Date and time of publication on KAP: 15.08.2025 18:15:48
https://www.kap.org.tr/en/Bildirim/1479272

KAMUYU AYDINLATMA PLATFORMU

TEK-ART İNŞAAT TİCARET TURİZM SANAYİ VE YATIRIMLAR A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Comment

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

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi

Genel Kurulu'na;

Giriş

Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi'nin (Şirket) ve Bağlı Ortaklıklarının (bundan sonra birlikte "Grup" olarak anılacaktır) ekte yer alan 30 Haziran 2025 tarihli konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Şartlı Sonucun Dayanağı

Sermaye Piyasası Kurulu (SPK) tarafından yapılan incelemeler sonucunda, ilişkili taraftan pay satın alınması işleminde Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi `nin mal varlığının 47.716.593 TL azaltıldığı tespit edilmiştir. İlgili kurul kararının iptaline ilişkin olarak, Şirket tarafından yürütmenin durdurulması talep edilmiş ve bu talep reddedilmiştir. Verilen bu karara, Şirket tarafından Ankara 17. İdare Mahkemesi'ne 2020/97 ve 98 E. sayılı dosya ile itiraz edilmiş olmakla birlikte, hukuki süreç henüz sonuçlanmamıştır. Konuya ilişkin raporlama tarihi itibarıyla şirket yönetimi tarafından konsolide finansal tablolarda herhangi düzeltme yapılmamıştır.

Grup'un vadesi geçmiş borçlarının tasfiyesine ilişkin olarak alacaklı banka ile imzalanan 1 Ağustos 2025 tarihli protokol çerçevesinde Grup'un aktifindeki yer alan İstanbul İli Küçükçekmece İlçesi Safra Mahallesi Kanarya Mevkiinde yer alan arsa nitelikli 37.338,00 m^2 gayrimenkulün gerçekleştirilecek ifraz işlemi sonucunda belirli bir kısmının alacaklı bankaya kredi borcuna istinaden protokol tarihinden itibaren 3 ay içerisinde devredilmesine karar verilmiştir. Grup'un en iyi gayreti göstererek söz konusu gayrimenkulü 3. Taraflara satarak bankaya olan borcu nakden ödeme yaparak kapatma hakkı ayrıca mevcuttur. Tasfiye protokolü kapsamında kapatılması öngörülen finansal borç tutarının 30 Haziran 2025 tarihli kayıtlı değeri baz alındığında 1.808.447.000 TL kayıtlı değer ile mali tablolarda yer alan gayrimenkul için değer düşüklüğü oluşma olasılığı mevcuttur. Grup Yönetimi devir bedelinin bilahare yapılacak ekspertiz ile belirlenecek olmasının yarattığı belirsizlik ile birlikte 3 aylık protokol süresi içinde Grup'un en iyi gayreti göstererek gayrimenkulü 3. taraflara satıp bankaya olan borcu nakden ödeme yapma hakkının bankaya devir işleminin gerçekleşip gerçekleşmeyeceğine ilişkin olarak yarattığı belirsizliği ve bilanço tarihinden sonra imzalanan protokolün mevcut vadesi geçmiş finansal borçların tasfiyesine dönük özel bir amaç doğrultusunda yapılmış olmasını dikkate alarak bilanço tarihinde imzalanan bu tasfiye protokolü ile ilgili ekli mali tablolarda bir karşılık ayrılmasına gerek olmadığı kanaatine varmıştır.**(Not:41)**

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem konsolide finansal bilgilerin, Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi'(Şirket) ve Bağlı Ortaklıklarının 30 Haziran 2025 tarihi itibarıyla konsolide finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin konsolide nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Dikkat Çekilen Husus - İşletmenin Sürekliliğiyle İlgili Önemli Belirsizlik

Grup `un 30 Haziran 2025 itibarıyla net işletme sermayesinin 499.888.745 TL negatife dönmüş olup ayrıca mali tablolarda 472.675.749 TL bedel ile yer alan finansal borçların vadesi geçmiştir. Bu şartlar, Grup'un sürekliliğinin devamına ilişkin ciddi şüpheler oluşturabilecek önemli belirsizliklerin bulunduğunu gösteriyor olabilir. Grup Yönetiminin konuya ilişkin açıklamaları 2.09 no.'lu dipnotta yer almaktadır. Ancak bu husus, tarafımızca verilen görüşü etkilememektedir.

MGI BAĞIMSIZ DENETİM A.Ş.

A member of MGI Worldwide

ÖZCAN AKSU

Sorumlu Ortak Başdenetçi

(İstanbul, 15 Ağustos 2025)

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	7.092.460	39.838.571
Financial Investments	7	0	0
Trade Receivables		20.856.002	56.014.540
Trade Receivables Due From Related Parties	10-37	0	0
Trade Receivables Due From Unrelated Parties	10	20.856.002	56.014.540
Other Receivables		18.104.661	13.267.483
Other Receivables Due From Related Parties	11-37	17.865.907	13.246.471
Other Receivables Due From Unrelated Parties	11	238.754	21.012
Inventories	13	4.491.762	2.518.052
Prepayments	15	8.973.790	5.575.859
Current Tax Assets	25	264.302	247.558
Other current assets	26	5.813.681	809.232
SUB-TOTAL		**65.596.658**	**118.271.295**
Total current assets		**65.596.658**	**118.271.295**
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	10	0	0
Other Receivables		6.329	7.384
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	6.329	7.384
Investment property	17	2.623.327.385	2.623.327.385
Property, plant and equipment	18	4.471.755.023	4.478.315.324
Right of Use Assets	14	0	0
Intangible assets and goodwill		142.233	214.121
Other intangible assets	19	142.233	214.121
Prepayments	15	0	0
Deferred Tax Asset	35	0	0
Other Non-current Assets	26	0	0
Total non-current assets		**7.095.230.970**	**7.101.864.214**
Total assets		**7.160.827.628**	**7.220.135.509**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	472.675.749	471.303.161
Current Portion of Non-current Borrowings	8	0	0
Trade Payables		20.595.902	1.906.695
Trade Payables to Related Parties	10,37	0	0
Trade Payables to Unrelated Parties	10	20.595.902	1.906.695
Employee Benefit Obligations	12	7.205.716	3.576.696
Other Payables		2.492.813	2.882.774
Other Payables to Related Parties	11,37	57.317	181.408
Other Payables to Unrelated Parties	11	2.435.496	2.701.366
Government Grants	21	0	0
Deferred Income Other Than Contract Liabilities	15	52.711.469	64.604.168
Current tax liabilities, current	35	0	0
Current provisions		9.803.754	8.166.910
Current provisions for employee benefits	22	1.829.265	1.317.915
Other current provisions	22	7.974.489	6.848.995
SUB-TOTAL		**565.485.403**	**552.440.404**
Total current liabilities		**565.485.403**	**552.440.404**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	0	0
Long Term Borrowings From Related Parties		0	0
Lease Liabilities	8	0	0
Other Payables	11	0	0
Non-current provisions		4.295.388	3.512.659
Non-current provisions for employee benefits	24	4.295.388	3.512.659
Deferred Tax Liabilities	35	1.180.390.332	1.240.697.608

Total non-current liabilities		**1.184.685.720**	**1.244.210.267**
Total liabilities		**1.750.171.123**	**1.796.650.671**
EQUITY			
Equity attributable to owners of parent	27	5.410.656.505	5.423.484.838
Issued capital		300.000.000	300.000.000
Inflation Adjustments on Capital		4.223.947.525	4.223.947.525
Treasury Shares (-)		-83.784	-83.784
Share Premium (Discount)		-57.758.251	-57.758.251
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		289.142.312	289.362.039
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits		19.716.658	19.716.658
Prior Years' Profits or Losses		648.300.651	1.106.507.716
Current Period Net Profit Or Loss		-12.608.606	-458.207.065
Non-controlling interests	27	0	0
Total equity		**5.410.656.505**	**5.423.484.838**
Total Liabilities and Equity		**7.160.827.628**	**7.220.135.509**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	15.720.559	26.457.040	15.491.275	24.840.012
Cost of sales	28	-9.800.864	-15.390.884	-9.800.864	-14.354.319
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.919.695	11.066.156	5.690.411	10.485.693
GROSS PROFIT (LOSS)		5.919.695	11.066.156	5.690.411	10.485.693
General Administrative Expenses	29-30	-28.821.345	-42.665.459	-13.523.259	-24.931.801
Marketing Expenses	29-30	-1.957.171	-4.768.128	-636.558	-3.981.178
Other Income from Operating Activities	31	4.095.819	8.963.863	1.837.753	5.653.982
Other Expenses from Operating Activities	31	-54.340.647	-70.109.193	-35.400.369	-48.299.949
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-75.103.649	-97.512.761	-42.032.022	-61.073.253
Investment Activity Income	32	0	0	0	0
Investment Activity Expenses	32	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-75.103.649	-97.512.761	-42.032.022	-61.073.253
Finance income	33	5.934.688	23.762.991	1.977.651	23.108.541
Finance costs	33	-71.702.649	-68.211.228	-30.851.268	-13.796.101
Gains (losses) on net monetary position		68.028.970	97.132.285	26.023.240	44.277.998
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-72.842.640	-44.828.713	-44.882.399	-7.482.815
Tax (Expense) Income, Continuing Operations		60.234.034	-74.474.290	86.613.626	-25.416.145
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	60.234.034	-74.474.290	86.613.626	-25.416.145
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.608.606	-119.303.003	41.731.227	-32.898.960
PROFIT (LOSS)		-12.608.606	-119.303.003	41.731.227	-32.898.960
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.608.606	-119.303.003	41.731.227	-32.898.960
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	36	-0,00042000	-0,00398000	0,00139000	-0,00110000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	-12.608.606	-119.303.003	41.731.227	-32.898.960
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-219.727**	**-156.966**	**-350.730**	**214.833**
Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-292.969	-209.288	-467.639	286.443
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		73.242	52.322	116.909	-71.610
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	35	73.242	52.322	116.909	-71.610
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-219.727**	**-156.966**	**-350.730**	**214.833**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.828.333**	**-119.459.969**	**41.380.497**	**-32.684.127**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.828.333	-119.459.969	41.380.497	-32.684.127

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-16.687.501**	**-19.071.327**
Profit (Loss)		-12.608.606	-119.303.004
Profit (Loss) from Continuing Operations	36	-12.608.606	-119.303.004
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**-33.228.439**	**48.244.897**
Adjustments for depreciation and amortisation expense	14,18,19	20.397.503	24.142.924
Adjustments for Impairment Loss (Reversal of Impairment Loss)	10,11	1.705.190	3.474.152
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10,11	1.705.190	3.474.152
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	0	0
Adjustments for provisions		3.860.724	4.338.303
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	1.775.860	1.907.293
Adjustments for (Reversal of) Other Provisions	22	2.084.864	2.431.010
Adjustments for Interest (Income) Expenses		18.549.909	-7.342.876
Adjustments for Interest Income	32	-3.763.616	-22.187.446
Adjustments for interest expense	33	22.313.525	14.844.570
Adjustments for unrealised foreign exchange losses (gains)		47.016.380	50.905.797
Adjustments for Tax (Income) Expenses	35	-60.234.034	74.474.292
Adjustments Related to Gain and Losses on Net Monetary Position		-64.524.111	-101.747.695
Changes in Working Capital		**29.166.288**	**52.055.831**
Adjustments for decrease (increase) in trade accounts receivable	10	25.448.254	-10.219.899
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-6.733.248	16.000.125
Adjustments for decrease (increase) in inventories	13	-1.973.710	-3.384.710
Decrease (Increase) in Prepaid Expenses	26	-3.397.931	-319.518
Adjustments for increase (decrease) in trade accounts payable	10	18.961.695	15.903.049
Increase (Decrease) in Employee Benefit Liabilities	12	4.140.169	6.836.559
Adjustments for increase (decrease) in other operating payables	11	22.019	2.144.257
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	26	-2.660.052	26.676.313
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-4.640.908	-1.580.345
Cash Flows from (used in) Operations		**-16.670.757**	**-19.002.276**
Payments Related with Provisions for Employee Benefits	24	0	-316.906
Income taxes refund (paid)	35	-16.744	247.855
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-13.765.314**	**-9.889.138**
Proceeds from sales of property, plant, equipment and intangible assets	18,19	0	377.581
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-13.765.314	-10.266.719
Cash Inflows from Sale of Investment Property	17	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**3.879.649**	**25.963.119**
Proceeds from borrowings	8	0	0
Repayments of borrowings	8	0	-1.368.013
Interest Received		3.879.649	27.331.132
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-26.573.166	-2.997.346
Net increase (decrease) in cash and cash equivalents		-26.573.166	-2.997.346
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**37.341.958**	**21.107.935**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-5.693.371	-4.185.712
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**5.075.421**	**13.924.877**

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	Treasury Shares	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]		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								
Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	300.000.000	4.223.947.525	-83.784	-57.758.251	392.875.096	-1.511.094			19.716.658	1.074.291.277	128.889.750	6.080.367.177	0	6.080.367.177
	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												-40.638.514			-40.638.514
	Other Restatements															
	Restated Balances															
	Transfers											88.251.236	-88.251.236			0
	Total Comprehensive Income (Loss)							-156.966					-119.303.003			-119.459.969
	Profit (loss)												-119.303.003			-119.303.003
	Other Comprehensive Income (Loss)							-156.966								-156.966
	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	27	300.000.000	4.223.947.525	-83.784	-57.758.251	392.875.096	-1.668.060			19.716.658	1.162.542.513	-119.303.003	5.920.268.694	0	5.920.268.694
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	300.000.000	4.223.947.525	-83.784	-57.758.251	290.850.890	-1.488.851			19.716.658	1.106.507.716	-458.207.065	5.423.484.838	0	5.423.484.838
	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											-458.207.065	458.207.065			0
	Total Comprehensive Income (Loss)							-219.727					-12.608.606			-12.828.333
	Profit (loss)												-12.608.606			-12.608.606
	Other Comprehensive Income (Loss)							-219.727								-219.727
	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															

Current Period 01.01.2025 - 30.06.2025	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	27	**300.000.000**	**4.223.947.525**	**-83.784**	**-57.758.251**	**290.850.890**	**-1.708.578**			**19.716.658**	**648.300.651**	**-12.608.606**	**5.410.656.505**	**0**	**5.410.656.505**