Date and time of publication on KAP: 30.09.2024 20:19:44
https://www.kap.org.tr/en/Bildirim/1339187

KAMUYU AYDINLATMA PLATFORMU

BURÇELİK BURSA ÇELİK DÖKÜM SANAYİİ A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Konsolide Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Burçelik Bursa Çelik Döküm Sanayii A.Ş. Genel Kurulu'na

Giriş

Burçelik Bursa Çelik Döküm Sanayii Anonim Şirketi ile bağlı ortaklığının ("Grup") 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara dönem konsolide kar veya zarar tablosunun ve diğer kapsamlı gelir tablosunun, konsolide özkaynak 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 Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") 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 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 konsolide finansal bilgilerin, Grubun 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 30 Eylül 2024

KAVRAM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Crowe Global

Bünyamin KALYONCU

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	4	104.779.170	163.381.778
Financial Investments	21		17.396
Financial Assets at Fair Value Through Profit or Loss			17.396
Financial Assets Held For Trading	21		17.396
Trade Receivables	5	64.469.748	96.618.262
Trade Receivables Due From Related Parties	3	1.139	
Trade Receivables Due From Unrelated Parties	5	64.468.609	96.618.262
Other Receivables		26.216.836	13.549.282
Other Receivables Due From Unrelated Parties	6	26.216.836	13.549.282
Inventories	7	243.483.537	147.181.575
Prepayments		103.786.501	100.188.590
Prepayments to Unrelated Parties	8	103.786.501	100.188.590
Current Tax Assets	14	323.967	1.082.328
Other current assets		6.289.484	1.715.819
Other Current Assets Due From Unrelated Parties		6.289.484	1.715.819
SUB-TOTAL		**549.349.243**	**523.735.030**
Total current assets		**549.349.243**	**523.735.030**
NON-CURRENT ASSETS			
Financial Investments	21	531.608	578.106
Financial Assets at Fair Value Through Profit or Loss	21	424.604	464.617
Financial Assets at Fair Value Through Other Comprehensive Income	21	107.004	113.489
Other Receivables	6	656	818
Other Receivables Due From Unrelated Parties	6	656	818
Property, plant and equipment	9	841.037.543	846.033.502
Land and Premises	9	521.560.138	521.560.138
Land Improvements	9	21.996.793	22.806.696
Buildings	9	121.193.629	122.546.966
Machinery And Equipments	9	131.866.220	126.013.807
Vehicles	9	13.073.353	13.870.118
Fixtures and fittings	9	12.486.835	11.777.269
Leasehold Improvements	9	567.251	616.160
Construction in Progress	9	18.293.324	26.842.348
Intangible assets and goodwill	11	55.337.123	49.123.592
Other Rights	11	47.339.410	42.068.112
Brand names	11	26.055	28.847
Licenses	11	229.990	346.781
Capitalized Development Costs	11	7.741.668	6.679.852
Prepayments		238.249	221.524
Prepayments to Unrelated Parties	8	238.249	221.524
Total non-current assets		**897.145.179**	**895.957.542**
Total assets		**1.446.494.422**	**1.419.692.572**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	21	4.299.115	5.964.472
Current Borrowings From Unrelated Parties	21	4.299.115	5.964.472
Bank Loans	21		20
Lease Liabilities	21	4.252.345	5.782.625
Other short-term borrowings	21	46.770	181.827
Current Portion of Non-current Borrowings	21	7.444.876	13.148.165
Current Portion of Non-current Borrowings from Related Parties	21	7.444.876	13.148.165
Bank Loans	21	7.444.876	13.132.223
Lease Liabilities	21		15.942
Trade Payables	5	91.118.236	95.159.187
Trade Payables to Related Parties	3	39.794	27.018
Trade Payables to Unrelated Parties	5	91.078.442	95.132.169
Employee Benefit Obligations	12	12.027.831	12.419.189

Other Payables	6	31.615.800	4.433.468
Other Payables to Related Parties	6	13.750.000	
Other Payables to Unrelated Parties	6	17.865.800	4.433.468
Deferred Income Other Than Contract Liabilities	8	261.593.981	277.796.621
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	261.593.981	277.796.621
Current tax liabilities, current	14	8.257.085	
Current provisions	12	7.539.975	8.033.221
Current provisions for employee benefits	12	7.539.975	6.016.199
Other current provisions	12		2.017.022
Other Current Liabilities		1.120.798	1.228.341
Other Current Liabilities to Unrelated Parties		1.120.798	1.228.341
SUB-TOTAL		**425.017.697**	**418.182.664**
Total current liabilities		**425.017.697**	**418.182.664**
NON-CURRENT LIABILITIES			
Long Term Borrowings	21	8.271.652	20.682.344
Long Term Borrowings From Unrelated Parties	21	8.271.652	20.682.344
Bank Loans	21	7.549.351	18.928.379
Lease Liabilities	21	722.301	1.753.965
Non-current provisions	12	20.558.526	20.575.192
Non-current provisions for employee benefits	12	20.558.526	20.575.192
Deferred Tax Liabilities	14	142.630.472	133.975.146
Total non-current liabilities		**171.460.650**	**175.232.682**
Total liabilities		**596.478.347**	**593.415.346**
EQUITY			
Equity attributable to owners of parent	13	799.020.835	792.679.831
Issued capital	13	8.424.000	8.424.000
Inflation Adjustments on Capital	13	111.726.226	138.866.004
Share Premium (Discount)	13		4.031.498
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	13	170.246.107	170.579.248
Gains (Losses) on Revaluation and Remeasurement	13	170.246.107	170.579.248
Increases (Decreases) on Revaluation of Property, Plant and Equipment	13	204.393.886	204.611.157
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-34.147.779	-34.031.909
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	13	392.581	377.562
Gains (Losses) on Revaluation and Reclassification	13	392.581	377.562
Other Gains (Losses) on Revaluation and Reclassification	13	392.581	377.562
Restricted Reserves Appropriated From Profits	13	49.507.850	47.880.465
Profit from Sales of Participation Shares or Property that will be Added to Share Capital	13	43.279.560	43.279.560
Legal Reserves	13	4.301.438	2.674.053
Venture Capital Fund		464.015	464.015
Other Restricted Profit Reserves	13	1.462.837	1.462.837
Prior Years' Profits or Losses	13	438.089.307	356.738.411
Current Period Net Profit Or Loss		20.634.764	65.782.643
Non-controlling interests		50.995.240	33.597.395
Total equity		**850.016.075**	**826.277.226**
Total Liabilities and Equity		**1.446.494.422**	**1.419.692.572**

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	15	529.555.944	291.343.861	368.117.141	102.122.874
Cost of sales	15	-369.110.412	-230.874.106	-241.076.727	-87.056.925
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		160.445.532	60.469.755	127.040.414	15.065.949
GROSS PROFIT (LOSS)		160.445.532	60.469.755	127.040.414	15.065.949
General Administrative Expenses		-39.609.760	-29.154.725	-21.667.789	-15.270.621
Marketing Expenses		-14.374.844	-4.813.761	-8.398.443	-1.679.975
Research and development expense		-5.292.540	-6.241.898	-2.664.372	-3.248.199
Other Income from Operating Activities	16	43.237.472	36.876.885	3.387.019	27.307.795
Other Expenses from Operating Activities	16	-63.653.510	-68.742.411	-10.872.336	-52.232.508
PROFIT (LOSS) FROM OPERATING ACTIVITIES		80.752.350	-11.606.155	86.824.493	-30.057.559
Investment Activity Income		5.364.880	1.576.879	3.153.163	1.546.156
Investment Activity Expenses		-667.951		-222.659	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		85.449.279	-10.029.276	89.754.997	-28.511.403
Finance income	17	8.100.359	13.151.347	833.648	9.531.005
Finance costs	18	-9.941.445	-12.536.599	-3.372.111	-7.489.538
Gains (losses) on net monetary position	19	-27.064.585	28.093.554	-27.022.122	4.298.278
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		56.543.608	18.679.026	60.194.412	-22.171.658
Tax (Expense) Income, Continuing Operations	14	-18.220.163	-72.376.423	-9.823.775	-22.993.111
Current Period Tax (Expense) Income	14	-9.537.924	-1.333.810	-8.865.171	-1.333.810
Deferred Tax (Expense) Income	14	-8.682.239	-71.042.613	-958.604	-21.659.301
PROFIT (LOSS) FROM CONTINUING OPERATIONS		38.323.445	-53.697.397	50.370.637	-45.164.769
PROFIT (LOSS)		38.323.445	-53.697.397	50.370.637	-45.164.769
Profit (loss), attributable to [abstract]					
Non-controlling Interests		17.688.681	-1.432.477	17.174.737	-1.066.071
Owners of Parent		20.634.764	-52.264.920	33.195.900	-44.098.698
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)		38.323.445	-53.697.397	50.370.637	-45.164.769
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-623.977**	**-1.593.401**	**-2.582.368**	**-105.201**
Gains (Losses) on Revaluation of Property, Plant and Equipment		-720.322		60.543	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-111.649	-2.124.537	-3.503.701	-251.460
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		207.994	531.136	860.790	146.259
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		180.081		-15.136	
Taxes Relating to Remeasurements of Defined Benefit Plans		27.913	531.136	875.926	146.259
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**15.019**	**56.675**	**46.095**	**3.386**
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		16.020	60.292	49.168	4.197
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		16.020	60.292	49.168	4.197
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-1.001	-3.617	-3.073	-811
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		-1.001	-3.617	-3.073	-811
OTHER COMPREHENSIVE INCOME (LOSS)		**-608.958**	**-1.536.726**	**-2.536.273**	**-101.815**
TOTAL COMPREHENSIVE INCOME (LOSS)		**37.714.487**	**-55.234.123**	**47.834.364**	**-45.266.584**
Total Comprehensive Income Attributable to					
Non-controlling Interests		17.397.845	-1.459.081	17.113.913	-1.000.657
Owners of Parent		20.316.642	-53.775.042	30.720.451	-44.265.927

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		**-24.547.952**	**-62.136.544**
Profit (Loss)		38.323.445	-53.697.397
Profit (Loss) from Continuing Operations		38.323.445	-53.697.397
Adjustments to Reconcile Profit (Loss)		**34.238.138**	**35.744.175**
Adjustments for depreciation and amortisation expense	9-10-11	14.123.214	12.525.637
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-682.136	4.818.363
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	5	-682.136	4.818.363
Adjustments for provisions		4.865.075	-62.175.609
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	6.882.097	-51.036.093
Adjustments for (Reversal of) General Provisions		-2.017.022	-11.139.516
Adjustments for Interest (Income) Expenses		4.746.052	8.149.898
Adjustments for Interest Income		-4.861.005	-1.576.879
Adjustments for interest expense		9.607.057	9.726.777
Adjustments for unrealised foreign exchange losses (gains)		9.950.996	21.917.098
Adjustments for Tax (Income) Expenses		16.759.243	72.310.198
Other adjustments for non-cash items		15.942	-11.645
Adjustments for losses (gains) on disposal of non-current assets		220.229	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		220.229	
Adjustments Related to Gain and Losses on Net Monetary Position		-16.667.823	-21.789.765
Other adjustments to reconcile profit (loss)		907.346	
Changes in Working Capital		**-83.133.897**	**-44.183.322**
Adjustments for decrease (increase) in trade accounts receivable	5	27.068.077	-18.722.535
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	-1.139	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	27.069.216	-18.722.535
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-12.670.779	6.040.539
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-12.670.779	6.040.539
Adjustments for decrease (increase) in inventories	7	-96.203.574	-57.312.845
Decrease (Increase) in Prepaid Expenses	8	-150.481	-54.624.048
Adjustments for increase (decrease) in trade accounts payable	5	5.783.414	1.205.620
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	12.776	-88.360
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	5.770.638	1.293.980
Increase (Decrease) in Employee Benefit Liabilities	12	-391.358	-2.459.119
Adjustments for increase (decrease) in other operating payables	6	14.031.726	-4.916.719
Increase (Decrease) in Other Operating Payables to Related Parties		13.750.000	
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	281.726	-4.916.719
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-16.202.640	123.732.411
Other Adjustments for Other Increase (Decrease) in Working Capital		-4.398.282	-37.126.626
Decrease (Increase) in Other Assets Related with Operations		-4.398.282	-37.126.626
Cash Flows from (used in) Operations		**-10.572.314**	**-62.136.544**
Dividends paid		-13.975.638	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-15.521.002**	**-30.420.634**
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		40.013	56.711
Proceeds from sales of property, plant, equipment and intangible assets		2.634.970	

Proceeds from sales of property, plant and equipment	9-11	2.634.970	
Purchase of Property, Plant, Equipment and Intangible Assets	9-11	-18.195.985	-30.477.345
Purchase of property, plant and equipment	9-11	-8.488.757	-21.258.898
Purchase of intangible assets	9-11	-9.707.228	-9.218.447
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-14.997.211**	**30.918.482**
Proceeds from borrowings	21	3.712.346	90.850.611
Proceeds from Loans	21	3.712.346	90.850.611
Repayments of borrowings	21	-13.696.082	-49.906.676
Loan Repayments	21	-13.696.082	-49.906.676
Payments of Lease Liabilities		-203.529	-1.875.555
Interest paid		-9.607.057	-9.726.777
Interest Received		4.861.005	1.576.879
Other inflows (outflows) of cash		-63.894	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-55.066.165	-61.638.696
Effect of exchange rate changes on cash and cash equivalents		-3.536.443	5.409.106
Net increase (decrease) in cash and cash equivalents		-58.602.608	-56.229.590
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**163.381.778**	**98.248.923**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**104.779.170**	**42.019.333**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity															
			Equity attributable to owners of parent [member]														Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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]	Other equity interest [member]	Other reserves [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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)										
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		**8.424.000**	**138.865.279**	**4.031.478**	**218.793.681**	**-26.829.984**	**490.891**			**2.039.693**	**43.279.348**	**1.462.832**	**229.791.312**	**127.579.689**	**747.928.219**	**32.198.102**	**780.126.321**
	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										634.344			126.945.345	-127.579.689			
	Total Comprehensive Income (Loss)						-1.566.799	56.675							-52.264.920	-53.775.044	-1.459.080	-55.234.124
	Profit (loss)														-52.264.920	-52.264.920	-1.432.477	-53.697.397
	Other Comprehensive Income (Loss)						-1.566.799	56.675								-1.510.124	-26.603	-1.536.727
	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																	
	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		**8.424.000**	**138.865.279**	**4.031.478**	**218.793.681**	**-28.396.783**	**547.566**			**2.674.037**	**43.279.348**	**1.462.832**	**356.736.657**	**-52.264.920**	**694.153.175**	**30.739.022**	**724.892.197**
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		**8.424.000**	**138.866.004**	**4.031.498**	**204.611.157**	**-34.031.909**	**377.562**			**2.674.053**	**43.279.560**	**1.926.852**	**356.738.411**	**65.782.643**	**792.679.831**	**33.597.395**	**826.277.226**
	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										2.217.553			63.565.090	-65.782.643			
	Total Comprehensive Income (Loss)					-217.271	-115.870	15.019							20.634.764	20.316.642	17.397.845	37.714.487
	Profit (loss)														20.634.764	20.634.764	17.688.681	38.323.445
	Other Comprehensive Income (Loss)					-217.271	-115.870	15.019								-318.122	-290.836	-608.958
	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														-13.975.638		-13.975.638		-13.975.638
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			-27.139.778	-4.031.498						-590.168			31.761.444				
	Equity at end of period		**8.424.000**	**111.726.226**		**204.393.886**	**-34.147.779**	**392.581**			**4.301.438**	**43.279.560**	**1.926.852**	**438.089.307**	**20.634.764**	**799.020.835**	**50.995.240**	**850.016.075**