

KAMUYU AYDINLATMA PLATFORMU

FENERBAHÇE FUTBOL A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements





Independet Audit Comment

Independent Audit Company	BDO DENET BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

Fenerbahçe Futbol A.Ş.

Genel Kurulu'na;

Giriş

Fenerbahce Futbol A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak 30 Kasım 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 Denetimin 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 konsolide 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.

Şartlı Sonucun Dayanağı

Dipnot 15'te açıklandığı üzere, Grup'un, 30 Kasım 2024 tarihi itibarıyla Finansal Durum Tablosu'nda yer alan Dönen Varlıklar altında "İlişkili Taraflardan Diğer Alacaklar" adıyla takip edilen toplam 4.002.036.957 TL (31 Mayıs 2024: 4.176.882.805 TL) tutarında ticari olmayan alacağı olup söz konusu alacağın belirli bir vadesi bulunmamaktadır. Grup, söz konusu alacak için 30 Kasım 2024 tarihinde sona eren altı aylık ara hesap döneminde 977.834.686 TL (30 Kasım 2023: 414.472.542 TL) tutarında faiz geliri tahakkuk ettirmiştir. Grup yönetimi Türkiye Finansal Raporlama Standardı ("TFRS") 9 "Finansal Araçlar" uyarınca söz konusu alacakların tahsil edilebilirliği konusunda beklenen kredi zararı analizi yapmamış ve özet konsolide finansal tablolarda bu alacakları ilişkin herhangi bir karşılık ayırmamıştır. Söz konusu alacak tutarının geri kazanılabilirliğine ilişkin belirsizlikler nedeniyle tarafımızca bu alacakların tahsil edilebilirliğine ve vadesine ilişkin bir sınırlı denetim sonucu oluşturulamamıştır.

Şartlı Sonuç

Sınırlı denetimimize göre, *Şartlı Sonucun Dayanağı* paragrafında belirtilen konunun etkileri hariç olmak üzere, 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.

İşletmenin Sürekliliğiyle İlgili Önemli Belirsizlik

Grup, 30 Kasım 2024 tarihinde sona eren altı aylık ara hesap döneminde 591.628.240 TL kar elde etmiştir. Aynı tarihte kısa vadeli yükümlülükleri dönen varlıklarını "Şartlı sonuca konu olan ilişkili taraflardan diğer alacaklar" hariç 5.410.866.053 TL (31 Mayıs 2024: 4.873.642.937 TL) aşmaktadır. Grup'un özkaynakları aynı dönem itibarıyla eksi 619.750.922 TL (31 Mayıs 2024: eksi 1.230.019.404 TL)'dir. Bilanço tarihi itibarıyla Grup'un vadeli banka kredilerinin tutarı 841.739.935 (31 Mayıs 2024: 781.570.756 TL)'dir. Bu durum, Grup'un sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek bir belirsizliğin varlığını göstermektedir. Ayrıca söz konusu durum, Türk Ticaret Kanunu'nun ("TTK") 376. maddesinde yer alan, bir şirketin borca batık durumda bulunduğu şüphesini uyandıran isaretler konusundaki düzenleme kapsamına girdiği için Yönetim Kurulu'nun anılan maddede belirtilen tedbirleri almasını gerektirmektedir. Grup yönetiminin bu konulara yönelik açıklamaları Dipnot 2.5' de belirtilmiştir. Bu husus tarafımızca verilen sonucu etkilememektedir.

İstanbul,

24 Ocak 2025

BDO Denet Bağımsız Denetim

ve Danışmanlık A.Ş.

Member, BDO International Network

Erdoğan Sağlam, YMM

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 30.11.2024	Previous Period 31.05.2024
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	1.175.282.039	314.780.
Trade Receivables		1.250.604.132	975.242.
Trade Receivables Due From Related Parties	15	5.090.101	8.895
Trade Receivables Due From Unrelated Parties		1.245.514.031	966.346
Other Receivables		4.003.662.982	4.178.317
Other Receivables Due From Related Parties	15	4.002.036.957	4.176.882
Other Receivables Due From Unrelated Parties		1.626.025	1.434
Inventories		379.555.708	290.815
Prepayments	0.15	564.945.637	354.526
Prepayments to Related Parties	9,15	1.027.240	1.196
Prepayments to Unrelated Parties	9	563.918.397	353.330
Current Tax Assets	11	44.700.901	65.723
Other Current Assets Pue From Unrelated Portice	10	79.112.758	33.569
Other Current Assets Due From Unrelated Parties	10	79.112.758	33.569
SUB-TOTAL		7.497.864.157	6.212.976
Total current assets		7.497.864.157	6.212.976
NON-CURRENT ASSETS			
Other Receivables		8.014.477	6.874
Other Receivables Due From Unrelated Parties		8.014.477	6.874
Property, plant and equipment		344.072.916	278.917
Land and Premises		63.649.605	63.649
Machinery And Equipments		739.872	896
Vehicles		6.774.236	610
Fixtures and fittings		63.477.790	54.727
Leasehold Improvements		209.431.413	159.033
Right of Use Assets		144.275.656	126.994
Intangible assets and goodwill		3.675.151.468	2.886.910
Licenses		3.673.811.329	2.885.102
Other intangible assets		1.340.139	1.807
Prepayments		162.927.675	186.909
Prepayments to Related Parties	9,15	8.303.500	10.267
Prepayments to Unrelated Parties	9	154.624.175	176.641
Total non-current assets		4.334.442.192	3.486.606
Total assets		11.832.306.349	9.699.582
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		201.011.792	187.263
Current Borrowings From Unrelated Parties		201.011.792	187.263
Bank Loans	6	201.011.792	187.263
Current Portion of Non-current Borrowings		687.177.754	639.520
Current Portion of Non-current Borrowings from		687.177.754	639.520
Unrelated Parties			
Bank Loans	6	640.728.143	594.307
Lease Liabilities		46.449.611	45.213
Trade Payables		4.145.759.076	2.922.812
Trade Payables to Related Parties	15	35.138.966	8.776
Trade Payables to Unrelated Parties		4.110.620.110	2.914.036
Employee Benefit Obligations		1.677.260.277	1.523.55
Other Payables		80.200.881	81.054
Other Payables to Related Parties	15	44.360.875	48.828
Other Payables to Unrelated Parties		35.840.006	32.226
Contract Liabilities	9	1.988.730.180	871.267
Other Current Liabilities		126.553.293	684.266
Other Current Liabilities to Unrelated Parties	10	126.553.293	684.266
SUB-TOTAL		8.906.693.253	6.909.736
		0.000.000.000	C 000 706
Total current liabilities		8.906.693.253	6.909.736

Long Term Borrowings From Unrelated Parties		2.999.884.748	3.562.699.291
Bank Loans	6	2.926.730.460	3.501.830.225
Lease Liabilities		73.154.288	60.869.066
Employee Benefit Obligations		177.307.825	214.254.014
Contract Liabilities	9	254.498.598	100.931.833
Non-current provisions		25.941.224	26.925.186
Non-current provisions for employee benefits		25.941.224	26.925.186
Deferred Tax Liabilities		21.844.670	23.594.703
Other non-current liabilities		65.886.953	91.460.287
Other Non-current Liabilities to Unrelated Parties	10	65.886.953	91.460.287
Total non-current liabilities		3.545.364.018	4.019.865.314
Total liabilities		12.452.057.271	10.929.601.519
EQUITY			
Equity attributable to owners of parent		-738.978.911	-1.328.836.805
Issued capital		98.980.000	98.980.000
Inflation Adjustments on Capital		1.109.086.215	1.109.086.215
Share Premium (Discount)		3.182.645.656	3.182.645.656
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-19.437.630	-17.622.666
Gains (Losses) on Revaluation and Remeasurement		-19.437.630	-17.622.666
Gains (Losses) on Remeasurements of Defined Benefit Plans		-19.437.630	-17.622.666
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		560.457	515.839
Exchange Differences on Translation		560.457	515.839
Restricted Reserves Appropriated From Profits		721.276.256	721.276.256
Prior Years' Profits or Losses		-6.423.718.105	-8.271.969.681
Current Period Net Profit Or Loss		591.628.240	1.848.251.576
Non-controlling interests		119.227.989	98.817.401
Total equity		-619.750.922	-1.230.019.404
Total Liabilities and Equity		11.832.306.349	9.699.582.115



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.06.2024 - 30.11.2024	Previous Period 01.06.2023 - 30.11.2023	Current Period 3 Months 01.09.2024 - 30.11.2024	Previous Period 3 Months 01.09.2023 - 30.11.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		3.619.410.736	3.241.245.216	2.183.322.705	1.699.098.7
Cost of sales		-3.936.271.568	-3.397.156.159	-2.346.421.949	-1.997.037.9
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-316.860.832	-155.910.943	-163.099.244	-297.939.2
GROSS PROFIT (LOSS)		-316.860.832	-155.910.943	-163.099.244	-297.939.2
General Administrative Expenses		-102.709.122	-91.958.973	-55.697.119	-46.106.
Marketing Expenses		-291.275.798	-239.653.981	-138.180.241	-123.103.
Other Income from Operating Activities	12	43.027.303	733.639.066	12.660.918	328.540
Other Expenses from Operating Activities	12	-236.584.685	-1.214.473.482	101.900.020	-542.570.
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-904.403.134	-968.358.313	-242.415.666	-681.179
Investment Activity Income	13	1.303.806.724	2.436.801.001	14.913.339	312.964
Investment Activity Expenses	13	-133.935.479	-103.807.669	-98.397.714	-6.728
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		265.468.111	1.364.635.019	-325.900.041	-374.943
Finance income		1.021.228.585	450.834.557	478.561.567	265.189
Finance costs		-1.104.808.524	-609.536.290	-417.918.053	-337.300
Gains (losses) on net monetary position		491.617.388	1.719.734.636	220.967.019	417.690
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		673.505.560	2.925.667.922	-44.289.508	-29.365
Tax (Expense) Income, Continuing Operations		-61.281.383	-68.689.914	-25.289.084	-8.201
Current Period Tax (Expense) Income	11	-62.660.342	-46.742.984	-25.549.622	-12.313
Deferred Tax (Expense) Income	11	1.378.959	-21.946.930	260.538	4.112
PROFIT (LOSS) FROM CONTINUING OPERATIONS		612.224.177	2.856.978.008	-69.578.592	-37.566
PROFIT (LOSS)		612.224.177	2.856.978.008	-69.578.592	-37.566
Profit (loss), attributable to [abstract]					
Non-controlling Interests		20.595.937	39.588.604	6.204.669	15.724
Owners of Parent		591.628.240	2.817.389.404	-75.783.261	-53.291
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Hisse Başına Kazanç	14	5,98000000	28,46000000	-0,77000000	-0,54000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified					
to Profit or Loss		-2.009.776	-4.055.248	4.788.620	912
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.380.850	-4.650.957	5.433.798	737
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		371.074	595.709	-645.178	174
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		371.074	595.709	-645.178	174
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		54.081	508.801	-81.144	58
Exchange Differences on Translation of Foreing Operations		54.081	508.801	-81.144	58
Gains (losses) on exchange differences on translation of Foreign Operations		54.081	508.801	-81.144	58
OTHER COMPREHENSIVE INCOME (LOSS)		-1.955.695	-3.546.447	4.707.476	970
TOTAL COMPREHENSIVE INCOME (LOSS)		610.268.482	2.853.431.561	-64.871.116	-36.595.
Total Comprehensive Income Attributable to					
Non-controlling Interests		20.410.588	39.392.829	6.529.188	15.671
Owners of Parent		589.857.894	2.814.038.732	-71.400.304	-52.266



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.06.2024 - 30.11.2024	Previous Period 01.06.2023 - 30.11.2023
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.991.699.586	1.705.118.107
Profit (Loss)		612.224.177	2.856.978.008
Adjustments to Reconcile Profit (Loss)		-1.214.105.721	-3.101.134.30
Adjustments for depreciation and amortisation expense		642.761.500	540.491.229
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-15.774	-23.302
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-15.774	-23.302
Adjustments for provisions		4.146.581	6.371.367
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.146.581	6.371.367
Adjustments for Interest (Income) Expenses		-127.350.704	-5.391.583
Adjustments for Interest Income		-1.021.228.585	-450.834.55 ⁻
Adjustments for interest expense		893.877.881	445.442.976
Adjustments for unrealised foreign exchange losses (gains)		54.081	551.442
Adjustments for Tax (Income) Expenses		61.281.383	68.689.914
Adjustments for losses (gains) on disposal of non-current assets		-1.169.871.245	-2.332.993.332
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-12.463
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		-1.169.871.245	-2.332.980.869
Adjustments Related to Gain and Losses on Net Monetary Position		-625.111.543	-1.378.830.042
Changes in Working Capital		2.634.997.556	1.995.527.353
Adjustments for decrease (increase) in trade accounts receivable		-413.115.912	-1.076.679.240
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.548.900	10.019.908
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-415.664.812	-1.086.699.148
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		567.548.748	-170.593.731
Decrease (Increase) in Other Related Party Receivables Related with Operations		570.053.457	-167.564.309
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.504.709	-3.029.422
Adjustments for decrease (increase) in inventories		-88.740.026	-34.056.517
Decrease (Increase) in Prepaid Expenses		-186.437.209	-397.127.733
Adjustments for increase (decrease) in trade accounts payable		1.635.844.839	2.528.591.074
Increase (Decrease) in Trade Accounts Payables to Related Parties		27.602.469	13.471.763
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.608.242.370	2.515.119.311
Adjustments for increase (decrease) in other operating payables		10.596.409	69.895
Increase (Decrease) in Other Operating Payables to Related Parties		2.430.215	13.054.692
Increase (Decrease) in Other Operating Payables to Unrelated Parties		8.166.194	-12.984.797
Other Adjustments for Other Increase (Decrease) in Working Capital		1.109.300.707	1.145.323.605
Decrease (Increase) in Other Assets Related with Operations		-50.285.845	29.311.670
Increase (Decrease) in Other Payables Related with Operations		1.159.586.552	1.116.011.935
Cash Flows from (used in) Operations		2.033.116.012	1.751.371.056
Payments Related with Provisions for Employee Benefits		-3.707.742	-3.462.579
Income taxes refund (paid)	11	-41.637.470	-46.742.984
Other inflows (outflows) of cash		3.928.786	3.952.614
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-267.648.145	690.675
Proceeds from sales of property, plant, equipment and intangible assets		1.409.744.663	2.939.445.075
Proceeds from sales of property, plant and equipment		0	12.460

Proceeds from sales of intangible assets		1.409.744.663	2.939.432.615
Purchase of Property, Plant, Equipment and Intangible Assets	7	-1.677.392.808	-2.938.754.400
Purchase of property, plant and equipment		-106.896.318	-29.810.430
Purchase of intangible assets		-1.570.496.490	-2.908.943.970
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-815.152.963	-1.266.045.672
Repayments of borrowings		-40.202.921	-70.962.680
Loan Repayments		-40.202.921	-70.962.680
Payments of Lease Liabilities		-27.180.927	-8.642.945
Interest paid		-783.732.675	-1.216.757.334
Interest Received		35.963.560	30.317.287
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		908.898.478	439.763.110
Net increase (decrease) in cash and cash equivalents		908.898.478	439.763.110
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	298.856.867	52.546.852
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-47.729.016	-21.194.861
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	1.160.026.329	471.115.101



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

							Equity attributable to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will	I Be Reclassified In Profit Or Loss		Retained Earnings			Non-controlling interests [member]	
			Issued Capital	I Inflation Adjustments on Capital	l Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Exchange Differences on Translation Reserve Of Gains or Losses on Hedge	Gains (Lorses) on Povaluation and Postarsification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses Ne	t Drofit or Loss		non contouring interests (interiber)	
						Gains (Losses) on Remeasurements of Defined Benefit Plans	CALIFORNIE UNITERIELES UN FRANSICIUM RESERVE UT Gains UF LUSSES UN FEUGLE	Ganis (Losses) on Nevatuation and Neclassification		Prioritears Profits of Losses	CFTOILEOI LOSS			
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items] Equity at beginning of period		98.980.000	0 1.109.086.21	L5 3.182.645.656	-10.172.465	-98.758		721.276.253	-8.614.579.083	342.609.411	-3.170.252.771	32.575.257	-3.137.677.514
	Adjustments Related to Accounting Policy Changes		30,300,000	2120310003122	5.202.0 (5.000)	344,4.10	33.73		122210200	0,021,07,000	01210031122	312131221112	525151251	5,251,011,021
	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									342.609.411	-342.609.411			
	Total Comprehensive Income (Loss)					-3.902.114	551.442				2.817.389.404	2.814.038.732	39.392.829	2.853.431.561
	Profit (loss)										2.817.389.404	2.817.389.404	39.588.604	2.856.978.008
	Other Comprehensive Income (Loss)					-3.902.114	551.442					-3.350.672	-195.775	-3.546.447
	Issue of equity Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
eriod .11.2023	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		98.980.000	0 1.109.086.21	.5 3.182.645.656	-14.074.579	452.684		721.276.253	-8.271.969.672	2.817.389.404	-356.214.039	71.968.086	-284.245.953
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		98.980.000	0 1.109.086.21	1.5 3.182.645.656	-17.622.666	515.839		721.276.256	-8.271.969.681	1.848.251.576	-1.328.836.805	98.817.401	-1.230.019.404
	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									1.848.251.576				
	Total Comprehensive Income (Loss) Profit (loss)					-1.814,964 0						589.857.894 591.628.240		612.224.177
	Other Comprehensive Income (Loss)					-1.814.964					331.020.240	-1.770.346		-1.955.695
	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 ..06.2024 - 30.11.20

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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	98.94	0.000 1.109.086.21	3.182.645.656	-19.437.630	560.457		721.276.256	-6.423.718.105	591.628.240	-738.978.911	119.227.989 -619.750.922