



KAMUYU AYDINLATMA PLATFORMU

FİBA FAKTORİNG A.Ş. Financial Institutions Financial Report Unconsolidated 2023 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	RSM TURKEY ARKAN ERGİN ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Fiba Faktoring A.Ş. Yönetim Kurulu'na,

Giriş

Fiba Faktoring A.Ş.'nin ("Şirket") 30 Haziran 2023 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring, Finansman ve Tasarruf Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ile Bankacılık Düzenleme ve Denetleme Kurumu ("BDDK") tarafından yayımlanan yönetmelik, tebliğ, genelge ve yapılan açıklamalar; ve bunlar ile düzenlenmeyen konularda Türkiye Muhasebe Standardı 34, "Ara Dönem Finansal Raporlama Standardı" hükümlerini içeren "BDDK Muhasebe ve Finansal Raporlama Mevzuatı"na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Fiba Faktoring A.Ş.'nin 30 Haziran 2023 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının BDDK Muhasebe ve Finansal Raporlama Mevzuatına uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

RSM Turkey Uluslararası Bağımsız Denetim A.Ş.

(Member of RSM International)

Eray YANBOL, SMMM

Sorumlu Denetçi

İstanbul, 7 Ağustos 2023

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2023			Previous Period 31.12.2022		
		TC	FC	Total	TC	FC	Total
Statement of Financial Position (Balance Sheet)							
ASSETS							
CASH, CASH EQUIVALENTS AND BALANCES AT CENTRAL BANK	3	258.430	232.536	490.966	99.537	21.607	121.144
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Net)		0	0	0	0	0	0
DERIVATIVE FINANCIAL ASSETS	4	0	0	0	0	0	0
FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Net)	6	264.799	0	264.799	284.351	0	284.351
FINANCIAL ASSETS AT AMORTISED COST (Net)		3.507.460	47.593	3.555.053	2.232.332	25.153	2.257.485
Factoring Receivables	7.1	3.503.843	47.593	3.551.436	2.224.443	25.153	2.249.596
Discounted Factoring Receivables (Net)		3.378.711	0	3.378.711	1.958.893	6.599	1.965.492
Other Factoring Receivables		125.132	47.593	172.725	265.550	18.554	284.104
Savings Finance Receivables		0	0	0	0	0	0
From Savings Fund Pool		0	0	0	0	0	0
From Equity		0	0	0	0	0	0
Financial Loans		0	0	0	0	0	0
Consumer loans		0	0	0	0	0	0
Credit Cards		0	0	0	0	0	0
Installment Commercial Loans		0	0	0	0	0	0
Leasing Transactions (Net)		0	0	0	0	0	0
Finance lease receivables		0	0	0	0	0	0
Operating Lease Receivables		0	0	0	0	0	0
Unearned Income (-)		0	0	0	0	0	0
Other Financial Assets Measured at Amortised Cost		0	0	0	0	0	0
Non Performing Receivables	7.2	38.352	0	38.352	49.301	0	49.301
Allowance For Expected Credit Losses / Specific Provisions (-)	7.2	-34.735	0	-34.735	-41.412	0	-41.412
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES		0	0	0	0	0	0
Investments in Associates (Net)		0	0	0	0	0	0
Investments in Subsidiaries (Net)		0	0	0	0	0	0
Jointly Controlled Partnerships (JointVentures) (Net)		0	0	0	0	0	0
TANGIBLE ASSETS (Net)	8	22.200	0	22.200	13.163	0	13.163
INTANGIBLE ASSETS AND GOODWILL (Net)	9	1.801	0	1.801	1.482	0	1.482
INVESTMENT PROPERTY (Net)	10	16.444	0	16.444	16.444	0	16.444
CURRENT TAX ASSETS	11	0	0	0	0	0	0
DEFERRED TAX ASSET	11	43.330	0	43.330	0	0	0

OTHER ASSETS	12	45.728	0	45.728	23.338	27	23.365
SUBTOTAL		4.160.192	280.129	4.440.321	2.670.647	46.787	2.717.434
ASSETS CLASSIFIED AS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held for Sale		0	0	0			0
Non-Current Assets From Discontinued Operations		0	0	0			0
TOTAL ASSETS		4.160.192	280.129	4.440.321	2.670.647	46.787	2.717.434
LIABILITY AND EQUITY ITEMS							
LOANS RECEIVED	13	2.818.314	229.725	3.048.039	2.067.044	0	2.067.044
FACTORING PAYABLES	7.1	1.818	181	1.999	355	0	355
PAYABLES FROM SAVINGS FUND POOL		0	0	0	0	0	0
LEASE PAYABLES	14	17.872	0	17.872	8.103	187	8.290
MARKETABLE SECURITIES (Net)	15	314.408	0	314.408	38.729	0	38.729
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0	0	0	0	0	0
DERIVATIVE FINANCIAL LIABILITIES	5	0	0	0	0	0	0
PROVISIONS		9.857	0	9.857	25.372	0	25.372
Provision for Restructuring		0	0	0	0	0	0
Reserves For Employee Benefits	16	9.857	0	9.857	25.372	0	25.372
General Loan Loss Provisions		0	0	0	0	0	0
Other provisions		0	0	0	0	0	0
CURRENT TAX LIABILITIES	11	81.517	0	81.517	18.571	0	18.571
DEFERRED TAX LIABILITY		0	0	0	4.932	0	4.932
SUBORDINATED DEBT		0	0	0	0	0	0
OTHER LIABILITIES	17	220.613	2.452	223.065	9.421	99	9.520
SUBTOTAL		3.464.399	232.358	3.696.757	2.172.527	286	2.172.813
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0	0	0	0	0	0
Held For Sale		0	0	0	0	0	0
Related to Discontinued Operations		0	0	0	0	0	0
EQUITY		743.564	0	743.564	544.621	0	544.621
Issued capital	18.1	228.000	0	228.000	228.000	0	228.000
Capital Reserves	18.2	30	0	30	30	0	30
Equity Share Premiums		0	0	0	0	0	0
Share Cancellation Profits		0	0	0	0	0	0
Other Capital Reserves		30	0	30	30	0	30
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		71.138	0	71.138	71.138	0	71.138
Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		-13	0	-13	32.152	0	32.152
Profit Reserves		102.400	0	102.400	54.400	0	54.400
Legal Reserves	18.3	50.934	0	50.934	42.989	0	42.989
Statutory Reserves		0	0	0	0	0	0
Extraordinary Reserves		0	0	0	0	0	0
Other Profit Reserves	18.3	51.466	0	51.466	11.411	0	11.411
Profit or Loss		342.009	0	342.009	158.901	0	158.901
Prior Years' Profit or Loss		110.901	0	110.901	0	0	0
Current Period Net Profit Or Loss		231.108	0	231.108	158.901	0	158.901
Non-controlling interests				0			0
Total equity and liabilities		4.207.963	232.358	4.440.321	2.717.148	286	2.717.434

STATEMENT OF OFF-BALANCE SHEET ITEMS

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2023			Previous Period 31.12.2022		
		TC	FC	Total	TC	FC	Total
OFF-BALANCE SHEET ITEMS							
OFF-BALANCE SHEET ITEMS							
IRREVOCABLE FACTORING TRANSACTIONS		101.441	10.198	111.639	37.454	5.270	42.724
REVOCABLE FACTORING TRANSACTIONS		945.702	59.558	1.005.260	545.578	44.032	589.610
SAVINGS FINANCE CONTRACTS TRANSACTIONS		0	0	0	0	0	0
COLLATERALS RECEIVED	27.1	33.868.640	1.523.512	35.392.152	24.427.821	1.210.776	25.638.597
COLLATERALS GIVEN	27.2	1.817.583	0	1.817.583	1.316.976	0	1.316.976
COMMITMENTS		0	0	0	0	0	0
Irrevocable Commitments		0	0	0	0	0	0
Revocable Commitments		0	0	0	0	0	0
Lease Commitments		0	0	0	0	0	0
Finance Lease Commitments		0	0	0	0	0	0
Operational Lease Commitments		0	0	0	0	0	0
Other Revocable Commitments		0	0	0	0	0	0
DERIVATIVE FINANCIAL INSTRUMENTS	27.3	0	0	0	0	0	0
Derivative Financial Instruments Held For Hedging		0	0	0	0	0	0
Fair Value Hedges		0	0	0	0	0	0
Cash Flow Hedges		0	0	0	0	0	0
Hedges of Net Investment in Foreign Operations		0	0	0	0	0	0
Derivative Financial Instruments Held For Trading		0	0	0	0	0	0
Forward Buy or Sell Transactions		0	0	0	0	0	0
Swap Purchases or Sales		0	0	0	0	0	0
Option Purchases or Sales		0	0	0	0	0	0
Futures Purchases or Sales		0	0	0	0	0	0
Other		0	0	0	0	0	0
ITEMS HELD IN CUSTODY	27.4	3.599.693	127.812	3.727.505	2.201.681	120.205	2.321.886
TOTAL OFF-BALANCE SHEET ITEMS		40.333.059	1.721.080	42.054.139	28.529.510	1.380.283	29.909.793

Statement of Profit or Loss

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of Profit or Loss					
INCOME AND EXPENSE ITEMS					
OPERATING INCOME		668.641	247.133	417.804	143.417
FACTORING INCOME	19	668.641	247.133	417.804	143.417
Factoring Interest Income		429.754	237.448	225.561	139.461
Discounted		396.206	199.245	214.032	119.628
Other		33.548	38.203	11.529	19.833
Factoring Fee and Commission Income		238.887	9.685	192.243	3.956
Discounted		218.652	2.054	177.818	789
Other		20.235	7.631	14.425	3.167
INCOME FROM FINANCING LOANS		0	0	0	0
Interest Income From Financing Loans		0	0	0	0
Fee and Commission Income From Financing Loans		0	0	0	0
LEASE INCOME		0	0	0	0
Finance Lease Income		0	0	0	0
Operational Lease Income		0	0	0	0
Fee and Commission Income From Lease Operations		0	0	0	0
SAVINGS FINANCE INCOME		0	0	0	0
Profit Share on Savings Finance Receivables		0	0	0	0
Fees and Commissions Received From Savings Finance Operations		0	0	0	0
FINANCE COST (-)	20	-326.656	-160.374	-215.107	-95.218
Profit Share Expense on Savings Fund Pool		0	0	0	0
Interest Expenses on Funds Borrowed		-232.284	-126.055	-151.072	-75.329
Interest Expenses On Factoring Payables		0	0	0	0
Lease Interest Expenses		-1.233	-242	-769	-141
Interest Expenses on Securities Issued		-34.714	-25.836	-20.127	-14.501
Other Interest Expense		0	0	0	0
Fees and Commissions Paid		-58.425	-8.241	-43.139	-5.247
GROSS PROFIT (LOSS)		341.985	86.759	202.697	48.199
OPERATING EXPENSES (-)	21	-63.533	-28.622	-29.118	-14.169
Personnel Expenses		-53.599	-18.965	-19.989	-8.772
Provision Expense for Employment Termination Benefits		4.352	-2.132	-1.003	-1.934
Research and development expense		0	0	0	0
General Operating Expenses		-14.286	-7.525	-8.126	-3.463
Other		0	0	0	0
GROSS OPERATING PROFIT (LOSS)		278.452	58.137	173.579	34.030
OTHER OPERATING INCOME	22	46.841	57.203	38.261	9.555
Interest Income on Banks		6.824	3.658	4.933	1.196
Interest Income on Marketable Securities Portfolio		0	0	0	0
Dividend Income		10.790	1.259	10.790	1.259
Gains Arising from Capital Markets Transactions		0	0	0	0
Derivative Financial Transactions' Gains		0	46.523	0	1.929
Foreign Exchange Gains		21.980	2.973	19.674	3.769
Other		7.247	2.790	2.864	1.402
PROVISION EXPENSES	23	-457	-1.485	-263	-1.216
Specific Provisions		-457	-1.485	-263	-1.216
Allowances For Expected Credit Losses		0	0	0	0
General Loan Loss Provisions		0	0	0	0
Other		0	0	0	0
OTHER OPERATING EXPENSES (-)	24	-19.237	-48.491	-5.554	-5.185
Impairment in Value of Securities		0	0	0	0
Impairment in Value of Non-Current Assets		0	0	0	0
Capital Market Transactions Losses		0	0	0	0
Loss Arising from Derivative Financial Transaction		0	-3.700	0	3.519
Foreign Exchange Losses		-683	-33.186	0	-1.075
Other		-18.554	-11.605	-5.554	-7.629
NET OPERATING PROFIT (LOSS)		305.599	65.364	206.023	37.184
AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER		0	0	0	0
PROFIT (LOSS) FROM COMPANIES ACCOUNTED FOR USING EQUITY METHOD		0	0	0	0

NET MONETARY POSITION GAIN (LOSS)		0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		305.599	65.364	206.023	37.184
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)	11	-74.491	-15.156	-78.261	-8.441
Current Tax Provision		-123.268	-8.550	-78.261	-8.550
Expense Effect of Deferred Tax		0	-6.606	-109	0
Income Effect of Deferred Tax		48.777	0	109	109
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		231.108	50.208	127.762	28.743
INCOME ON DISCONTINUED OPERATIONS		0	0	0	0
Income on Assets Held for Sale		0	0	0	0
Gain on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Income on Discontinued Operations		0	0	0	0
EXPENSES ON DISCONTINUED OPERATIONS (-)		0	0	0	0
Expense on Assets Held for Sale		0	0	0	0
Loss on Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0	0	0
Other Expenses on Discontinued Operations		0	0	0	0
PROFIT (LOSS) ON DISCONTINUED OPERATIONS BEFORE TAX		0	0	0	0
TAX PROVISION FOR DISCONTINUED OPERATIONS (+/-)		0	0	0	0
Current Tax Provision		0	0	0	0
Expense Effect of Deferred Tax		0	0	0	0
Income Effect of Deferred Tax		0	0	0	0
NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
NET PROFIT OR LOSS FOR THE PERIOD		231.108	50.208	127.762	28.743
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		231.108	50.208	127.762	28.743
Profit (loss) per share					
Profit (Loss) per Share					
EARNINGS (LOSS) PER SHARE					
DILUTED EARNINGS (LOSS) PER SHARE					

Statement of profit or loss and other comprehensive income [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022	Current Period 3 Months 01.04.2023 - 30.06.2023	Previous Period 3 Months 01.04.2022 - 30.06.2022
Statement of profit or loss and other comprehensive income [abstract]					
PROFIT (LOSS)		231.108	50.208	127.762	28.743
OTHER COMPREHENSIVE INCOME		-32.165	2.557	5.339	978
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	20	0	-2
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	21	0	-1
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-1	0	-1
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-32.165	2.537	5.339	980
Exchange Differences on Translation		0	0	0	0
Valuation and/or Reclassification Profit or Loss from financial assets at fair value through other comprehensive income		-34.550	2.537	5.960	461
Income (Losses) from Cash Flow Hedges		0	0	0	0
Income (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		2.385	0	-621	519
TOTAL COMPREHENSIVE INCOME (LOSS)		198.943	52.765	133.101	29.721

Statement of cash flows [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2023 - 30.06.2023	Previous Period 01.01.2022 - 30.06.2022
Statement of cash flows [abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/Loss Before Changes in Operating Assets and Liabilities		286.407	43.273
Interest Received / Profit Share Received / Lease Income		438.649	239.077
Interest Paid /Profit Share Paid / Lease Payments		-293.662	-139.168
Dividends received		10.790	1.259
Fees and Commissions Received		238.887	9.685
Other Gains		0	0
Collections from Previously Written Off Loans and Other Receivables	7	7.134	2.132
Cash Payments to Personnel and Service Suppliers		-55.750	-23.900
Taxes Paid	11	-59.948	-9.028
Other		307	-36.784
Changes in Operating Assets and Liabilities		-331.375	-239.955
Net (Increase) Decrease in Factoring Receivables		-1.102.347	-647.232
Net (Increase) Decrease in Financing Loans		0	0
Net (Increase) Decrease in Receivables From Leasing Transactions		0	0
Net (Increase) Decrease in Savings Finance Receivables		0	0
Net (Increase) Decrease in Other Assets		-195.169	-47.532
Net Increase (Decrease) in Factoring Payables		1.644	94
Net Increase (Decrease) in Savings Fund Pool		0	0
Net Increase (Decrease) in Lease Payables		0	0
Net Increase (Decrease) in Funds Borrowed		982.714	460.022
Net Increase (Decrease) in Matured Payables		0	0
Net Increase (Decrease) Other Liabilities		-18.217	-5.307
Cash flows from (used in) operating activities		-44.968	-196.682
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Paid for Purchase of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Cash Obtained from Sale of Associates, Subsidiaries and Jointly Controlled Entities (Joint Ventures)		0	0
Tangible And Intangible Asset Purchases	8	-519	-203
Sale of Tangible Intangible Assets		0	0
Cash Paid for Purchase of Financial Assets At Fair Value Through Other Comprehensive Income		-14.998	-8.700
Cash Obtained from Sale of Financial Assets At Fair Value Through Other Comprehensive Income		0	0
Cash Paid for Purchase of Financial Assets At Amortised Cost		0	0
Cash Obtained from Sale of Financial Assets At Amortised Cost		0	0
Other	9	-670	-79
Net cash flows from (used in) investing activities		-16.187	-8.982
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Cash Obtained from Loans and Securities Issued		568.966	528.894
Cash Outflow Arised From Loans and Securities Issued		-328.000	-426.000
Equity Instruments Issued		0	0
Dividends paid		0	0
Payments of lease liabilities		0	0
Other		0	0
Net cash flows from (used in) financing activities		240.966	102.894
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		8.462	8.487
Net Increase (decrease) in cash and cash equivalents		188.273	-94.283
Cash and Cash Equivalents at Beginning of the Period	2.5 (o)	111.594	153.397
Cash and Cash Equivalents at End of the Period	2.5 (o)	299.867	59.114



Statement of changes in equity [abstract]

Presentation Currency 1.000 TL
Nature of Financial Statements Unconsolidated

	Footnote Reference	Issued capital [member]	Share premium [member]	Share Cancellation Profit	Other Capital Reserves	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit and Loss			Other Accumulated Comprehensive Income That Will Be Reclassified In Profit and Loss			Profit Reserves	Prior Years' Profits or Losses	Net Profit Or Loss	Non-controlling interests [member]	Equity [member]			
						Tangible and Intangible Assets Accumulated Revaluation Increases / Decreases	Accumulated Gains or Losses on Remeasurements of Defined Benefit Plans	Other (Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will not be Reclassified to Profit or Loss)	Reserve of Exchange Differences on Translation	Accumulated gains (losses) due to revaluation and/or reclassification of financial assets measured at fair value through other comprehensive income	Other (Accumulated Gains or Losses on Cash Flow Hedges, Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss and Other Accumulated Amounts of Other Comprehensive Income that will be Reclassified to Profit or Loss)								
Statement of changes in equity [abstract]																			
CHANGES IN EQUITY ITEMS																			
		151.000	0	0	2.295	0	129	34.520	34.649	0	0	0	44.242	50.877	68.536	0	317.079		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		151.000	0	0	2.295	0	129	34.520	34.649	0	0	0	44.242	50.877	68.536	0	317.079		
		0	0	0	0	0	0	20	20	0	2.537	0	0	0	52.765	0	52.765		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	-8	-455	-463	0	0	0	0	0	0	0	-463		
		0	0	0	0	0	0	0	0	0	0	0	9.500	59.036	-68.536	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	9.500	59.036	-68.536	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	18	151.000	0	0	2.295	0	121	34.085	34.206	0	2.537	0	53.742	109.913	52.765	0	369.381		
Statement of changes in equity [abstract]																			
CHANGES IN EQUITY ITEMS																			
		228.000	0	0	30	0	-528	71.666	71.138	0	32.152	0	32.152	54.400	0	158.901	0	544.621	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		228.000	0	0	30	0	-528	71.666	71.138	0	32.152	0	32.152	54.400	0	158.901	0	544.621	
		0	0	0	0	0	0	0	0	0	-32.165	0	32.165	0	0	0	231.108	0	198.943
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	18	228.000	0	0	30	0	-528	71.666	71.138	0	-13	0	-13	102.400	110.901	231.108	0	743.564	

Previous Period
01.01.2022 - 30.06.2022

Current Period
01.01.2023 - 30.06.2023