KAMUYU AYDINLATMA PLATFORMU

KARSAN OTOMOTİV SANAYİİ VE TİCARET A.Ş.
Financial Report
Consolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Year 2024 Semi-Annual Consolidated Financial Report

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Karsan Otomotiv Sanayii ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Karsan Otomotiv Sanayii ve Ticaret ("Şirket") ve bağlı ortaklıklarının (hep birlikte " Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet 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 özet 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 özet 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 özet konsolide 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 özet 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 özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Hususlar

1. 1 Ocak - 30 Haziran 2024 ara hesap dönemine ait özet konsolide finansal tablolara ilişkin yürüttüğümüz sınırlı bağımsız denetim kapsamında, Dipnot 2.6'da açıklandığı üzere; 31 Aralık 2023 tarihi itibarıyla hazırlanan konsolide finansal tabloları değiştirmek için yapılan düzeltmeleri denetlemiş bulunuyoruz. Görüşümüze göre, söz konusu düzeltmeler uygundur ve doğru bir biçimde uygulanmıştır. Söz konusu düzeltmeler dışında, Grup'un 2023 hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi, sınırlı bağımsız denetimi veya bunlara yönelik herhangi bir prosedürü uygulamak için görevlendirilmediğimizden, bir bütün olarak 2023 hesap dönemine ait konsolide finansal tablolara ilişkin bir denetim görüşü veya başka bir güvence vermiyoruz.

2. Grup'un 31 Aralık 2023 tarihli konsolide finansal tabloları başka bir denetim şirketi tarafından denetlenmiş ve söz konusu şirket 18 Nisan 2024 tarihli raporunda ilgili konsolide finansal tablolara ilişkin olumlu görüş vermiştir. Grup'un 30 Haziran 2023 tarihi itibariyle düzenlenmiş ara dönem özet konsolide finansal bilgileri de aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 10 Ağustos 2023 tarihli sınırlı denetim sonucunda ilgili ara dönem özet konsolide finansal bilgilerin tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususun dikkatini çekmediğini ifade etmiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Özgür Beşikçioğlu, SMMM

Sorumlu Denetçi

İstanbul, 30 Eylül 2024

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023	Pre-Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)				
Assets [abstract]				
CURRENT ASSETS				
Cash and cash equivalents		574.375	1.281.127	91.936
Financial Investments		4.152	147.714	221.640
Trade Receivables		2.862.990	2.888.605	3.344.889
Trade Receivables Due From Related Parties	5	2.547	621	1.443
Trade Receivables Due From Unrelated Parties	6	2.860.443	2.887.984	3.343.446
Other Receivables		153.134	519.322	440.419
Other Receivables Due From Related Parties		746		
Other Receivables Due From Unrelated Parties		152.388	519.322	440.419
Derivative Financial Assets		129.770	168.368	224.137
Inventories	7	2.088.302	1.566.043	1.846.567
Prepayments	10	337.372	399.480	279.943
Current Tax Assets		3.282	5.244	5.561
Other current assets	14	92.692	216.171	317.936
SUB-TOTAL		**6.246.069**	**7.192.074**	**6.773.028**
Total current assets		**6.246.069**	**7.192.074**	**6.773.028**
NON-CURRENT ASSETS				
Financial Investments		9.737	304.780	343.424
Trade Receivables		2.561	275.740	405.638
Trade Receivables Due From Unrelated Parties	6	2.561	275.740	405.638
Other Receivables		361.437	413.864	579.682
Other Receivables Due From Unrelated Parties		361.437	413.864	579.682
Derivative Financial Assets		77.050	138.826	73.373
Property, plant and equipment	8	3.567.108	3.546.357	3.519.813
Right of Use Assets		37.230	49.478	70.874
Intangible assets and goodwill		1.835.974	1.841.014	2.220.752
Goodwill		58.890	58.890	58.890
Other intangible assets	9	1.777.084	1.782.124	2.161.862
Prepayments	10	31.203	2.718	18.108
Deferred Tax Asset	17	155.665	295.416	
Other Non-current Assets	14	117	135	109.645
Total non-current assets		**6.078.082**	**6.868.328**	**7.341.309**
Total assets		**12.324.151**	**14.060.402**	**14.114.337**
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings	11	3.378.388	2.884.268	4.078.419
Current Portion of Non-current Borrowings		305.545	914.695	985.589
Current Portion of Non-current Borrowings from Unrelated Parties		305.545	914.695	985.589
Lease Liabilities		8.093	30.297	19.980
Current Portion of other Non-current Borrowings	11	297.452	884.398	965.609
Trade Payables		1.482.223	2.341.333	1.973.784
Trade Payables to Related Parties	5	90.957	136.546	99.032
Trade Payables to Unrelated Parties	6	1.391.266	2.204.787	1.874.752
Employee Benefit Obligations		160.849	97.491	74.212
Other Payables		117.606	230.468	
Other Payables to Related Parties	5	100.054	230.468	
Other Payables to Unrelated Parties		17.552		
Deferred Income Other Than Contract Liabilities		270.916	488.819	78.957
Current tax liabilities, current				4.520
Current provisions		269.839	456.439	168.628
Current provisions for employee benefits		66.990	37.848	27.395
Other current provisions	12	202.849	418.591	141.233
Other Current Liabilities	14	79.624	35.956	60.993
SUB-TOTAL		**6.064.990**	**7.449.469**	**7.425.102**
Total current liabilities		**6.064.990**	**7.449.469**	**7.425.102**
NON-CURRENT LIABILITIES				
Long Term Borrowings		1.259.883	948.876	1.355.972
Long Term Borrowings From Unrelated Parties		1.259.883	948.876	1.355.972

Bank Loans	11	1.254.967	927.192	1.322.573
Lease Liabilities		4.916	21.684	33.399
Other Payables			324.310	
Other Payables to Related Parties			324.310	
Deferred Income Other Than Contract Liabilities		63.281	76.049	36.477
Non-current provisions		503.197	496.310	443.264
Non-current provisions for employee benefits		280.044	251.447	270.608
Other non-current provisions		223.153	244.863	172.656
Deferred Tax Liabilities	17			559.074
Total non-current liabilities		**1.826.361**	**1.845.545**	**2.394.787**
Total liabilities		**7.891.351**	**9.295.014**	**9.819.889**
EQUITY				
Equity attributable to owners of parent		4.386.791	4.724.024	4.232.209
Issued capital		900.000	900.000	900.000
Inflation Adjustments on Capital		8.359.305	8.359.305	8.359.305
Balancing Account for Merger Capital		42.059	42.059	42.059
Share Premium (Discount)		124.015	124.015	124.015
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		695.159	761.067	824.422
Gains (Losses) on Revaluation and Remeasurement		695.159	761.067	824.422
Gains (Losses) on Remeasurements of Defined Benefit Plans		-144.849	-78.941	-79.251
Other Revaluation Increases (Decreases)		840.008	840.008	903.673
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-228.159	-295.844	-287.656
Exchange Differences on Translation		43.534	82.897	23.135
Gains (Losses) on Hedge		-196.991	-245.219	-177.269
Gains (Losses) on Revaluation and Reclassification		-74.702	-133.522	-133.522
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		-74.702	-133.522	-133.522
Restricted Reserves Appropriated From Profits		21.890	21.890	21.890
Prior Years' Profits or Losses		-5.247.288	-5.751.826	-5.495.172
Current Period Net Profit Or Loss		-280.190	563.358	-256.654
Non-controlling interests		46.009	41.364	62.239
Total equity		**4.432.800**	**4.765.388**	**4.294.448**
Total Liabilities and Equity		**12.324.151**	**14.060.402**	**14.114.337**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	15	4.224.063	4.361.578	2.320.700	2.168.223
Cost of sales	15	-3.413.012	-3.568.845	-1.744.112	-1.690.687
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		811.051	792.733	576.588	477.536
GROSS PROFIT (LOSS)		811.051	792.733	576.588	477.536
General Administrative Expenses		-239.620	-188.134	-105.558	-84.066
Marketing Expenses		-372.113	-336.259	-217.748	-206.440
Research and development expense		-12.055	-9.373	-3.278	-122
Other Income from Operating Activities	16	1.613.104	1.118.486	1.106.950	925.008
Other Expenses from Operating Activities	16	-1.281.058	-69.636	-1.160.358	-46.062
PROFIT (LOSS) FROM OPERATING ACTIVITIES		519.309	1.307.817	196.596	1.065.854
Investment Activity Income		35.679	60.075	14.887	46.871
Investment Activity Expenses		-238.272		-238.272	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		316.716	1.367.892	-26.789	1.112.725
Finance costs		-871.617	-1.687.386	-358.732	-1.274.675
Gains (losses) on net monetary position		400.397	453.134	47.713	-20.692
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-154.504	133.640	-337.808	-182.642
Tax (Expense) Income, Continuing Operations		-121.041	-371.856	55.076	-80.749
Deferred Tax (Expense) Income	17	-121.041	-371.856	55.076	-80.749
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-275.545	-238.216	-282.732	-263.391
PROFIT (LOSS)		-275.545	-238.216	-282.732	-263.391
Profit (loss), attributable to [abstract]					
Non-controlling Interests		4.645	-240	2.530	6.928
Owners of Parent		-280.190	-237.976	-285.262	-270.319
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (kr) (Hisse Başına)		0,31000000	0,26000000	0,32000000	0,30000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-65.908	-64.271	-76.244	-83.652
Gains (Losses) on Remeasurements of Defined Benefit Plans		-87.877	-85.695	-101.659	-111.536
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		21.969	21.424	25.415	27.884
Taxes Relating to Remeasurements of Defined Benefit Plans		21.969	21.424	25.415	27.884
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		8.865	76.676	-23.529	-121.859
Exchange Differences on Translation of Foreing Operations		-39.363	72.776	19.766	31.424
Gains (losses) on exchange differences on translation of Foreign Operations		-39.363	72.776	19.766	31.424
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income			87.545		
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income			87.545		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		64.304	-82.345	-57.727	-204.377
Gains (Losses) on Cash Flow Hedges		64.304	-82.345	-57.727	-204.377
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-16.076	-1.300	14.432	51.094
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income			-21.886		
Taxes Relating to Cash Flow Hedges		-16.076	20.586	14.432	51.094

OTHER COMPREHENSIVE INCOME (LOSS)		**-57.043**	**12.405**	**-99.773**	**-205.511**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-332.588**	**-225.811**	**-382.505**	**-468.902**
Total Comprehensive Income Attributable to					
Non-controlling Interests		4.645	-240	754	6.927
Owners of Parent		-337.233	-225.571	-383.259	-475.829

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**-1.143.225**	**-796.412**
Profit (Loss)		-275.545	-238.216
Profit (Loss) from Continuing Operations		-275.545	-238.216
Adjustments to Reconcile Profit (Loss)		**485.713**	**-153.425**
Adjustments for depreciation and amortisation expense	8,9	239.332	145.346
Adjustments for Impairment Loss (Reversal of Impairment Loss)		107.600	
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	81.658	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	25.942	
Adjustments for provisions		32.225	247.431
Adjustments for (Reversal of) Provisions Related with Employee Benefits		138.114	146.395
Adjustments for (Reversal of) Other Provisions		-105.889	101.036
Adjustments for Interest (Income) Expenses		308.912	360.463
Adjustments for Interest Income		-33.153	-25.769
Adjustments for interest expense		342.065	386.232
Adjustments for unrealised foreign exchange losses (gains)		261.728	-310.504
Adjustments for Tax (Income) Expenses	17	121.041	371.856
Adjustments for losses (gains) on disposal of non-current assets		-2.705	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	8	-2.705	
Other adjustments for which cash effects are investing or financing cash flow		238.272	
Adjustments Related to Gain and Losses on Net Monetary Position		-820.692	-968.017
Changes in Working Capital		**-1.330.385**	**-404.771**
Adjustments for decrease (increase) in trade accounts receivable		-383.447	-859.845
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.049	-323
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-381.398	-859.522
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		5.826	-601.866
Decrease (Increase) in Other Related Party Receivables Related with Operations		-746	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		6.572	-601.866
Decrease (Increase) in Derivative Financial Assets		83.692	32.798
Adjustments for decrease (increase) in inventories		-548.201	-306.424
Adjustments for increase (decrease) in trade accounts payable		-75.874	999.561
Increase (Decrease) in Trade Accounts Payables to Related Parties		81.542	182.402
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-157.416	817.159
Adjustments for increase (decrease) in other operating payables		-412.381	331.005
Increase (Decrease) in Other Operating Payables to Related Parties		-444.765	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		32.384	331.005
Cash Flows from (used in) Operations		**-1.120.217**	**-796.412**
Other inflows (outflows) of cash		-23.008	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-96.333**	**-654.663**
Proceeds from sales of property, plant, equipment and intangible assets		6.492	
Proceeds from sales of property, plant and equipment	8	6.492	
Purchase of Property, Plant, Equipment and Intangible Assets		-246.581	-305.483
Purchase of property, plant and equipment	8	-182.718	-4.498
Purchase of intangible assets	8	-63.863	-300.985

Interest received		33.153	25.769
Other inflows (outflows) of cash		110.603	-374.949
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**786.854**	**1.636.400**
Proceeds from borrowings		4.149.409	6.533.823
Repayments of borrowings		-3.032.476	-4.512.888
Payments of Lease Liabilities		-28.664	-32.119
Interest paid		-301.415	-352.416
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-452.704	185.325
Net increase (decrease) in cash and cash equivalents		-452.704	185.325
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.281.127**	**91.936**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-254.048	-61.537
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**574.375**	**215.724**

Statement of changes in equity [abstract]

Presentation Currency	1.000 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	Balancing Account for Merger 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]	Retained Earnings				
							Gains/Losses on Revaluation and Remeasurement [member]		Exchange Differences on Translation	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			Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income						
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		**900.000**	**8.862.295**	**42.059**	**133.512**	**903.673**	**-79.251**	**23.135**	**-177.269**	**-133.522**	**21.890**	**-4.420.614**	**-256.654**	**5.819.254**	**62.239**	**5.881.493**
	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			-502.990		9.497							-1.074.558		-1.587.045		-1.587.045
	Other Restatements																
	Restated Balances		900.000	8.359.305	42.059	124.015	903.673	-79.251	23.135	-177.269	-133.522	21.890	-5.495.172	-256.654	4.232.209	62.239	4.294.448
	Transfers												-256.654	256.654			
	Total Comprehensive Income (Loss)							-64.271	72.776	-61.759	65.659			-237.976	-225.571	-240	-225.811
	Profit (loss)													-237.976	-237.976	-240	-238.216
	Other Comprehensive Income (Loss)							-64.271	72.776	-61.759	65.659				12.405		12.405
	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		**900.000**	**8.359.305**	**42.059**	**124.015**	**903.673**	**-143.522**	**95.911**	**-239.028**	**-67.863**	**21.890**	**-5.751.826**	**-237.976**	**4.006.638**	**61.999**	**4.068.637**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**900.000**	**8.862.295**	**42.059**	**133.512**	**840.008**	**-78.941**	**82.897**	**-245.219**	**-133.522**	**21.890**	**-4.677.268**	**794.030**	**6.541.741**	**41.364**	**6.583.105**
	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			-502.990		-9.497							-1.074.558	-230.672	-1.817.717		-1.817.717
	Other Restatements																
	Restated Balances		900.000	8.359.305	42.059	124.015	840.008	-78.941	82.897	-245.219	-133.522	21.890	-5.751.826	563.358	4.724.024	41.364	4.765.388
	Transfers										58.820		504.538	-563.358			
	Total Comprehensive Income (Loss)							-65.908	-39.363	48.228				-280.190	-337.233	4.645	-332.588
	Profit (loss)													-280.190	-280.190	4.645	-275.545
	Other Comprehensive Income (Loss)							-65.908	-39.363	48.228					-57.043		-57.043
	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	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		900.000	8.359.305	42.059	124.015	840.008	-144.849	43.534	-196.991	-74.702	21.890	-5.247.288	-280.190	4.386.791	46.009	4.432.800