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KAMUYU AYDINLATMA PLATFORMU

# YÜNSA YÜNLÜ SANAYİ VE TİCARET A.Ş.
# Financial Report
# Consolidated
# 2024 - 2. 3 Monthly Notification

## General Information About Financial Statements

Financial Report 2Q 2024

# Independet Audit Comment

| | |
|---|---|
| **Independent Audit Company** | PwC BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş |
| **Audit Type** | Limited |
| **Audit Result** | Positive |

**ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN**

**SINIRLI DENETİM RAPORU**

Yünsa Yünlü Sanayi ve Ticaret A.Ş. Genel Kurulu'na

*Giriş*

Yünsa Yünlü Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar tablosunun, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. 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 Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem konsolide 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 konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

*Sonuç*

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, Yünsa Yünlü Sanayi ve Ticaret A.Ş.'nin 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Gökhan Yüksel, SMMM

Sorumlu Denetçi

İstanbul, 19 Eylül 2024

# 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 | 4 | 218.753.197 | 596.802.168 |
| Financial Investments | 5 | 23.322.550 | 22.478.883 |
| Trade Receivables | 7 | 442.541.038 | 467.073.713 |
| Trade Receivables Due From Unrelated Parties | | 442.541.038 | 467.073.713 |
| Other Receivables | 8 | 5.243.200 | 4.945.548 |
| Other Receivables Due From Unrelated Parties | 8 | 5.243.200 | 4.945.548 |
| Inventories | 9 | 740.979.225 | 637.837.089 |
| Prepayments | 10 | 57.275.005 | 52.734.378 |
| Prepayments to Unrelated Parties | 10 | 57.275.005 | 52.734.378 |
| Other current assets | 17 | 18.634.938 | 6.198.950 |
| Other Current Assets Due From Unrelated Parties | 17 | 18.634.938 | 6.198.950 |
| **SUB-TOTAL** | | **1.506.749.153** | **1.788.070.729** |
| **Total current assets** | | **1.506.749.153** | **1.788.070.729** |
| **NON-CURRENT ASSETS** | | | |
| Financial Investments | | 397.492 | 445.708 |
| Property, plant and equipment | 11 | 2.456.125.402 | 2.476.204.476 |
| Land and Premises | 11 | 1.968.520.000 | 1.964.341.510 |
| Land Improvements | 11 | 11.672.325 | 9.548.704 |
| Buildings | 11 | 192.657.538 | 197.923.208 |
| Machinery And Equipments | 11 | 259.021.509 | 219.219.285 |
| Vehicles | 11 | 2.194.134 | 38.303 |
| Fixtures and fittings | 11 | 18.511.139 | 19.879.918 |
| Leasehold Improvements | 11 | 2.452.172 | 3.770.500 |
| Construction in Progress | 11 | 1.096.585 | 61.483.048 |
| Right of Use Assets | 11.1 | 15.828.154 | 18.413.491 |
| Intangible assets and goodwill | 11.2 | 118.952.056 | 132.744.281 |
| Other Rights | 11.2 | 1.874.646 | 2.078.841 |
| Computer Softwares | 11.2 | 7.539.819 | 8.346.987 |
| Capitalized Development Costs | | 66.747.277 | 76.410.580 |
| Other intangible assets | | 42.790.314 | 45.907.873 |
| Other Non-current Assets | 10 | 867.996 | 721.964 |
| Other Non-Current Assets Due From Unrelated Parties | 10 | 867.996 | 721.964 |
| **Total non-current assets** | | **2.592.171.100** | **2.628.529.920** |
| **Total assets** | | **4.098.920.253** | **4.416.600.649** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 358.413.911 | 312.828.758 |
| Current Borrowings From Unrelated Parties | 13 | 358.413.911 | 312.828.758 |
| Bank Loans | 13 | 345.430.729 | 293.046.696 |
| Lease Liabilities | 13 | 8.020.554 | 7.723.033 |
| Other short-term borrowings | 13 | 4.962.628 | 12.059.029 |
| Trade Payables | 7 | 292.388.284 | 390.562.388 |
| Trade Payables to Unrelated Parties | 7 | 292.388.284 | 390.562.388 |
| Employee Benefit Obligations | 16 | 71.702.324 | 70.104.168 |
| Derivative Financial Liabilities | 27 | 0 | 237.062 |
| Derivative Financial Liabilities Held for Hedging | 27 | 0 | 237.062 |
| Deferred Income Other Than Contract Liabilities | 9 | 107.230.906 | 105.179.229 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 9 | 107.230.906 | 105.179.229 |
| Current tax liabilities, current | 24 | 3.976.546 | 26.689.500 |
| Current provisions | 17 | 19.998.718 | 25.564.818 |
| Current provisions for employee benefits | 17 | 11.535.268 | 15.681.540 |
| Other current provisions | 17 | 8.463.450 | 9.883.278 |
| Other Current Liabilities | | 1.331.624 | 764.627 |
| Other Current Liabilities to Unrelated Parties | | 1.331.624 | 764.627 |
| **SUB-TOTAL** | | **855.042.313** | **931.930.550** |
| **Total current liabilities** | | **855.042.313** | **931.930.550** |
| **NON-CURRENT LIABILITIES** | | | |

| | | | |
|---|---|---|---|
| Long Term Borrowings | | 45.602.304 | 59.479.846 |
| Long Term Borrowings From Unrelated Parties | | 45.602.304 | 59.479.846 |
| Bank Loans | 13 | 43.425.455 | 55.824.398 |
| Lease Liabilities | 13 | 2.176.849 | 3.655.448 |
| Employee Benefit Obligations | 16 | 119.392.978 | 105.224.597 |
| Deferred Tax Liabilities | 24 | 167.304.496 | 151.596.934 |
| **Total non-current liabilities** | | **332.299.778** | **316.301.377** |
| **Total liabilities** | | **1.187.342.091** | **1.248.231.927** |
| EQUITY | | | |
| Equity attributable to owners of parent | | 2.911.578.162 | 3.168.368.722 |
| Issued capital | 18 | 60.000.000 | 60.000.000 |
| Inflation Adjustments on Capital | 18 | 1.160.522.385 | 1.160.522.385 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 1.487.408.392 | 1.510.457.614 |
| Gains (Losses) on Revaluation and Remeasurement | | 1.468.433.513 | 1.487.134.537 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | 18 | 1.667.346.458 | 1.663.794.742 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 18 | -198.912.945 | -176.660.205 |
| Exchange Differences on Translation | 18 | 18.974.879 | 23.323.077 |
| Restricted Reserves Appropriated From Profits | | 845.124.561 | 511.086.087 |
| Legal Reserves | 18 | 845.124.561 | 511.086.087 |
| Prior Years' Profits or Losses | | -648.356.579 | -752.556.482 |
| Current Period Net Profit Or Loss | 25 | 6.879.403 | 678.859.118 |
| **Total equity** | | **2.911.578.162** | **3.168.368.722** |
| **Total Liabilities and Equity** | | **4.098.920.253** | **4.416.600.649** |

# 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 | 19 | 780.455.119 | 1.387.844.538 | 397.397.015 | 647.040.673 |
| Cost of sales | 19 | -661.832.029 | -989.297.131 | -339.528.314 | -375.413.738 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 118.623.090 | 398.547.407 | 57.868.701 | 271.626.935 |
| Revenue from Finance Sector Operations | | | 0 | 0 | |
| Cost of Finance Sector Operations | | | 0 | 0 | |
| GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS | | | 0 | 0 | |
| GROSS PROFIT (LOSS) | | 118.623.090 | 398.547.407 | 57.868.701 | 271.626.935 |
| General Administrative Expenses | 20 | -37.270.804 | -37.014.308 | -21.918.165 | -16.798.543 |
| Marketing Expenses | 20 | -97.788.126 | -94.990.928 | -43.399.529 | -48.437.591 |
| Research and development expense | 20 | -5.568.727 | -7.400.380 | -2.757.069 | -2.548.884 |
| Other Income from Operating Activities | 21 | 45.864.869 | 187.436.210 | 12.501.125 | 137.624.159 |
| Other Expenses from Operating Activities | 21 | -56.581.665 | -174.085.249 | -22.500.583 | -148.828.620 |
| Other gains (losses) | | -813 | 282.965 | 74.261 | -726.360 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | -32.722.176 | 272.775.717 | -20.131.259 | 191.911.096 |
| Investment Activity Income | 21 | 6.364.857 | 26.785.745 | 5.526.267 | 26.485.681 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | -26.357.319 | 299.561.462 | -14.604.992 | 218.396.777 |
| Finance income | 23 | 48.987.618 | 41.999.856 | 9.132.900 | 46.020.240 |
| Gains (losses) on net monetary position | | 14.836.624 | 58.759.885 | 22.418.374 | 87.908.444 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | 37.466.923 | 400.321.203 | 16.946.282 | 352.325.461 |
| Tax (Expense) Income, Continuing Operations | 24 | -30.587.520 | -97.642.941 | -57.859.020 | -67.834.743 |
| Current Period Tax (Expense) Income | | -9.943.546 | -65.523.492 | -9.943.546 | -33.044.217 |
| Deferred Tax (Expense) Income | 24 | -20.643.974 | -32.119.449 | -47.915.474 | -34.790.526 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | 6.879.403 | 302.678.262 | -40.912.738 | 284.490.718 |
| PROFIT (LOSS) | | 6.879.403 | 302.678.262 | -40.912.738 | 284.490.718 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | 6.879.403 | 302.678.262 | -40.912.738 | 284.490.718 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| **Diluted Earnings Per Share** | | | | | |

# Statement of Other Comprehensive Income

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | Footnote Reference | Current Period 01.01.2024 - 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) | | 6.879.403 | 302.678.262 | -40.912.738 | 284.490.718 |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| **Other Comprehensive Income that will not be Reclassified to Profit or Loss** | | **-18.701.024** | **1.561.116.010** | **-8.898.725** | **66.899.692** |
| Gains (Losses) on Revaluation of Property, Plant and Equipment | | 4.178.489 | 1.873.436.868 | 4.178.489 | -6.947.413 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -27.815.925 | -39.131.660 | -15.563.051 | -26.517.777 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 4.936.412 | -273.189.198 | 2.485.837 | 100.364.882 |
| Deferred Tax (Expense) Income | | 4.936.412 | -273.189.198 | 2.485.837 | 100.364.882 |
| **Other Comprehensive Income That Will Be Reclassified to Profit or Loss** | | **-4.348.198** | **-7.903.493** | **-7.425.813** | **-21.134.659** |
| Exchange Differences on Translation of Foreing Operations | | -4.348.198 | -7.903.493 | -7.425.813 | -21.134.659 |
| Gains (losses) on exchange differences on translation of Foreign Operations | | -4.348.198 | -7.903.493 | -7.425.813 | -21.134.659 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-23.049.222** | **1.553.212.517** | **-16.324.538** | **45.765.033** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **-16.169.819** | **1.855.890.779** | **-57.237.276** | **330.255.751** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | 0 |
| Owners of Parent | | -16.169.819 | 1.855.890.779 | -57.237.276 | 330.255.751 |

# 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** | | **-4.943.461** | **28.110.358** |
| Profit (Loss) | | 6.879.403 | 302.678.262 |
| Profit (Loss) from Continuing Operations | 25 | 6.879.403 | 302.678.262 |
| Profit (Loss) from Discontinued Operations | | 0 | 0 |
| **Adjustments to Reconcile Profit (Loss)** | | **252.397.870** | **117.435.031** |
| Adjustments for depreciation and amortisation expense | 22 | 67.235.803 | 61.473.921 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 6.207.629 | 4.355.802 |
| Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables | 7 | -20.355 | -229.800 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories | 9 | 6.227.984 | 4.585.602 |
| Adjustments for provisions | | 35.471.153 | 42.257.555 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 34.891.691 | 37.540.595 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions | 17 | 579.462 | 4.716.960 |
| Adjustments for Interest (Income) Expenses | | 109.925.645 | -7.938.300 |
| Adjustments for Interest Income | 23 | 71.575.971 | -25.683.212 |
| Adjustments for interest expense | 23, 16, 17 | 38.349.674 | 17.744.912 |
| Adjustments for unrealised foreign exchange losses ( gains) | | -27.671.276 | -23.259.130 |
| Adjustments for fair value losses (gains) | | -3.564.068 | -4.873.629 |
| Adjustments for Fair Value Losses (Gains) of Financial Assets | 5 | -3.327.006 | -4.873.629 |
| Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments | 24 | -237.062 | 0 |
| Adjustments for Tax (Income) Expenses | | 30.587.520 | 97.642.941 |
| Adjustments for losses (gains) on disposal of non-current assets | | -3.037.851 | -21.912.116 |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets | 21 | -3.037.851 | -21.912.116 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 37.243.315 | -32.375.026 |
| Other adjustments to reconcile profit (loss) | | 0 | 2.063.013 |
| **Changes in Working Capital** | | **-212.600.103** | **-225.416.485** |
| Adjustments for decrease (increase) in trade accounts receivable | | 24.526.473 | -55.952.903 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | | 24.526.473 | -55.952.903 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | -297.652 | -2.698.463 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | -297.652 | -2.698.463 |
| Adjustments for Decrease (Increase) in Contract Assets | | 0 | 0 |
| Adjustments for decrease (increase) in inventories | | -109.370.120 | -160.052.276 |
| Decrease (Increase) in Prepaid Expenses | | -4.686.659 | -14.552.065 |
| Adjustments for increase (decrease) in trade accounts payable | | -98.174.104 | 57.332.093 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | -98.174.104 | 57.332.093 |
| Increase (Decrease) in Employee Benefit Liabilities | | -14.780.727 | -56.201.595 |
| Adjustments for Increase (Decrease) in Contract Liabilities | | 0 | 0 |
| Adjustments for increase (decrease) in other operating payables | | 0 | 0 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities | | 2.051.677 | 2.884.495 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | -11.868.991 | 3.824.229 |
| Decrease (Increase) in Other Assets Related with Operations | | -12.435.988 | 1.478.885 |
| Increase (Decrease) in Other Payables Related with Operations | | 566.997 | 2.345.344 |
| **Cash Flows from (used in) Operations** | | **46.677.170** | **194.696.808** |
| Payments Related with Provisions for Employee Benefits | 16 | -18.964.131 | -97.466.600 |

| | | | |
|---|---|---|---|
| Income taxes refund (paid) | | -32.656.500 | -69.119.850 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **-41.283.011** | **-153.164** |
| Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses | 5 | 538.744.748 | -466.587.901 |
| Cash Receipts from Sales of Equity or Debt Instruments of Other Entities | 5 | -562.067.298 | 497.961.721 |
| Proceeds from sales of property, plant, equipment and intangible assets | | 3.037.851 | 21.407.483 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -20.998.312 | -52.934.467 |
| Purchase of property, plant and equipment | 11 | -10.700.261 | -41.458.431 |
| Purchase of intangible assets | 11.2 | -10.298.051 | -11.476.036 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **-261.539.532** | **-52.440.798** |
| Proceeds from borrowings | | 280.000.000 | 293.056.319 |
| Proceeds from Loans | 13 | 280.000.000 | 293.056.319 |
| Repayments of borrowings | | -175.894.213 | -84.537.102 |
| Loan Repayments | 13 | -175.894.213 | -84.537.102 |
| Payments of Lease Liabilities | | -4.034.756 | -2.599.134 |
| Dividends Paid | | -240.620.741 | -266.005.593 |
| Interest paid | 23, 4 | -44.460.950 | -9.323.326 |
| Interest Received | 13 | -76.528.872 | 16.968.038 |
| INFLATION EFFECT | | -98.558.945 | -33.219.363 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | -406.324.949 | -57.702.967 |
| Effect of exchange rate changes on cash and cash equivalents | | 23.323.077 | 15.241.412 |
| Net increase (decrease) in cash and cash equivalents | | -383.001.872 | -42.461.555 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | 4 | **596.802.168** | **272.526.777** |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | | **213.800.296** | **230.065.222** |

# Statement of changes in equity [abstract]

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Consolidated |

| | | Equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Equity attributable to owners of parent [member] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | 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 | | | | | | | | | | | | | | | | | | | Retained Earnings | | | | | |
| | | | | | | | | | | | | | | Gains/Losses on Revaluation and Remeasurement [member] | | | | | | | | | | | | | | Reserve Of Gains or Losses on Hedge | | | | Gains (Losses) on Revaluation and Reclassification | | | | | | | | | | | | | | | | | | | |
| | Footnote Reference | Issued Capital | Inflation Adjustments on Capital | Balancing Account for Merger Capital | Additional Capital Contribution of Shareholders | Capital Advance | Treasury Shares | Capital Adjustments due to Cross-Ownership | Share premiums or discounts | Effects of Combinations of Entities or Businesses Under Common Control | Put Option Revaluation Fund Related with Non-controlling Interests | Share Based Payments | Accumulated Gains (Losses) from Investments in Equity Instruments | Increases ( Decreases) on Revaluation of Property, Plant and Equipment | Increases ( Decreases) on Revaluation of Intangible Assets | Increases ( Decreases) on Revaluation of Right-of-use Assets | Gains (Losses) on Remeasurements of Defined Benefit Plans | Other Revaluation Increases ( Decreases) | | Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability | Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments | Share Of Other Comprehensive İncome Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss | Exchange Differences on Translation | Other Reserves Of Other Gains ( Losses) | | Exchange Differences on Translation | Cash Flow Hedges | Gains or Losses on Hedges of Net Investment in Foreign Operations | Other Gains or Losses on Hedge | | Gains (Losses) on Remeasuring and/ or Reclassification of Available-for-sale Financial Assets | Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income | Reserve of Other Remeasuring or Reclassification Adjustments | | Change in Value of Time Value of Options | Change in Value of Forward Elements of Forward Contracts | Change in Value of Foreign Currency Basis Spreads | Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss | Other Gains ( Losses ) | | Restricted Reserves Appropriated From Profits [member] | Other equity interest [ member ] | Other reserves [ member ] | Advance Dividend Payments (Net) | 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** | | 29.160.000 | 1.189.309.851 | | | | | | 1.893.510 | | | | | | | | -148.776.013 | | | | | | 22.059.946 | | | | | | | | | | | | | | | | | | 155.183.037 | | | | -807.596.969 | 677.108.157 | | 1.118.341.519 | | 1.118.341.519 |
| Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Errors | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Other Restatements | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Restated Balances | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Transfers | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 677.108.157 | -677.108.157 | | 0 | | 0 |
| Total Comprehensive Income (Loss) | | | | | | | | | | | | | | 1.598.630.057 | | | -31.305.329 | | | | | | -7.903.493 | | | | | | | | | | | | | | | | | | | | | | | 302.678.262 | | 1.862.099.497 | | 1.862.099.497 |
| Profit (loss) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 302.678.262 | | 302.678.262 | | 302.678.262 |
| Other Comprehensive Income (Loss) | | | | | | | | | | | | | | 1.598.630.057 | | | -31.305.329 | | | | | | -7.903.493 | | | | | | | | | | | | | | | | | | | | | | | | | 1.559.421.235 | | 1.559.421.235 |
| Issue of equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Capital Decrease | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Capital Advance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Advance Dividend Payments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Dividends Paid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 356.434.877 | | | | -622.440.470 | | | -266.005.593 | | -266.005.593 |
| Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Transactions with noncontrolling shareholders | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Increase through Other Contributions by Owners | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Increase (decrease) through other changes, equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| **Equity at end of period** | | 29.160.000 | 1.189.309.851 | 0 | 0 | 0 | 0 | 0 | 1.893.510 | 0 | 0 | 0 | 0 | 1.598.630.057 | 0 | 0 | -180.081.342 | 0 | 0 | 0 | 0 | 0 | 14.156.453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 511.617.914 | 0 | 0 | 0 | -752.929.282 | 302.678.262 | 0 | 2.714.435.423 | 0 | 2.714.435.423 |
| **Statement of changes in equity [abstract]** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Statement of changes in equity [line items]** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Equity at beginning of period** | | 60.000.000 | 1.160.522.385 | | | | | | 0 | | | | | 1.663.794.742 | | | -176.660.205 | | | | | | 23.323.077 | | | | | | | | | | | | | | | | | | 511.086.087 | | | | -752.556.482 | 678.859.118 | | 3.168.368.722 | | 3.168.368.722 |
| Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Adjustments Related to Errors | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Other Restatements | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Restated Balances | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Transfers | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 21.319.269 | | | | 657.539.849 | -678.859.118 | | 0 | | 0 |
| Total Comprehensive Income (Loss) | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.551.716 | 0 | 0 | -22.252.740 | 0 | 0 | 0 | 0 | 0 | -4.348.198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6.879.403 | 0 | -16.169.819 | 0 | -16.169.819 |
| Profit (loss) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6.879.403 | | 6.879.403 | | 6.879.403 |
| Other Comprehensive Income (Loss) | | | | | | | | | | | | | | 3.551.716 | | | -22.252.740 | | | | | | -4.348.198 | | | | | | | | | | | | | | | | | | | | | | | | | -23.049.222 | | -23.049.222 |
| Issue of equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Capital Decrease | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Capital Advance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period 01.01.2024 - 30.06.2024 | Advance Dividend Payments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Dividends Paid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 312.719.205 | | | | -553.339.946 | | | -240.620.741 | | -240.620.741 |
| | Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Transactions with noncontrolling shareholders | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Increase through Other Contributions by Owners | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | Increase (decrease) through other changes, equity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | | 0 |
| | **Equity at end of period** | | **60.000.000** | **1.160.522.385** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **1.667.346.458** | **0** | **0** | **-198.912.945** | **0** | **0** | **0** | **0** | **0** | **18.974.879** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **845.124.561** | **0** | **0** | **0** | **-648.356.579** | **6.879.403** | **0** | **2.911.578.162** | **0** | **2.911.578.162** |