0
Other non-current provisions		0	0
Current Tax Liabilities		0	0
Deferred Tax Liabilities		0	0
Other non-current liabilities		0	0
Other Non-Current Liabilities to Related Parties		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		31.899.592	33.261.899
Total liabilities		98.336.006	100.844.114
EQUITY			
Equity attributable to owners of parent	15	58.112.220	56.378.354
Issued capital		20.000.000	20.000.000
Inflation Adjustments on Capital		16.135.282	16.135.282
Balancing Account for Merger Capital			0
Additional Capital Contribution of Shareholders			0
Capital Advance			0

Treasury Shares (-)			0
Capital Adjustments due to Cross-Ownership (-)		-3.474.696	-3.474.696
Share Premium (Discount)		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	15	-578.452	-715.113
Gains (Losses) from investments in equity instruments		0	0
Gains (Losses) on Revaluation and Remeasurement		-741.605	-916.811
Increases (Decreases) on Revaluation of Property, Plant and Equipment		0	0
Increases (Decreases) on Revaluation of Intangible assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-741.605	-916.811
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)		163.153	201.698
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-697.955	-739.291
Exchange Differences on Translation		-697.955	-739.291
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	15	6.921.429	6.921.429
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		5.100.345	5.100.345
Legal Reserves		1.759.343	1.759.343
Treasury Share Reserves		0	0
Venture Capital Fund		0	0
Other Restricted Profit Reserves		61.741	61.741
Other equity interest		0	0
Other reserves		0	0
Advance Dividend Payments (Net) (-)		0	0
Prior Years' Profits or Losses		18.246.381	-27.253.316
Current Period Net Profit Or Loss	15	1.560.231	45.504.059
Non-controlling interests		883.626	992.645
Total equity		58.995.846	57.370.999
Total Liabilities and Equity		157.331.852	158.215.113

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		97.504.320	114.928.104		
Cost of sales		-69.226.986	-82.327.084		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		28.277.334	32.601.020		
Revenue from Finance Sector Operations		0	0		
Cost of Finance Sector Operations		0	0		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0		
GROSS PROFIT (LOSS)		28.277.334	32.601.020		
General Administrative Expenses		-6.132.031	-4.084.291		
Marketing Expenses		-9.496.446	-10.762.204		
Other Income from Operating Activities	16	3.125.096	2.917.696		
Other Expenses from Operating Activities	16	-3.884.072	-7.631.113		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		11.889.881	13.041.108		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		11.889.881	13.041.108		
Finance costs		-9.627.646	-4.427.451		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.262.235	8.613.657		
Tax (Expense) Income, Continuing Operations		-795.391	-2.766.405		
Current Period Tax (Expense) Income		-788.346	-2.987.225		
Deferred Tax (Expense) Income		-7.045	220.820		
PROFIT (LOSS) FROM CONTINUING OPERATIONS	20	1.466.844	5.847.252		
PROFIT (LOSS)	20	1.466.844	5.847.252		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-93.387	198.864		
Owners of Parent		1.560.231	5.648.388		
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	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Other Comprehensive Income					
PROFIT (LOSS)		1.466.844	5.847.252		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		120.973	101.027		
Gains (Losses) on Remeasurements of Defined Benefit Plans		155.094	129.522		
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		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-34.121	-28.495		
Deferred Tax (Expense) Income		-34.121	-28.495		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss	38	37.030	-7.761		
Exchange Differences on Translation		37.030	-7.761		
Gains (Losses) on Exchange Differences on Translation		37.030	-7.761		
Gains (Losses) on Remeasuring or 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		
Other Comprehensive Income (Loss) Related with 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			
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		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		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		158.003	93.266		
TOTAL COMPREHENSIVE INCOME (LOSS)		1.624.847	5.940.518		
Total Comprehensive Income Attributable to					
Non-controlling Interests		-109.019	208.320		
Owners of Parent		1.733.866	5.732.198		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.813.021	5.708.114
Profit (Loss)		1.466.844	5.847.252
Profit (Loss) from Continuing Operations		1.466.844	5.847.252
Adjustments to Reconcile Profit (Loss)		13.290.814	23.042.205
Adjustments for depreciation and amortisation expense	9,10	795.208	759.023
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.561.797	116.460
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		1.567.525	116.460
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-5.728	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Biological Assets		0	
Adjustments for provisions		408.445	221.950
Adjustments for (Reversal of) Provisions Related with Employee Benefits		408.445	221.950
Adjustments for Interest (Income) Expenses		3.310.271	4.354.376
Adjustments for Interest Income		-21.840	
Adjustments for interest expense		3.748.345	4.276.947
Deferred Financial Expense from Credit Purchases		-60.726	-282
Unearned Financial Income from Credit Sales		-355.508	77.711
Adjustments for unrealised foreign exchange losses (gains)	15	37.030	-7.761
Adjustments for Tax (Income) Expenses		7.178.063	17.598.157
Changes in Working Capital		-779.062	-10.687.647
Adjustments for decrease (increase) in trade accounts receivable		5.010.089	-9.307.609
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		5.010.089	-9.307.609
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.103.351	1.509.992
Decrease (Increase) in Other Related Party Receivables Related with Operations		3.583.117	7.414.782
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.686.468	-5.904.790
Adjustments for decrease (increase) in inventories		-4.072.253	7.623.659
Decrease (Increase) in Prepaid Expenses	8	-87.048	-1.443.719
Adjustments for increase (decrease) in trade accounts payable		-1.812.019	1.754.947
Increase (Decrease) in Trade Accounts Payables to Related Parties		-8.399	-70.996
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.803.620	1.825.943
Increase (Decrease) in Employee Benefit Liabilities		-667.229	-272.833
Adjustments for increase (decrease) in other operating payables		4.452.199	-351.343
Increase (Decrease) in Other Operating Payables to Related Parties		-387.334	-442.111
Increase (Decrease) in Other Operating Payables to Unrelated Parties		4.839.533	90.768
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.031.951	-10.383.310
Other Adjustments for Other Increase (Decrease) in Working Capital		532.501	182.569
Decrease (Increase) in Other Assets Related with Operations		569.566	181.857
Increase (Decrease) in Other Payables Related with Operations		-37.065	712
Cash Flows from (used in) Operations		13.978.596	18.201.810
Interest received		21.840	
Income taxes refund (paid)		-11.187.415	-12.493.696
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-916.585	-1.078.333

Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-7.482
Proceeds from sales of property, plant, equipment and intangible assets		0	
Purchase of Property, Plant, Equipment and Intangible Assets		-751.585	-1.070.851
Purchase of property, plant and equipment		-746.472	-1.070.851
Purchase of intangible assets		-5.113	
Cash Outflows from Acquisition of Investment Property		-165.000	
Cash advances and loans made to other parties		0	
Cash receipts from repayment of advances and loans made to other parties		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-3.748.346	-4.276.947
Proceeds from Issuing Shares or Other Equity Instruments		0	
Payments to Acquire Entity's Shares or Other Equity Instruments		0	
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	
Proceeds from borrowings		0	
Repayments of borrowings		0	
Interest paid		-3.748.346	-4.276.947
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.851.910	352.834
Net increase (decrease) in cash and cash equivalents		-1.851.910	352.834
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		3.395.731	608.710
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.543.821	961.544



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	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	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]		Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Retained Earnings						
													Accumulated Gains (Losses) from Investments in Equity Instruments	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments	Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains (Losses)	Prior Years' Profits or Losses						Net Profit or Loss						
Statement of changes in equity [abstract]																																															
Statement of changes in equity [line items]																																															
Equity at beginning of period		20.000.000	16.135.282					3.474.696								-1.852.798	1.852.798							407.615	1.445.183	-719.323		0			0				719.323	6.921.429			50.604.265	-23.350.949	-27.253.316	10.164.193	670.481	10.834.674			
Adjustments Related to Accounting Policy Changes																	0								0				0				0				0			0	0		0				
Adjustments Related to Required Changes in Accounting Policies																	0								0				0				0				0			0	0		0				
Adjustments Related to Voluntary Changes in Accounting Policies																	0								0				0				0				0			0	0		0				
Adjustments Related to Errors																	0								0	0			0				0			0			0	0		0					
Other Restatements																	0								0				0				0				0			0	0		0				
Restated Balances																	0								0				0				0				0			0	0		0				
Transfers																	0								0				0				0				0			23.350.949	-23.350.949	0	0		0		
Total Comprehensive Income (Loss)																	0								0				0				0				0			0	0		0				
Profit (loss)																	0								0				0				0				0			45.504.059	45.504.059	45.504.059	277.961	45.782.020			
Other Comprehensive Income (Loss)																935.987	935.987							-205.917	730.070	-20.098		0		0		0			-20.098				0	709.971	44.333	754.304					
Issue of equity																	0								0				0				0				0			0	0		0				
Capital Decrease																	0								0				0				0				0			0	0		0				
Capital Advance																	0								0				0				0				0			0	0		0				
Effect of Merger or Liquidation or Division																	0								0				0				0				0			0	0		0				
Effects of Business Combinations Under Common Control																	0								0				0				0				0			0	0		0				
Advance Dividend Payments																	0								0				0				0				0			0	0		0				
Dividends Paid																	0								0				0				0				0			0	0		0				
Decrease through Other Distributions to Owners																	0								0				0				0				0			0	0		0				
Increase (Decrease) through Treasury Share Transactions																	0								0				0				0				0			0	0		0				
Increase (Decrease) through Share-Based Payment Transactions																	0								0				0				0				0			0	0		0				
Acquisition or Disposal of a Subsidiary																	0								0				0				0				0			0	0		0				
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																	0								0	130			0				130			0		130		-130	0		0				
Transactions with noncontrolling shareholders																	0								0				0				0				0			0	0		0				
Increase through Other Contributions by Owners																	0								0				0				0				0			0	0		0				
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																	0								0				0				0				0			0	0		0				
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																	0								0				0				0				0			0	0		0				
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																	0								0				0				0				0			0	0		0				
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																	0								0				0				0				0			0	0		0				
Increase (decrease) through other changes, equity																	0								0				0				0				0			0	0		0				
Equity at end of period		20.000.000	16.135.282	0	0	0	0	3.474.696	0	0	0	0	0	0	0	-916.811	-916.811	0	0	0	0	0	201.698	-715.113	-739.291	0	0	0	0	0	0	0	0	0	0	0	739.291	6.921.429	0	0	0	27.253.316	45.504.059	18.250.743	56.378.354	992.645	57.370.999
Statement of changes in equity [abstract]																																															
Statement of changes in equity [line items]																																															
Equity at beginning of period		20.000.000	16.135.282					3.474.696								-916.811	-916.811							201.698	-715.113	-739.291		0				0				739.291	6.921.429			27.253.316	45.504.059	18.250.743	56.378.354	992.645	57.370.999		
Adjustments Related to Accounting Policy Changes																	0								0				0				0				0			0	0		0				
Adjustments Related to Required Changes in Accounting Policies																	0								0				0				0				0			0	0		0				
Adjustments Related to Voluntary Changes in Accounting Policies																	0								0				0				0				0			0	0		0				
Adjustments Related to Errors																	0								0	4.666		0		0				4.666	0		-4.362	-4.362	304		304						
Other Restatements																	0								0				0				0				0			0	0		0				
Restated Balances																	0								0				0				0				0			0	0		0				
Transfers																	0								0				0				0				0			45.504.059	45.504.059	0	0		0		
Total Comprehensive Income (Loss)																	0								0				0				0				0			0	0		0				
Profit (loss)																	0								0				0				0				0		</								

[illegible]