

KAMUYU AYDINLATMA PLATFORMU

BİLİCİ YATIRIM SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2018 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	LİSANS BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Bilici Yatırım Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Bilici Yatırım Sanayi ve Ticaret A.Ş.'nin ("Grup") 30 Haziran 2018 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemin e ait konsolide kar veya zarar ve konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli m uhasebe politikalarının özetinin ve diğer açıklayıcı özet konsolide dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem fi nansal bilgilerin TMS 34 Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sor umludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Deneti mini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve mu hasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından ol uşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir gö rüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bi r bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Bilici Yatırım Sanayi ve Ticaret Anonim Şirketi'nin 30 Haziran 2018 tarihi itibarıyla finan sal durumunun, aynı tarihli finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak hazırlanmadığı kan aatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

LİSANS BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş

Metin ÜNAL, YMM

Sorumlu Ortak Başdenetçi

Ankara, 13 Ağustos 2018



Statement of Financial Position (Balance Sheet)

Asset Earth and		Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Cash and resh equiples	tement of Financial Position (Balance Sheet)			
Cash and cash equivalents Not.10 89-95-872 100-1016 120-	Assets [abstract]			
Trade Receivables No.1.0 S.5-65.871 87.6 17.64 Receivables Due From Related Parties 33.33.9.15 52.7 17.64 Receivables (No.1.1 2.826.701 1.1	CURRENT ASSETS			
Trade Receivables Due From Professor Farties \$1,212.1566 \$30.1 \$1,245.7 \$1.0 \$1.0	Cash and cash equivalents	Not.6	1.677.793	1.201.4
Trade Receivables Due From Unrelated Parties Not.11 2.352.711 1.1 Other Receivables Due From Christated Parties Not.12 2.352.711 1.1 Other Receivables Due From Unrelated Parties Not.13 27.594.228 19.5 Inventionies Not.13 27.594.228 19.5 Praphyminits Not.13 71.508 11.5 Praphyminits Not.13 71.508 19.5 Praphyminits Not.15 71.508 19.5 Praphyminits Not.15 71.508 19.5 Praphyminits Not.15 10.511.5 10.511.5 Not. Current Tax Assets Not.26 10.511.6 Not. Current Tax Assets Not.26 10.511.6 Not. Current Tax Assets Not.26 10.511.6 Total current assets Not.11 71.91 Other Receivables Due From Brelated Parties 0 Under Payables to Related Parties 0 Under Payables to Related Parties 0 Under Payables to Related Parties 0 Under Payables to Related Parties 0 U	Trade Receivables	Not.10	85.455.871	78.457.
Other Receivables Due From Behand Parties No.11 1.282.701 1.1 Other Receivables Due From Behand Parties 917.457	Trade Receivables Due From Related Parties		33.333.915	27.586.
Chiber Receivables Due From Unrelated Parties 14.65.246 191.577 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 10.00 191.587 191.	Trade Receivables Due From Unrelated Parties		52.121.956	50.870.
Chira Receivables Due From Unrelated Parties No.13 27.594.22 19.5 Prepayments No.15 714.00 1.1 Current Tax Assets No.25 12.77.83 3.1 Chira Carrent Tax Assets No.25 12.77.83 3.1 Chira Carrent assets No.26 12.014.330 10.4 SUB-TOTAL 12.014.330 10.4 Total current assets No.25 12.014.330 10.4 Total current assets 12.014.330 10.4 NON-CURRENT ASSETS		Not.11	2.382.701	1.072.
Investionles				669.
Percayments				403
Current Tax Assets				19.295
Other current assets				1.012
SUB-TOTAL 120.164.350 104.55				3.074
Total current assets NoLLI 7.191		Not.26		399
No.1-CURRENT ASSETS No.1.11 7.1.91				104.513
Other Receivables Due From Related Parties 7.191 Other Receivables Due From Related Parties 7.191 Other Receivables Due From Unrelated Parties 0 Investments accounted for using equity method Not.17 65.710,000 65.5 Property, plant and equipment Not.18 77.347.821 74.4 Intragible assets and goodwill Not.19 8.224 Other intagible assets 8.224 8.224 Prepayments Not.35 9.06.750 8.8.355 Deferred Tax Asset Not.35 9.06.750 8.8.355 Total non-current assets 153.435.119 149. Total assets 273.399.469 252.4 LAUBLINIES MD GUITY 200. 200. Current Borrowings Not.8 20.285.272 200. Current Portion of Non-current Borrowings Not.8 20.285.272 200. Current Portion of Non-current Borrowings Not.8 20.285.272 200. Current Portion of Non-current Borrowings Not.10 6.766.500 4.5 Trade Payables to Unrelated Parties 6.744			120.164.350	104.513
Other Receivables Due From Related Parties 7,191 Other Receivables Due From Unrelated Parties 0 Investments accounted for using equity method No.16 \$71,778 3 Investments accounted for using equity method No.17 65,710,000 65,710,000 65,710,000 65,710,000 75,41 71,947,821 74,41 74,41 71,947,821 74,41				
Other Receivables Due From Unrelated Parties 0 Investments accounted for using equity method Not.17 65.710.000		Not.11		7
Investments accounted for using equity method Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment property Investment and equity method Investment property Investment and equity method Investment property Investment and Investment I			7.191	7
Investment property No.1.7 65.710.000 65.7				
Property, plant and equipment Not.18 77,947.821 74.6 Intangble assets and goodwill Not.19 8.224 Other Intangble assets 8.274 Prepayments Not.15 83.355 Deferred Tax Asset Not.35 9.106.750 8.6 Total non-current assets 15.3435.119 148.6 Total sasets 273.599.469 252.6 LIABILITIES				306
Intangible assets and goodwill				65.710
Other intangible assets No.1.5 8.2.24 Prepayments No.1.5 8.3.3.55 2.0.6,750 8.8. Total ann-current assets 1.5.3,435.119 1.48. 1.5.3,435.119 1.48. 1.5.3,435.119 1.48. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.469 25.24. 1.5.3,599.479 1.5.4. 1.5.3,599.479 25.24. 1.5.3,599.479 1.5.4. 1.5.3,599.479 25.24. 1.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 2.5.3,599.479 <th< td=""><td></td><td></td><td></td><td>74.084</td></th<>				74.084
Prepayments Not.15 83.355 Deferred Tax Asset Not.35 9.106.750 8.0 Total assets 153.435.119 148.1 Total assets 273.599.469 252.6 LUBILITIES CURRENT LUBILITIES Current Portion of Non-current Borrowings Not.8 20.288.272 20.2 Current Portion of Non-current Borrowings Not.10 6.766.800 4.5 Trade Payables to Related Parties Not.10 6.766.800 4.5 Trade Payables to Unrelated Parties Not.20 910.997 6. Other Payables to Unrelated Parties Not.11 890.398 3.0 Other Payables to Related Parties Not.11 890.398 3.0 Other Payables to Unrelated Parties 177.000 3 3 Other Payables to Unrelated Parties Not.12 173.398 2.2 Deferred Income Not.22 173.398 2.2 Current tax liabilities, current Not.25 2.704.110 3.3 Current provisions Not.2	3	Not.19		Ç
Deferred Tax Asset	-			9
Total non-current assets 153.435.119 148.1 Total assets 273.599.469 252.4 LABILITIES AND EQUITY CURRENT LIABILITIES Current Borrowings Not.8 20.288.272 20.5 Current Portion of Non-current Borrowings Not.10 6.766.800 4.8 Trade Payables to Related Parties 22.22 2.7 2.7 2.7 4.8 4.4				1
Total assets 273.599.469 252.64 LABILITIES AND EQUITY		Not.35		8.057
Current Borrowings				
CURRENT LIABILITIES Current Borrowings Not.8 20.288.272 20.5 Current Portion of Non-current Borrowings 17.980.201 16.6 Trade Payables to Related Parties 22.322 Trade Payables to Unrelated Parties 6.744.478 4.8 Employee Benefit Obligations Not.20 910.997 8 Other Payables to Unrelated Parties 177.000 3 Other Payables to Related Parties 177.000 3 Other Payables to Unrelated Parties 177.000 3 Other Payables to Unrelated Parties 177.338 2.6 Other Payables to Unrelated Parties 173.398 2.6 Other Payables to Unrelated Parties 173.398 2.6 Current strait slabilities, current Not.35 2.704.110 3.3 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current tabilities Not.2 6.912.943			273.599.469	252.689
Current Borrowings Not.8 20.288.272 20.5 Current Portion of Non-current Borrowings 17.980.201 16.4 Trade Payables to Related Parties 22.322 Trade Payables to Unrelated Parties 6.744.478 4.8 Employee Benefit Obligations Not.20 910.997 8 Other Payables to Related Parties 177.000 3 Other Payables to Unrelated Parties 177.000 3 Other Payables to Unrelated Parties 713.398 2.6 Other Payables to Unrelated Parties 713.398 2.6 Other Payables to Unrelated Parties 713.398 2.6 Other Current stabilities, current Not.35 2.704.110 3.3 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other Current provisions for employee benefits Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current tiabilities Not.2 6.91.943 6.5 Non-current provisions Not.2 6.91.949 <	-			
Current Portion of Non-current Borrowings Not.10		Not 9	20 200 272	20 501
Trade Payables Not.10 6.766.800 4.5 Trade Payables to Related Parties 22.322 22.322 Trade Payables to Unrelated Parties 6.744.478 4.8 Employee Benefit Obligations Not.20 910.997 8 Other Payables to Unrelated Parties 177.000 1 Other Payables to Unrelated Parties 177.000 1 Deferred Income Not.12 51.113 2.8 Current faciliabilities, current Not.35 2.704.110 3.3 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current Liabilities Not.26 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Non-current provisions Not.2 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.4 Other non-current provisions for employee benefits Not.24	•	NOC.8		
Trade Payables to Unrelated Parties 22.322 Trade Payables to Unrelated Parties 6.744.478 4.4 Employee Benefit Obligations Not.20 910.997 6 Other Payables Not.11 890.398 3.3 Other Payables to Related Parties 177.000 1 Other Payables to Unrelated Parties 713.398 2.6 Deferred Income Not.12 51.113 2.8 Current tax liabilities, current Not.35 2.704.110 3.6 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current Liabilities 797.936 8 Other Current Liabilities 50.896.564 53.4 Total current Liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Non-current provisions Not.2 6.912.943 6.2 Non-current provisions for employee benefits Not.2 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.7	-	Not 10		4.902
Trade Payables to Unrelated Parties 6.744.478 4.6 Employee Benefit Obligations Not.20 910.997 8 Other Payables Not.11 890.398 3.0 Other Payables to Related Parties 177.000 17 Other Payables to Unrelated Parties 713.398 2.2 Deferred Income Not.12 51.113 2.8 Current Law liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Long Term Borrowings Not.2 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Non-current provisions for employee benefits Not.24 1.799.	•	NOL.10		4.902
Employee Benefit Obligations Not.20 910.997 8 Other Payables Not.11 880.398 3.3 Other Payables to Related Parties 177.000 1 Other Payables to Unrelated Parties 713.398 2.2 Deferred Income Not.12 51.113 2.8 Current tax liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current Liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 66. Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current liabilities 58.511.597 49.2<	•			4.814
Other Payables Not.11 890.398 3.0 Other Payables to Related Parties 177.000 1 Other Payables to Unrelated Parties 713.398 2.8 Deferred Income Not.12 51.113 2.8 Current tax liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.991 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES VIII. 50.896.564 53.6 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current liabilities 50.511.301 4.6 Total non-current liabilities 50.511.301 4.6 Total liabilities 50.940.8161 109.408.161		Not 20		4.812
Other Payables to Related Parties 177.000 1 Other Payables to Unrelated Parties 713.398 2.8 Deferred Income Not.12 51.113 2.8 Current tax liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.6 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions Not.24 1.799.642 1.5 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.60 <				3.045
Other Payables to Unrelated Parties 713.398 2.6 Deferred Income Not.12 51.113 2.6 Current tax liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES VIII. 50.896.564 53.6 Non-current provisions Not.2 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions Not.24 1.799.642 1.5 Other non-current liabilities 58.511.597 49.2 Total non-current liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued cap	·	NOC.II		181
Deferred Income Not.12 51.113 2.6	*			2.864
Current tax liabilities, current Not.35 2.704.110 3.8 Current provisions Not.22 1.235.082 1.1 Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 50.896.564 53.6 Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Other non-current provisions Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total inon-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.6 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Inflation Adjustments on Capital 1.690.048 1.6	•	Not 12		2.84
Current provisions Not.22 1.235.082 1.1. Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES S. S. S. S. S. S. S. S. S. S. S. S. S. S				3.848
Current provisions for employee benefits 437.146 3 Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES Vol.28 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6				1.159
Other current provisions 797.936 8 Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 51.598.654 42.5 Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.6 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.3 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6		1101.22		307
Other Current Liabilities Not.26 69.591 SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES Vol.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.6 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6				852
SUB-TOTAL 50.896.564 53.6 Total current liabilities 50.896.564 53.6 NON-CURRENT LIABILITIES 8 51.598.654 42.9 Long Term Borrowings Not.8 51.598.654 42.9 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.6 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.69	·	Not 26		15
Total current liabilities 50.896.564 53.66 NON-CURRENT LIABILITIES Solution of the provision of the		1100120		53.641
NON-CURRENT LIABILITIES Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6				53.64
Long Term Borrowings Not.8 51.598.654 42.5 Non-current provisions Not.22 6.912.943 6.2 Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6				
Non-current provisions Not.22 Non-current provisions for employee benefits Not.24 Other non-current provisions Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital Not.27 Not.22 6.912.943 6.2 1.5 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6		Not.8	51 598 654	42.978
Non-current provisions for employee benefits Not.24 1.799.642 1.5 Other non-current provisions 5.113.301 4.6 Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.1 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6				6.229
Other non-current provisions Total non-current liabilities Total liabilities EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital Not.27 Solution Adjustments on Capital Not.27 Not.27 Not.27 Not.27 Not.27 Not.27 Not.27 Not.27 Not.27 105.071.492 96.1 45.000.000 45.0	·			1.581
Total non-current liabilities 58.511.597 49.2 Total liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Not.27 105.071.492 96.3 Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.6	, , , ,			4.648
Total liabilities 109.408.161 102.8 EQUITY Equity attributable to owners of parent Issued capital Inflation Adjustments on Capital Not.27 105.071.492 96.1 Inflation Adjustments on Capital 45.000.000 45.0	•			49.208
EQUITY Property P				102.849
Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.690.048				
Issued capital 45.000.000 45.0 Inflation Adjustments on Capital 1.690.048 1.690.048	Equity attributable to owners of parent	Not.27	105.071.492	96.186
Inflation Adjustments on Capital 1.690.048 1.690.048				45.000
	·			1.690
11 casuly shales (-) -4.523.100 -4.5				

Share Premium (Discount)	351.792	176.792
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	14.932.860	14.906.933
Gains (Losses) on Revaluation and Remeasurement	15.418.895	15.418.895
Other Gains (Losses)	-486.035	-511.962
Restricted Reserves Appropriated From Profits	5.031.934	4.409.253
Prior Years' Profits or Losses	31.788.687	19.390.106
Current Period Net Profit Or Loss	10.799.271	15.136.321
Non-controlling interests	59.119.816	53.652.887
Total equity	164.191.308	149.839.240
Total Liabilities and Equity	273.599.469	252.689.208



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 I Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	Not.28	94.264.955	69.704.716	51.265.565	36.739.098
Cost of sales	Not.28	-61.045.680	-49.232.454	-33.474.742	-26.895.694
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		33.219.275	20.472.262	17.790.823	9.843.404
GROSS PROFIT (LOSS)		33.219.275	20.472.262	17.790.823	9.843.404
General Administrative Expenses	Not.29	-3.907.087	-3.176.854	-1.741.481	-1.524.878
Marketing Expenses	Not.29	-404.380	-316.672	-204.655	-177.318
Other Income from Operating Activities	Not.31	11.416.226	6.260.886	6.478.514	2.116.912
Other Expenses from Operating Activities	Not.31	-5.742.049	-4.789.342	-2.236.861	-1.484.638
PROFIT (LOSS) FROM OPERATING ACTIVITIES		34.581.985	18.450.280	20.086.340	8.773.482
Investment Activity Income	Not.32	198.304	826.890	0	71.287
Investment Activity Expenses	Not.32	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	Not.16	-199.204	-509.068	-138.645	-175.665
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		34.581.085	18.768.102	19.947.695	8.669.104
Finance income	Not.33	1.970.476	9.489.705	1.381.850	2.199.401
Finance costs	Not.33	-18.649.910	-13.091.452	-12.390.724	-2.601.479
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		17.901.651	15.166.355	8.938.821	8.267.026
Tax (Expense) Income, Continuing Operations		-1.645.729	-2.703.709	-1.099.062	-1.457.215
Current Period Tax (Expense) Income		-2.704.110	-2.193.715	-1.432.600	-1.247.429
Deferred Tax (Expense) Income	Not.35	1.058.381	-509.994	333.538	-209.786
PROFIT (LOSS) FROM CONTINUING OPERATIONS		16.255.922	12.462.646	7.839.759	6.809.811
PROFIT (LOSS)		16.255.922	12.462.646	7.839.759	6.809.811
Profit (loss), attributable to [abstract]					
Non-controlling Interests		5.456.651	4.832.188	2.180.416	3.078.266
Owners of Parent	Not.36	10.799.271	7.630.458	5.659.343	3.731.545
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç	Not.36	0,26020000	0,18000000	0,13640000	0,08800000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
tatement of Other Comprehensive Income					
PROFIT (LOSS)	Not.36	16.255.922	12.462.646	7.839.759	6.809.811
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		36.205	34.700	141.947	-184.829
Gains (Losses) on Remeasurements of Defined Benefit Plans		45.256	43.375	177.434	-231.036
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-9.051	-8.675	-35.487	46.207
Deferred Tax (Expense) Income		-9.051	-8.675	-35.487	46.207
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	C
OTHER COMPREHENSIVE INCOME (LOSS)		36.205	34.700	141.947	-184.829
TOTAL COMPREHENSIVE INCOME (LOSS)		16.292.127	12.497.346	7.981.706	6.624.982
Total Comprehensive Income Attributable to					
Non-controlling Interests		5.466.930	4.822.819	2.204.778	2.966.788
Owners of Parent		10.825.197	7.674.527	5.776.928	3.658.194



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018 (Previous Period 01.01.2017 - 30.06.201
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		15.962.752	7.955.7
Profit (Loss)		16.255.922	15.166.3
Profit (Loss) from Continuing Operations		16.255.922	15.166.3
Adjustments to Reconcile Profit (Loss)		21.301.254	8.337.1
Adjustments for depreciation and amortisation expense	18,19	3.472.185	3.245.5
Adjustments for provisions		758.518	143.0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	348.230	57.3
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-54.454	
Adjustments for (Reversal of) Other Provisions	22	464.742	85.7
Adjustments for Interest (Income) Expenses		15.423.922	2.562.6
Adjustments for Interest Income	33	-1.919.157	-9.458.3
Adjustments for interest expense	33	16.771.140	11.190.8
Deferred Financial Expense from Credit Purchases	10	-12.340	2.6
Unearned Financial Income from Credit Sales	10	584.279	827.4
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	14	199.204	509.0
Adjustments for Tax (Income) Expenses	35	1.645.729	2.703.7
Adjustments for Tax (income) Expenses Adjustments for losses (gains) on disposal of non-current assets	33	-198.304	-826.8
Adjustments for Losses (Gains) Arised From Sale of Tangible		-196.304	-020.0
Assets	32	-198.304	-826.8
Changes in Working Capital		-20.021.073	-14.351.1
Adjustments for decrease (increase) in trade accounts receivable	10	-6.998.809	-26.271.3
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-1.310.317	-937.8
Adjustments for decrease (increase) in inventories	13	-8.298.522	9.617.8
Decrease (Increase) in Prepaid Expenses	15	216.572	-1.891.3
Adjustments for increase (decrease) in trade accounts payable	10	1.864.615	1.446.5
Increase (Decrease) in Employee Benefit Liabilities	20	78.145	-1.3
Adjustments for increase (decrease) in other operating payables	11	-2.155.021	1.627.7
Increase (Decrease) in Deferred Income	12	-2.790.389	57.7
Other Adjustments for Other Increase (Decrease) in Working Capital		-627.347	2.000.8
Decrease (Increase) in Other Assets Related with Operations		-681.348	2.012.4
Increase (Decrease) in Other Payables Related with Operations		54.001	-11.5
Cash Flows from (used in) Operations		17.536.103	9.152.3
· · · · · ·	24		
Payments Related with Provisions for Employee Benefits	24	-45.257	-245.7
Income taxes refund (paid)		-1.528.094	-950.8
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-7.087.766	752.9
Proceeds from sales of property, plant, equipment and intangible assets		295.062	1.850.3
Proceeds from sales of property, plant and equipment	18	295.062	1.850.3
Purchase of Property, Plant, Equipment and Intangible Assets		-7.382.828	-1.097.4
Purchase of property, plant and equipment	18	-7.382.828	-1.097.4
Cash Outflows from Acquition of Investment Property	17	0	
Other inflows (outflows) of cash		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-8.398.639	-7.980.1
Payments to Acquire Entity's Shares or Other Equity Instruments		0	-1.397.4
Payments to Acquire Entity's Shares	27	0	-1.397.4
Proceeds from borrowings		52.151.239	19.525.1
Proceeds from Loans	8	52.151.239	19.525.1
Repayments of borrowings		-56.427.100	-20.694.3
Loan Repayments	8	-56.427.100	-20.694.3
Payments of Finance Lease Liabilities	8	-542.443	-562.9
Dividends Paid		-2.250.000	-3.154.5
	22		
Interest Pageived	33	-1.381.654	-1.727.4
Interest Received	33	51.319	31.0
		476.347	728.0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		476.347 1.201.446	728.6 1.303 .9



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

							Equity attributable to own	ners of parent [member]					
	Footnote Reference	Issued Capital	l Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Other Accumulated Comprehensive Income That Will No	t 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			Non-controlling interests [member]
		issued Capital	amiliation Adjustments on Capital	rreasury snares	share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification	nestriced reserves appropriated From Proms [member]	Prior Years' Profits or Losses N	et Profit or Loss		
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	27	45.000.000	0 1.690.044	8 -1.707.673	176.792	15.418.895	-318.744		4.192.16	3 19.289.386	3.472.356	87.213.222	44.145.115 131.358.337
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	27	(0	0 0	C	0	0		217.08	3.255.267	-3.472.356	0	0 0
Total Comprehensive Income (Loss)	27	(0	0 0	C	0	44.069			0	7.630.458	7.674.527	4.822.819 12.497.346
Profit (loss)	27	(0	0 0	O	0	0			0	7.630.458	7.630.458	4.832.188 12.462.646
Other Comprehensive Income (Loss)	27	(0	0 0	0	0	44.069			0	0	44.068	-9.369 34.699
Issue of equity Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
od Dividends Paid	27	(0	0 0	0	0	0			-3.154.546	0	-3.154.546	0 -3.154.546
Decrease through Other Distributions to Owners													
Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment	27	C	0	0 -1.397.422	C	0	0			0	0	-1.397.422	0 -1.397.422
Transactions Acquisition or Disposal of a Subsidiary													
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
Transactions with noncontrolling shareholders													
Increase through Other Contributions by Owners													
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value													
of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied													
Increase (decrease) through other changes, equity													
Equity at end of period	27	45.000.000	0 1.690.044	8 -3.105.095	176.792	15.418.895	-274.675		4.409.25	3 19.390.106	7.630.458	90.335.781	48.967.932 139.303.713
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	27	45.000.000	0 1.690.048	8 -4.523.100	176.792	2 15.418.895	-511.962		4.409.25	3 19.390.106	15.136.321	96.186.353	53.652.887 149.839.240
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													
restated balances Transfers	27		0	0		0			622.68	14.513.640	-15.136.321	0	0 0
Total Comprehensive Income (Loss)	27		0	0 0			25.926		022.08			10.825.197	5.466.930 16.292.127
Profit (loss)	27	(0	0 0	O	0						10.799.271	5.456.651 16.255.922
Other Comprehensive Income (Loss)	27	(0	0 0	0	0	25.926				0	25.926	10.279 36.205
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										-2.250.000	0	-2.250.000	0 -2.250.000
d 5.2018 Decrease through Other Distributions to Owners													

Increase (Decrease) through Treasury Share Transactions	27	0	0	C	0	0	(0	0	0	0 0
Increase (Decrease) through Share-Based Payment Transactions	27	0	0	C	0 175.000	0	(0	0	175.000	0 175.000
Acquisition or Disposal of a Subsidiary													
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
Transactions with noncontrolling shareholders													
Increase through Other Contributions by Owners													
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied													
Increase (decrease) through other changes, equity	27	0	0	C	0	0	C			134.941	0	134.941	0 134.941
Equity at end of period	27	45.000.000	1.690.048	-4.523.100	0 351.792	15.418.895	-486.035		5.031.934	31.788.687	10.799.271	105.071.492	59.119.816 164.191.308