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KAMUYU AYDINLATMA PLATFORMU

TATLIPINAR ENERJİ ÜRETİM A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Financials

Independet Audit Comment

Independent Audit Company	REFORM BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Tatlıpınar Enerji Üretim Anonim Şirketi ve Bağlı Ortaklıkları Genel Kurulu'na

Finansal Tabloların Sınırlı Denetimi

1) Giriş

Tatlıpınar Enerji Üretim Anonim Şirketi ve Bağlı Ortaklıkları'nın ("Grup") 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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.

2) 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 Denetimine 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.

3) Dikkat Çekilen Hususlar

(1) Grup bağlı ortaklıklarından Marmarares Elektrik Üretim A.Ş., İstanbul İli Sarıyer İlçesi 1-2 Pafta, 10622 Ada 2 Parsel adresinde bulunan Ağaoğlu Maslak 1453 projesi F1 Blok 1 Nolu Bağımsız Bölümün 30 Nisan 2020 tarihinde %20'sini, 31 Aralık 2020 Tarihinde ise %15'ini gayrimenkul satış vaadi sözleşmesi ile Ana ortağı Akdeniz

İnşaat ve Eğitim Hizmetleri A.Ş.'den satın almış olup, rapor tarihi itibariyle söz konusu gayrimenkulde sahip olunan payların tapu devri gerçekleşmemiştir. Ağaoğlu Maslak 1453 projesi F1 Blok 1 Nolu Bağımsız Bölümünde sahip olunan pay konsolide finansal tablolarda yatırım amaçlı gayrimenkul olarak muhasebeleştirilmiş olup, söz konusu gayrimenkulün muhasebeleştirme sonrasında ölçümünde gerçeğe uygun değer kullanılmıştır. Ağaoğlu Maslak 1453 Projesi F1 Blok 1 Nolu Bağımsız bölümde sahip olunan payın 31 Aralık 2023 tarihli gerçeğe uygun değerinin tahmininde TSKB Gayrimenkul Değerleme A.Ş. tarafından hazırlanan 09 Ocak 2024 Tarih 2023A981 Sayılı gayrimenkul değerleme raporu kullanılmıştır. 09 Ocak 2024 Tarih 2023A981 Sayılı gayrimenkul değerleme raporunun değerleme tarihi 31 Aralık 2023 tarihidir. 31 Aralık 2022 ve 01 Ocak 2022 tarihli konsolide finansal tablolarında yatırım amaçlı gayrimenkullerin gerçeğe uygun değerlerinin tahmininde Net Kurumsal Gayrimenkul Değerleme ve Danışmanlık A.Ş. tarafından hazırlanan 30 Aralık 2022 Tarihli Net Özel 2022/1465 Sayılı değerleme raporu ile 31 Aralık 2021 Tarihli Net Özel 2021-2152 sayılı gayrimenkul değerleme raporunu kullanmıştır.

(2) Grup bağlı ortaklıklarından Bakır Enerji Elektrik Üretim A.Ş., İstanbul İli Sarıyer İlçesi 1-2 Pafta, 10622 Ada 2 Parsel adresinde bulunan Ağaoğlu Maslak 1453 projesi F1 Blok 1 Nolu Bağımsız Bölümün 30 Nisan 2020 tarihinde %20'sini, 31 Aralık 2020 Tarihinde ise %15'ini gayrimenkul satış vaadi sözleşmesi ile gayrimenkul satış vaadi sözleşmesi ile Ana ortağı Akdeniz İnşaat ve Eğitim Hizmetleri A.Ş.'den satın almış olup, rapor tarihi itibariyle söz konusu gayrimenkulde sahip olunan payların tapu devri gerçekleşmemiştir. Ağaoğlu Maslak 1453 projesi F1 Blok 1 Nolu Bağımsız Bölümünde sahip olunan pay konsolide finansal tablolarda yatırım amaçlı gayrimenkul olarak muhasebeleştirilmiş olup, söz konusu gayrimenkulün muhasebeleştirme sonrasında ölçümünde gerçeğe uygun değer kullanılmıştır. Ağaoğlu Maslak 1453 Projesi F1 Blok 1 Nolu Bağımsız bölümde sahip olunan payın 31 Aralık 2023 tarihli gerçeğe uygun değerinin tahmininde TSKB Gayrimenkul Değerleme A.Ş. tarafından hazırlanan 09 Ocak 2024 Tarih 2023A981 Sayılı gayrimenkul değerleme raporu kullanılmıştır. 09 Ocak 2024 Tarih 2023A981 Sayılı gayrimenkul değerleme raporunun değerleme tarihi 31 Aralık 2023 tarihidir. 31 Aralık 2022 ve 01 Ocak 2022 tarihli konsolide finansal tablolarında yatırım amaçlı gayrimenkullerin gerçeğe uygun değerlerinin tahmininde Net Kurumsal Gayrimenkul Değerleme ve Danışmanlık A.Ş. tarafından hazırlanan 30 Aralık 2022 Tarihli Net Özel 2022/1465 Sayılı değerleme raporu ile 31 Aralık 2021 Tarihli Net Özel 2021-2152 sayılı gayrimenkul değerleme raporunu kullanmıştır.

Dikkat çekilen hususlar sonucu etkilememektedir.

4) Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal tabloların Tatlıpınar Enerji Üretim Anonim Şirketi ve Bağlı Ortaklıkları'nın 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

REFORM BAĞIMSIZ DENETİM ANONİM ŞİRKETİ

İstanbul, 2 Eylül 2024

Ceyhun GÖNEN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	5	285.074.276	687.572.733
Financial Investments	12	5.032.027	0
Trade Receivables		129.679.804	58.191.019
Trade Receivables Due From Unrelated Parties	7	129.679.804	58.191.019
Other Receivables		39.999.315	115.515
Other Receivables Due From Related Parties	4-8	0	50.987
Other Receivables Due From Unrelated Parties	8	39.999.315	64.528
Derivative Financial Assets		16.898.699	15.669.807
Derivative Financial Assets Held for Hedging	9	16.898.699	15.669.807
Prepayments		284.855.785	517.399.061
Prepayments to Related Parties	4-10	0	177.071.980
Prepayments to Unrelated Parties	10	284.855.785	340.327.081
Current Tax Assets	18	7.393.543	3.679.039
Other current assets	10	0	168.328
SUB-TOTAL		**768.933.449**	**1.282.795.502**
Total current assets		**768.933.449**	**1.282.795.502**
NON-CURRENT ASSETS			
Trade Receivables		0	0
Other Receivables		4.076.128	3.686.487
Other Receivables Due From Unrelated Parties	8	4.076.128	3.686.487
Investment property	13	652.707.921	394.663.522
Property, plant and equipment	14	7.616.594.678	6.267.044.733
Right of Use Assets	16	98.779.912	89.880.358
Intangible assets and goodwill		224.685	0
Goodwill	15	224.685	0
Deferred Tax Asset	18	722.514.017	780.818.384
Total non-current assets		**9.094.897.341**	**7.536.093.484**
Total assets		**9.863.830.790**	**8.818.888.986**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	6	677.433.435	544.509.769
Trade Payables		165.729.044	126.275.482
Trade Payables to Related Parties	4-7	141.186	109.333
Trade Payables to Unrelated Parties	7	165.587.858	126.166.149
Employee Benefit Obligations	11	6.165.317	2.002.739
Other Payables		61.012.225	27.690.281
Other Payables to Related Parties	4-8	1.333.302	379.665
Other Payables to Unrelated Parties	8	59.678.923	27.310.616
Deferred Income Other Than Contract Liabilities		5.235.845	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	5.235.845	0
Current provisions		4.588.185	2.861.247
Current provisions for employee benefits	17	2.917.167	1.193.131
Other current provisions	17	1.671.018	1.668.116
SUB-TOTAL		**920.164.051**	**703.339.518**
Total current liabilities		**920.164.051**	**703.339.518**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	3.730.142.079	3.140.181.547
Other Payables		61.242.955	48.330.430
Other Payables to Related Parties	4-8	60.051.627	45.549.050
Other Payables to Unrelated parties	8	1.191.328	2.781.380
Non-current provisions		4.193.284	2.720.620
Non-current provisions for employee benefits	17	4.193.284	2.720.620
Deferred Tax Liabilities	18	0	239.326.274
Total non-current liabilities		**3.795.578.318**	**3.430.558.871**
Total liabilities		**4.715.742.369**	**4.133.898.389**
EQUITY			

Equity attributable to owners of parent		3.378.053.051	2.737.232.322
Issued capital	20	280.500.000	280.500.000
Treasury Shares (-)	20	-27.104.381	-2.917.090
Share Premium (Discount)	20	719.564.482	719.564.482
Effects of Business Combinations Under Common Control	20	-516.930.507	-328.368.270
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.399.841.061	965.819.852
Gains (Losses) on Revaluation and Remeasurement		-573.660	-1.015.974
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-573.660	-1.015.974
Exchange Differences on Translation	20	1.400.414.721	966.835.826
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		222.698	-145.963
Gains (Losses) on Hedge	20	222.698	-145.963
Restricted Reserves Appropriated From Profits	20	27.104.381	2.917.090
Prior Years' Profits or Losses		1.099.862.221	507.997.765
Current Period Net Profit Or Loss		394.993.096	591.864.456
Non-controlling interests		1.770.035.370	1.947.758.275
Total equity		**5.148.088.421**	**4.684.990.597**
Total Liabilities and Equity		**9.863.830.790**	**8.818.888.986**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	22	876.145.884	512.605.596	429.579.253	227.912.972
Cost of sales	22	-489.723.273	-286.908.731	-180.288.038	-127.617.076
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		386.422.611	225.696.865	249.291.215	100.295.896
GROSS PROFIT (LOSS)		386.422.611	225.696.865	249.291.215	100.295.896
General Administrative Expenses	23	-26.216.855	-6.834.393	-13.351.935	-3.862.239
Other Income from Operating Activities	24	142.147.082	7.859.718	78.705.432	-16.966.677
Other Expenses from Operating Activities	24	-24.049.598	-67.668.889	-5.097.510	-65.674.174
PROFIT (LOSS) FROM OPERATING ACTIVITIES		478.303.240	159.053.301	309.547.202	13.792.806
Investment Activity Expenses	26	-2.727.706	-30.839.355	-1.358.831	-28.262.446
Share of Profit (Loss) from Investments Accounted for Using Equity Method	25	0	-1.298.251	0	-848.531
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		475.575.534	126.915.695	308.188.371	-15.318.171
Finance income	27	67.250.905	19.135.013	29.158.810	13.083.941
Finance costs	27	-177.013.633	-101.529.865	-105.882.145	-20.128.629
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		365.812.806	44.520.843	231.465.036	-22.362.859
Tax (Expense) Income, Continuing Operations		113.751.415	2.524.113	115.496.374	-6.295.178
Current Period Tax (Expense) Income	18	0	0	0	0
Deferred Tax (Expense) Income	18	113.751.415	2.524.113	115.496.374	-6.295.178
PROFIT (LOSS) FROM CONTINUING OPERATIONS		479.564.221	47.044.956	346.961.410	-28.658.037
PROFIT (LOSS)		479.564.221	47.044.956	346.961.410	-28.658.037
Profit (loss), attributable to [abstract]					
Non-controlling Interests		84.571.125	9.676.884	32.420.589	-21.327.839
Owners of Parent		394.993.096	37.368.072	314.540.821	-7.330.198
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
PAY BAŞINA KAZANÇ (kayıp)	19	1,40820000	0,15230000	1,12140000	-0,02610000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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)		479.564.221	47.044.956	346.961.410	-28.658.037
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**725.913.599**	**383.680.348**	**519.701.546**	**371.635.274**
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-1.232.821	132.509	-1.645.037	121.017
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	-16.574.453	0	-16.820.361
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	-16.574.453	0	-16.820.361
Exchange Differences on Translation, other than translation of foreign operations		726.838.182	400.155.432	520.935.292	388.365.468
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		308.238	-33.140	411.291	-30.850
Taxes Relating to Remeasurements of Defined Benefit Plans	17	308.238	-33.140	411.291	-30.850
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**921.654**	**-47.802.383**	**117.690**	**-45.499.725**
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		1.228.891	6.214.250	156.910	9.289.962
Change in Value of Foreign Currency Basis Spreads		0	-52.527.699	0	-52.527.699
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	-52.527.699	0	-52.527.699
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-307.237	-1.488.934	-39.220	-2.261.988
Taxes Relating to Cash Flow Hedges		-307.237	-1.488.934	-39.220	-2.261.988
OTHER COMPREHENSIVE INCOME (LOSS)		**726.835.253**	**335.877.965**	**519.819.236**	**326.135.549**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.206.399.474**	**382.922.921**	**866.780.646**	**297.477.512**
Total Comprehensive Income Attributable to					
Non-controlling Interests		262.016.675	410.717.007	209.720.269	379.149.509
Owners of Parent		944.382.799	-27.794.086	657.060.377	-81.671.997

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**481.429.765**	**-381.712.769**
Profit (Loss)		479.564.221	47.044.956
Profit (Loss) from Continuing Operations		479.564.221	47.044.956
Adjustments to Reconcile Profit (Loss)		**-213.538.461**	**-184.512.690**
Adjustments for depreciation and amortisation expense		145.324.916	113.104.841
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-100.133	9.118
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7-24	-100.133	9.118
Adjustments for provisions		2.891.364	527.311
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	2.888.462	643.938
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	2.902	-116.627
Adjustments for Interest (Income) Expenses		100.615.934	57.952.103
Adjustments for Interest Income	27	-66.904.660	-8.859.272
Adjustments for interest expense	27	175.703.493	66.665.686
Deferred Financial Expense from Credit Purchases	24	16.621.332	1.968.249
Unearned Financial Income from Credit Sales	24	-24.804.231	-1.822.560
Adjustments for unrealised foreign exchange losses (gains)		-156.549.559	-69.670.863
Adjustments for fair value losses (gains)		-921.655	-3.099.029
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	9	-921.655	-3.099.029
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	25	0	-1.298.251
Adjustments for Tax (Income) Expenses	18	-113.751.415	-2.524.113
Adjustments for losses (gains) on disposal of non-current assets		0	30.839.355
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	30.839.355
Other adjustments to reconcile profit (loss)		-191.047.913	-310.353.162
Changes in Working Capital		**219.118.509**	**-243.851.165**
Decrease (Increase) in Financial Investments		-5.032.027	0
Adjustments for decrease (increase) in trade accounts receivable		-88.009.984	-51.853.059
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-88.009.984	-51.853.059
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-40.273.441	-60.026.460
Decrease (Increase) in Other Related Party Receivables Related with Operations	4-8	50.987	-59.577.793
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-40.324.428	-448.667
Decrease (Increase) in Prepaid Expenses	10	232.543.276	-240.312.106
Adjustments for increase (decrease) in trade accounts payable		64.257.793	99.740.524
Increase (Decrease) in Trade Accounts Payables to Related Parties	4-7	31.853	800.007
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	64.225.940	98.940.517
Increase (Decrease) in Employee Benefit Liabilities	11	4.162.578	2.376.355
Adjustments for increase (decrease) in other operating payables		46.234.469	28.135.596
Increase (Decrease) in Other Operating Payables to Related Parties	4-8	15.456.214	7.936.969
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	30.778.255	20.198.627
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	5.235.845	-21.912.015
Cash Flows from (used in) Operations		**485.144.269**	**-381.318.899**
Income taxes refund (paid)	18	-3.714.504	-393.870
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-866.881.064**	**-44.556.058**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		81.437.458	0

Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-86.469.467	0
Proceeds from sales of property, plant, equipment and intangible assets	15	0	-29.782.871
Purchase of Property, Plant, Equipment and Intangible Assets		-649.225.879	-14.773.187
Purchase of property, plant and equipment	14	-649.001.194	-14.773.187
Purchase of intangible assets		-224.685	0
Cash Outflows from Acquition of Investment Property		-212.623.176	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-13.219.031**	**306.801.783**
Proceeds from Issuing Shares or Other Equity Instruments		0	-39.010.712
Proceeds from issuing shares		0	-39.010.712
Payments to Acquire Entity's Shares or Other Equity Instruments	20	-2.386.050.846	0
Payments to Acquire Entity's Shares	20	-2.386.050.846	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		2.409.982.471	0
Cash Inflows from Sale of Acquired Entity's Shares		2.409.982.471	0
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		-188.562.237	160.851.917
Proceeds from borrowings		643.498.994	0
Proceeds from Loans	6	643.498.994	0
Repayments of borrowings		-337.718.335	-220.349.766
Loan Repayments	6	-337.718.335	-220.349.766
Interest paid	27	-67.738.124	-21.824.893
Interest Received	27	66.904.660	8.859.272
Other inflows (outflows) of cash		-153.535.614	418.275.965
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-398.670.330	-119.467.044
Net increase (decrease) in cash and cash equivalents		-398.670.330	-119.467.044
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**683.565.047**	**227.871.901**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**284.894.717**	**108.404.857**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Treasury Shares	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	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 Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge / Cash Flow Hedges	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
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		245.400.000			159.759.650	-479.594	39.010.712	416.738.950	52.527.699	4.357.390			607.510.946		1.524.825.753	1.099.543.109	2.624.368.862
	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																	
	Total Comprehensive Income (Loss)						54.993	-1.709.812	296.166.459	-52.527.699	-3.294.194				37.368.068	276.057.815	410.717.007	686.774.822
	Profit (loss)														37.368.068	37.368.068	9.676.884	47.044.952
	Other Comprehensive Income (Loss)						54.993	-1.709.812	296.166.459	-52.527.699	-3.294.194					238.689.747	401.040.123	639.729.870
	Issue of equity																	
	Capital Decrease																	
	Capital Advance																	
	Effect of Merger or Liquidation or Division																	
	Effects of Business Combinations Under Common Control					160.851.917										160.851.917	7.558.960	168.410.877
	Advance Dividend Payments																	
	Dividends Paid																	
	Decrease through Other Distributions to Owners																	
	Increase (Decrease) through Treasury Share Transactions																	
	Increase (Decrease) through Share-Based Payment Transactions																	
	Acquisition or Disposal of a Subsidiary																	
	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		245.400.000			320.611.567	-424.601	37.300.900	712.905.409	0	1.063.196			607.510.946	37.368.068	1.961.735.485	1.517.819.076	3.479.554.561
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		280.500.000	-2.917.090	719.564.482	-328.368.270	-1.015.974	0	966.835.826		-145.963		2.917.090	507.997.765	591.864.456	2.737.232.322	1.947.758.275	4.684.990.597
	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			-24.187.291			1.174.324		-116.174.158				24.187.291	591.864.456	591.864.456	-114.999.834	0	-114.999.834
	Total Comprehensive Income (Loss)						-732.010		549.753.053		368.661			0	394.993.096	944.382.800	262.016.675	1.206.399.475
	Profit (loss)						0		0		0			0	394.993.096	394.993.096	84.571.125	479.564.221
	Other Comprehensive Income (Loss)						-732.010		549.753.053		368.661				0	549.389.704	177.445.550	726.835.254
	Issue of equity																	
	Capital Decrease																	
	Capital Advance																	
	Effect of Merger or Liquidation or Division																	
	Effects of Business Combinations Under Common Control					-188.562.237										-188.562.237	-439.739.580	-628.301.817
	Advance Dividend Payments																	
	Dividends Paid																	

Current Period 01.01.2024 - 30.06.2024	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		**280.500.000**	**-27.104.381**	**719.564.482**	**-516.930.507**	**-573.660**		**1.400.414.721**		**222.698**		**27.104.381**	**1.099.862.221**	**394.993.096**	**3.378.053.051**	**1.770.035.370**	**5.148.088.421**