



KAMUYU AYDINLATMA PLATFORMU

ERBOSAN ERCİYAS BORU SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Erbosan Erciyas Boru Sanayii ve Ticaret A.Ş.

Yönetim Kurulu'na

Giriş

Erbosan Erciyas Boru Sanayii ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki ara dönem finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Exclusive Member of GGI Global Alliance AG

Ufuk Doğruer

Sorumlu Denetçi

İstanbul, 27 Ağustos 2024



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	405.874.704	538.811.407
Financial Investments		0	0
Time Deposits	5	0	0
Trade Receivables		574.112.962	909.174.363
Trade Receivables Due From Related Parties	6	37.156	58.495
Trade Receivables Due From Unrelated Parties	7	574.075.806	909.115.868
Other Receivables		19.330.476	14.982.935
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	19.330.476	14.982.935
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Hedging	15	0	0
Inventories	9	1.783.241.101	1.175.503.329
Prepayments		50.010.065	75.271.961
Prepayments to Unrelated Parties	10	50.010.065	75.271.961
Current Tax Assets	11	28.920.517	56.910.094
Other current assets		69.530.631	43.567.619
Other Current Assets Due From Unrelated Parties	11	69.530.631	43.567.619
SUB-TOTAL		2.931.020.456	2.814.221.708
Total current assets		2.931.020.456	2.814.221.708
NON-CURRENT ASSETS			
Financial Investments		5.069.903	5.069.903
Time Deposits	5	5.069.903	5.069.903
Other Receivables		15.610	19.471
Other Receivables Due From Unrelated Parties	8	15.610	19.471
Investment property	12	77.971.592	77.971.592
Property, plant and equipment	13	1.076.208.827	1.101.188.287
Land and Premises		295.264.087	291.417.420
Land Improvements		535.838	645.891
Buildings		347.119.980	350.828.506
Machinery And Equipments		422.004.339	449.930.907
Vehicles		5.190.058	2.453.780
Fixtures and fittings		5.835.395	5.620.587
Other property, plant and equipment		259.130	291.196
Intangible assets and goodwill		310.922	388.272
Computer Softwares	14	310.922	388.272
Prepayments		0	0
Total non-current assets		1.159.576.854	1.184.637.525
Total assets		4.090.597.310	3.998.859.233
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		982.353.089	915.202.906
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		982.353.089	915.202.906
Bank Loans	16	982.353.089	915.202.906
Other Financial Liabilities		4.981.037	7.191.231
Other Miscellaneous Financial Liabilities	16	4.981.037	7.191.231
Trade Payables		342.705.744	201.475.021
Trade Payables to Related Parties	6	0	1.048
Trade Payables to Unrelated Parties	7	342.705.744	201.473.973
Employee Benefit Obligations	18	9.339.803	6.793.168
Other Payables		296.299	168.574
Other Payables to Related Parties	6	76.865	95.877
Other Payables to Unrelated Parties	8	219.434	72.697
Derivative Financial Liabilities		0	8.093.561
Derivative Financial Liabilities Held for Hedging	15	0	8.093.561
Deferred Income Other Than Contract Liabilities		13.373.934	34.785.999
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	13.373.934	34.785.999

Current provisions		3.925.514	5.159.194
Current provisions for employee benefits	17	3.087.110	2.377.894
Other current provisions	19	838.404	2.781.300
Other Current Liabilities		26.159.956	89.979.225
Other Current Liabilities to Unrelated Parties	19	26.159.956	89.979.225
SUB-TOTAL		1.383.135.376	1.268.848.879
Total current liabilities		1.383.135.376	1.268.848.879
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	36.785.852
Long Term Borrowings From Related Parties		0	36.785.852
Bank Loans		0	36.785.852
Deferred Income Other Than Contract Liabilities		0	1.563.204
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	0	1.563.204
Non-current provisions		21.876.125	14.553.310
Non-current provisions for employee benefits	17	21.876.125	14.553.310
Deferred Tax Liabilities	26	215.923.706	170.952.604
Total non-current liabilities		237.799.831	223.854.970
Total liabilities		1.620.935.207	1.492.703.849
EQUITY			
Equity attributable to owners of parent	20	2.469.662.103	2.506.155.384
Issued capital		20.000.000	20.000.000
Inflation Adjustments on Capital		446.747.021	446.747.021
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		220.968.021	227.525.830
Gains (Losses) on Revaluation and Remeasurement		220.968.021	227.525.830
Increases (Decreases) on Revaluation of Property, Plant and Equipment		252.778.404	252.778.404
Gains (Losses) on Remeasurements of Defined Benefit Plans		-31.810.383	-25.252.574
Restricted Reserves Appropriated From Profits		132.791.559	132.791.559
Legal Reserves		132.791.559	132.791.559
Prior Years' Profits or Losses		1.679.090.974	1.864.677.465
Current Period Net Profit Or Loss		-29.935.472	-185.586.491
Total equity		2.469.662.103	2.506.155.384
Total Liabilities and Equity		4.090.597.310	3.998.859.233

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	3,21	1.924.946.783	2.163.453.218	851.819.067	1.015.391.136
Cost of sales	3,21	-1.594.924.653	-1.822.688.883	-714.939.058	-720.737.952
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		330.022.130	340.764.335	136.880.009	294.653.184
Revenue from Finance Sector Operations		0	0	0	0
Fee, Premium, Commission and Other Service Income		0	0	0	0
Foreign Exchange Gains		0	0	0	0
Interest Income		0	0	0	0
Profit Share Income		0	0	0	0
Derivative Financial Transactions Gains		0	0	0	0
Income From Portfolio Management Operations		0	0	0	0
Income From Insurance Services		0	0	0	0
Income From Pension Services		0	0	0	0
Unrealized Profit from Financial Assets and Liabilities		0	0	0	0
Other Revenues from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
Fee, Premium, Commissions and Other Service Expenses		0	0	0	0
Foreign Exchange Losses		0	0	0	0
Interest Expenses		0	0	0	0
Profit Share Expenses		0	0	0	0
Provision Expenses		0	0	0	0
Derivative Financial Transactions Losses		0	0	0	0
Expenses Related with Portfolio Management Operations		0	0	0	0
Expenses For Insurance Services		0	0	0	0
Expenses For Pension Services		0	0	0	0
Unrealized Loss from Financial Assets and Liabilities		0	0	0	0
Other Expenses Related with Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
Change in Fair Value of Biological Assets		0	0	0	0
GROSS PROFIT (LOSS)		330.022.130	340.764.335	136.880.009	294.653.184
General Administrative Expenses	22	-23.761.803	-21.982.047	-11.840.860	-10.765.179
Marketing Expenses	22	-120.259.747	-132.145.179	-63.302.188	-66.040.144
Research and development expense		0	0	0	0
Other Income from Operating Activities	23	257.994.784	295.949.729	75.870.356	189.948.363
Other Expenses from Operating Activities	23	-61.902.255	-27.845.966	-10.195.889	-6.870.365
Other gains (losses)		0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		382.093.109	454.740.872	127.411.428	400.925.859
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed		0	0	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost		0	0	0	0
Investment Activity Income	24	6.759.927	16.223.965	0	14.802.004
Investment Activity Expenses		0	0	0	0
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0	0	0
Other income (expense) from subsidiaries, jointly controlled entities and associates		0	0	0	0
Gains (Losses) Arising from Difference Between Previous Amortised Cost and Fair Value of Financial Assets Reclassified out of Amortised Cost into Fair Value through Profit or Loss Measurement Category		0	0	0	0
Cumulative Gain (Loss) Previously Recognised in Other Comprehensive Income Arising from Reclassification of Financial Assets out of Fair Value through Other Comprehensive Income into Fair Value through Profit or Loss Measurement Category		0	0	0	0
Hedging Gains (Losses) for Hedge of Group of Items with Offsetting Risk Positions		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		388.853.036	470.964.837	127.411.428	415.727.863
Finance income	25	65.206.610	115.694.852	21.033.804	92.910.519

Finance costs	25	-152.437.825	-226.818.646	-39.882.428	-166.565.278
Gains (losses) on net monetary position		-282.806.620	-427.561.771	-111.314.163	-339.738.104
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		18.815.201	-67.720.728	-2.751.359	2.335.000
Tax (Expense) Income, Continuing Operations		-48.750.673	-39.089.167	47.154.024	-19.941.484
Current Period Tax (Expense) Income	26	-1.593.636	-52.312.390	30.379.178	-40.693.547
Deferred Tax (Expense) Income	26	-47.157.037	13.223.223	16.774.846	20.752.063
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.935.472	-106.809.895	44.402.665	-17.606.484
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-29.935.472	-106.809.895	44.402.665	-17.606.484
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	20	-29.935.472	-106.809.895	44.402.665	-17.606.484
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)	20	-29.935.472	-106.809.895	44.402.665	-17.606.484
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-6.557.809	-8.382.744	-4.855.988	-2.449.366
Gains (Losses) from Investments in Equity Instruments		0	0	0	0
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 revaluation of Right-of-use Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-8.743.745	-10.478.430	-6.474.650	-3.061.707
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Exchange Differences on Translation, other than translation of foreign operations		0	0	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.185.936	2.095.686	1.618.662	612.341
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets		0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans		2.185.936	2.095.686	1.618.662	612.341
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income		0	0	0	0
Taxes Relating to Share Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Exchange Differences on Translation Other Than Translation of Foreign Operations		0	0	0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
Reclassification adjustments on exchange differences on translation of Foreign Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Gains (losses) on Remeasuring Available-for-sale Financial Assets		0	0	0	0

Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Gains (Losses) on Cash Flow Hedges		0	0	0	0
Reclassification Adjustments on Cash Flow Hedges		0	0	0	0
Amounts Removed from Equity and Included in Carrying Amount of Non-Financial Asset (Liability) whose Acquisition or Incurrence was Hedged Highly Probable Forecast Transaction		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Gains (Losses) on Change in Value of Time Value of Options		0	0	0	0
Reclassification Adjustments on Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Reclassification Adjustments on Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Reclassification Adjustments on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0	0	0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0	0	0
Other Gains (Losses) on Other Comprehensive Income Of Associates And Joint Ventures Accounted For Using Equity Method That Will Be Reclassified To Profit Or Loss		0	0	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		0	0	0	0
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Exchange Differences on Translation of Foreign Operations		0	0	0	0
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Taxes Relating to Cash Flow Hedges		0	0	0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations		0	0	0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		0	0	0	0
Taxes Relating to Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-6.557.809	-8.382.744	-4.855.988	-2.449.366

TOTAL COMPREHENSIVE INCOME (LOSS)		-36.493.281	-115.192.639	39.546.677	-20.055.850
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-36.493.281	-115.192.639	39.546.677	-20.055.850

Statement of cash flows (Direct Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-223.523.538	132.405.014
Cash Receipts From Operating Activities		2.844.264.500	2.591.693.692
Receipts from sales of goods and rendering of services	7,21	2.801.549.698	2.511.867.485
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	23	42.714.802	79.826.207
Cash Payments From Operating Activities		-2.780.338.114	-2.607.509.073
Payments to suppliers for goods and services	7,21	-2.719.894.538	-2.549.275.749
Cash Payments from Interest, Fees, Commissions and other revenues	23	-60.443.576	-58.233.324
Net Cash Flows From (Used in) Operations		63.926.386	-15.815.381
Interest paid	25	-11.738.128	-29.498.612
Interest received	25	50.469.303	112.704.362
Income taxes refund (paid)	26	-118.392.361	-105.692.162
Other inflows (outflows) of cash		-207.788.738	170.706.807
Net Cash Flows on Discontinuing Operations		0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-12.490.089	-1.750.260
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Proceeds from sales of property, plant and equipment		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-12.490.089	-1.750.260
Purchase of property, plant and equipment		-12.490.089	-1.750.260
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		103.076.924	-294.087.990
Proceeds from borrowings		629.451.167	472.065.485
Proceeds from Other Financial Borrowings	16	629.451.167	472.065.485
Repayments of borrowings		-526.374.243	-721.572.320
Cash Outflows from Other Financial Liabilities		-526.374.243	-721.572.320
Dividends Paid			-44.581.155
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-132.936.703	-163.433.236
Net increase (decrease) in cash and cash equivalents		-132.936.703	-163.433.236
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	538.811.407	493.833.036
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	405.874.704	330.399.800

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss			Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss			Restricted Reserves Appropriated From Profits [member]	Retained Earnings			
					Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses		Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans										
Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	20	20.000.000	432.427.589	-12.769.325					128.511.839	1.161.897.318	751.620.512	2.461.687.933		2.461.687.933
	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								4.279.720	747.340.792	-751.620.512	0		0	
	Total Comprehensive Income (Loss)				-8.382.744							-106.809.895	-115.192.639		-115.192.639
	Profit (loss)											-106.809.895	-106.809.895		-106.809.895
	Other Comprehensive Income (Loss)				-8.382.744								-8.382.744		-8.382.744
	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											-44.581.155	-44.581.155		-44.581.155
	Decrease through Other Distributions to Owners														
	Increase (Decrease) through Treasury Share Transactions														
	Increase (Decrease) through Share-Based Payment Transactions														
	Acquisition or Disposal of a Subsidiary														
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
	Transactions with noncontrolling shareholders														
	Increase through Other Contributions by Owners														
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied															
Increase (decrease) through other changes, equity															
Equity at end of period	20	20.000.000	432.427.589	-21.152.069					132.791.559	1.864.656.955	-106.809.895	2.321.914.139		2.321.914.139	
	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period	20	20.000.000	446.747.021	-25.252.574	252.778.404				132.791.559	1.864.677.465	-185.586.491	2.506.155.384		2.506.155.384
	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										-185.586.491	185.586.491	0	0	
	Total Comprehensive Income (Loss)				-6.557.809							-29.935.472	-36.493.281		-36.493.281
	Profit (loss)											-29.935.472	-29.935.472		-29.935.472
	Other Comprehensive Income (Loss)				-6.557.809								-6.557.809		-6.557.809
	Issue of equity														
	Capital Decrease														
	Capital Advance														
	Effect of Merger or Liquidation or Division														
	Effects of Business Combinations Under Common Control														
	Advance Dividend Payments														
	Dividends Paid														

Current Period 01.01.2024 - 30.06.2024														0
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													
	Increase (Decrease) through Share-Based Payment Transactions													
	Acquisition or Disposal of a Subsidiary													
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
	Transactions with noncontrolling shareholders													
	Increase through Other Contributions by Owners													
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
	Increase (decrease) through other changes, equity													
	Equity at end of period	20	20.000.000	446.747.021	-31.810.383	252.778.404			132.791.559	1.679.090.974	-29.935.472	2.469.662.103		2.469.662.103