



KAMUYU AYDINLATMA PLATFORMU

YEŞİL GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2018 - 2. 3 Monthly Notification

General Information About Financial Statements



Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM BİREYSEL FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Yeşil Gayrimenkul Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

Yeşil Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin (Şirket) 30 Haziran 2018 tarihli ilişikteki bireysel finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait bireysel kâr veya zarar ve diğer kapsamlı gelir tablosunun, bireysel özkaynak değişim tablosunun ve bireysel nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem bireysel finansal bilgilerin 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 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 oluşmaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı bireysel 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 bireysel finansal bilgilerin, Yeşil Gayrimenkul Yatırım Ortaklığı Anonim Şirketi'nin, 30 Haziran 2018 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin 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 hususlar

Ara dönem finansal bilgilerin sınırlı denetimine ilişkin sonucumuzu etkilememekle birlikte aşağıdaki hususlara dikkat çekmek isteriz:

i) Şirketin dönen varlıklarının kısa vadeli borçlarını karşılama oranı % 140'dır. Ancak dönen varlıklar içerisinde ticari alacaklar ve verilen avanslar grubu içerisinde yer alan alacak tutarların önemli bir kısmı inşaat-gayrimenkul geliştirme sektöründe faaliyet gösteren ilişkili şirketlerden olan alacaklardan ve bu şirketlere verilen avanslardan oluşmaktadır. Dönen varlıkların kısa vadeli borçları karşılama oranı, ilişkili taraflardan olan alacak ve borçlar ile finansal tablolarda dönen varlıklar grubunda yer alan stoklardan, satışı yapılan (henüz teslim edilmeyen kısım) ve buna karşılık uzun vadeli yükümlülüklerde yer alan alınan avans tutarları arındırılmış şekilde hesaplandığında ise bu oranın % 60 olduğu görülmektedir. Bu durum şirketin kısa vadeli yükümlülüklerinin yerine getirilmesini ilişkili taraflarından olan ödeme yükümlülüklerini yerine getirmesine bağlı kılmaktadır. Şirketin kısa vadeli finansal yükümlülükleri içerisinde yer alan kredilerinin bir kısmının vadesi geçmiştir. (Not:8) Ekli finansal tablolar işletmenin sürekliliği ilkesine göre hazırlanmış olup şirketin yukarıda açıklanan likidite durumu, işletmenin sürekliliği ilkesi yönünden bir değerlendirme yapılmasını gerektirmektedir. Konuya ilişkin Şirket Yönetimi'nin değerlendirmeleri Not:41'de yer almaktadır.

ii) Görüşümüzü etkilememekle birlikte, ilişikteki bireysel finansal tablolarda, detayları "Portföy Sınırlamalarına Uyumun Kontrolü" başlıklı Not: 42'de açıklanan ve SPK'nın II-14.1 "Sermaye Piyasası'nda Finansal Raporlamaya İlişkin Esaslar Tebliği" uyarınca finansal tablolardan türetilmiş özet bilgiler niteliğinde olan bilgiler, SPK'nın 28660 sayılı Resmi Gazete'de yayımlanan III-48.1 sayılı "Gayrimenkul Yatırım Ortaklıklarına İlişkin Esaslar Tebliği" nin portföy sınırlamalarına uyumunun kontrolüne ilişkin hükümleri çerçevesinde hazırlanmıştır. Şirket Yönetimi tarafından, portföy sınırlamalarına uyum hesaplamalarında Tebliğ'in 24. Maddesinin "a" bendinde yer alan "Gayrimenkullere, gayrimenkul projelerine ve gayrimenkule dayalı haklara aktif toplamının en az %51'i oranında yatırım yapmak zorundadır" "sınırlaması Not: 15'de yer alan Innovia Projesi için verilen toplam 60.530.663 TL avans tutarı dahil edilerek hesaplanmıştır (31.12.2017: 67.085.434 TL Innovia Projesi Avansı).

iii) Görüşümüzü etkilememekle birlikte, ilişikteki bireysel finansal tablolarda, Yeşil Gayrimenkul Yatırım Ortaklığı A.Ş.'ne ait ve tamamı konuttan oluşan, Not: 13'de açıklanan stoklar hesabında yer alan defter değeri 1.683.111 TL ve Not:17'de açıklanan yatırım amaçlı gayrimenkuller hesabında yer alan defter değeri 3.537.025 TL olmak üzere toplam defter değeri 5.220.136 TL olan gayrimenkullerin tapu tescilleri Yeşil Gayrimenkul Yatırım Ortaklığı A.Ş. adına olmayıp, ilişkili taraflardan satıcı Yeşil Yapı Endüstrisi A.Ş. adına olup, Şirket Yönetimi tapu devirlerini doğrudan nihai tüketiciye yapmaktadır.

iv) Görüşümüzü etkilememekle birlikte, TMS 27 uyarınca, bağlı ortaklığı olan şirketlerin konsolide finansal tablolarının hazırlanması gerekmektedir. Şirket, 30 Haziran 2018 tarihi itibarıyla konsolide finansal tablolarını hazırlamış olup söz konusu finansal tablolar hakkında 15 Ağustos 2018 tarihli sınırlı denetim görüşü düzenlenmiştir. İlişikteki bireysel finansal tablolar ise, Şirket'in, Sermaye Piyasası Kurulu (SPK) tarafından getirilen raporlama yükümlülüğünü karşılamak üzere hazırlanmıştır. Bu sebeple, bireysel finansal tabloların kullanımı başka amaçlar için uygun olmayabilir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Gülümser TOZAR

Sorumlu Ortak Başdenetçi

İstanbul, 17 Ağustos 2018

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	209.788	261.958
Financial Investments	7	0	0
Trade Receivables	10	124.709.688	64.434.319
Trade Receivables Due From Related Parties	10,37	64.588.769	1.026.554
Trade Receivables Due From Unrelated Parties	10	60.120.919	63.407.765
Other Receivables	11	10.618.705	4.493.659
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	10.618.705	4.493.659
Derivative Financial Assets	12	0	0
Inventories	13	1.008.798.718	946.105.734
Biological Assets	14	0	0
Prepayments	15	71.843.118	78.657.087
Current Tax Assets	25	51.188	51.188
Other current assets	26	67.972.357	64.985.450
SUB-TOTAL		1.284.203.562	1.158.989.395
Non-current Assets or Disposal Groups Classified as Held for Sale	34	0	0
Total current assets		1.284.203.562	1.158.989.395
NON-CURRENT ASSETS			
Financial Investments	7	230.020.607	283.254.005
Trade Receivables	10	38.409.790	60.497.431
Trade Receivables Due From Related Parties	10,37	0	0
Trade Receivables Due From Unrelated Parties	10	38.409.790	60.497.431
Other Receivables	11	5.589.363	5.566.719
Other Receivables Due From Related Parties	11,37	0	0
Other Receivables Due From Unrelated Parties	11	5.589.363	5.566.719
Investments accounted for using equity method	16	157.828.293	158.709.991
Investment property	17	196.202.317	196.522.318
Property, plant and equipment	18	992.674	1.012.050
Intangible assets and goodwill	19	29.985	44.157
Goodwill	19	0	0
Other intangible assets	19	29.985	44.157
Prepayments	15	186.167.333	166.987.797
Deferred Tax Asset	35	0	0
Other Non-current Assets	26	8.042.891	8.125.097
Total non-current assets		823.283.253	880.719.565
Total assets		2.107.486.815	2.039.708.960
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	311.929.620	315.475.080
Current Portion of Non-current Borrowings	8	232.407.773	158.129.813
Other Financial Liabilities	9	0	0
Trade Payables	10	188.539.580	208.401.628
Trade Payables to Related Parties	10,37	160.051.949	186.122.233
Trade Payables to Unrelated Parties	10	28.487.631	22.279.395
Employee Benefit Obligations	20	565.552	1.008.050
Other Payables	11	154.454.475	15.097.439
Other Payables to Related Parties	11,37	132.336.819	0
Other Payables to Unrelated Parties	11	22.117.656	15.097.439
Liabilities Due to Investments Accounted for Using Equity Method	16	238.465	176.902
Derivative Financial Liabilities	12	0	0
Government Grants	21	0	0
Deferred Income	15	13.561.301	6.047.016
Current tax liabilities, current	35	0	0
Current provisions	22	18.736.721	8.537.527
Current provisions for employee benefits	22	142.410	155.932
Other current provisions	22	18.594.311	8.381.595

Other Current Liabilities	26	0	0
SUB-TOTAL		920.433.487	712.873.455
Liabilities included in disposal groups classified as held for sale	34	0	0
Total current liabilities		920.433.487	712.873.455
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	104.599.628	145.320.327
Other Financial Liabilities	9	0	0
Trade Payables	10	1.685.244	0
Trade Payables To Related Parties	10,37	0	0
Trade Payables To Unrelated Parties	10	1.685.244	0
Other Payables	11	0	36.221.779
Other Payables to Related Parties	11,37	0	36.221.779
Other Payables to Unrelated parties	11	0	0
Derivative Financial Liabilities	12	0	0
Government grants	21	0	0
Deferred Income	15	886.170.842	902.695.290
Deferred Income From Related Parties	15	104.146.929	104.146.929
Deferred Income from Unrelated Parties	15	782.023.913	798.548.361
Non-current provisions	22,24	139.158	137.169
Non-current provisions for employee benefits	22,24	139.158	137.169
Other non-current provisions	22	0	0
Current Tax Liabilities	25	0	0
Deferred Tax Liabilities	35	0	0
Other non-current liabilities	26	0	0
Total non-current liabilities		992.594.872	1.084.374.565
Total liabilities		1.913.028.359	1.797.248.020
EQUITY			
Equity attributable to owners of parent	27	194.458.456	242.460.940
Issued capital	27	235.115.706	235.115.706
Inflation Adjustments on Capital	27	0	0
Treasury Shares (-)	27	-3.279.031	-3.279.031
Capital Adjustments due to Cross-Ownership (-)	27	0	0
Share Premium (Discount)	27	2.576	2.576
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	70.223	70.223
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	0	0
Restricted Reserves Appropriated From Profits	27	0	0
Prior Years' Profits or Losses	27	10.551.466	4.353.384
Current Period Net Profit Or Loss	27	-48.002.484	6.198.082
Total equity		194.458.456	242.460.940
Total Liabilities and Equity		2.107.486.815	2.039.708.960

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	17.266.830	57.574.791	4.065.599	53.772.901
Cost of sales	28	-8.201.498	-38.523.519	-976.760	-36.663.615
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		9.065.332	19.051.272	3.088.839	17.109.286
GROSS PROFIT (LOSS)		9.065.332	19.051.272	3.088.839	17.109.286
General Administrative Expenses	29	-8.975.596	-3.354.521	-6.542.280	-1.581.737
Marketing Expenses	29	-899.197	-2.836.241	-337.733	-1.178.038
Research and development expense	29	0	0	0	0
Other Income from Operating Activities	31	13.519.631	11.885.225	6.858.751	7.817.105
Other Expenses from Operating Activities	31	-41.013.003	-16.525.943	-30.361.004	-8.845.635
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-28.302.833	8.219.792	-27.293.427	13.320.981
Investment Activity Income	32	2.266.602	0	2.266.602	-1.500
Investment Activity Expenses	32	0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-943.261	-395.674	-1.022.594	-186.700
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-26.979.492	7.824.118	-26.049.419	13.132.781
Finance income	33	7.909.558	3.031.679	4.938.422	2.025.865
Finance costs	33	-28.932.550	-7.902.425	-24.283.743	-4.869.078
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-48.002.484	2.953.372	-45.394.740	10.289.568
Tax (Expense) Income, Continuing Operations		0	0	0	0
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	35	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-48.002.484	2.953.372	-45.394.740	10.289.568
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-48.002.484	2.953.372	-45.394.740	10.289.568
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-48.002.484	2.953.372	-45.394.740	10.289.568
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	36	-0,20420000	0,01260000	-0,19310000	0,04380000
Basic Earnings (Loss) Per Share from Discontinued Operations					
<i>Durdurulan Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	36	0,00000000	0,00000000	0,00000000	0,00000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	0	0	0
TOTAL COMPREHENSIVE INCOME (LOSS)		-48.002.484	2.953.372	-45.394.740	10.289.568
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-48.002.484	2.953.372	-45.394.740	10.289.568

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-48.002.484	2.953.372
Profit (Loss) from Continuing Operations		-48.002.484	2.953.372
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	17,18,19	122.754	47.834
Adjustments for Impairment Loss (Reversal of Impairment Loss)		246.834	165.049
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	246.834	165.049
Adjustments for provisions		10.201.183	960.882
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	-11.533	71.055
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	10.212.716	889.827
Adjustments for Interest (Income) Expenses		26.398.235	6.040.295
Adjustments for interest expense	33	28.932.550	4.836.040
Deferred Financial Expense from Credit Purchases	10	-2.507.040	1.478.651
Unearned Financial Income from Credit Sales	10	-27.275	-274.396
Adjustments for fair value losses (gains)		0	-9.269.339
Adjustments for Fair Value Losses (Gains) of Investment Property	31	0	-10.757.418
Other Adjustments for Fair Value Losses (Gains)		0	1.488.079
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		943.261	395.674
Adjustments For Undistributed Profits Of Joint Ventures	16	943.261	395.674
Adjustments for losses (gains) on disposal of non-current assets		-103.614	-265.511
Adjustments for Losses (Gains) Arised From Sale of Investment Property	32	-103.614	-265.511
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		-2.266.602	0
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	10	-38.407.287	23.843.675
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-6.147.690	-1.063.737
Adjustments for decrease (increase) in inventories	13	-41.777.575	-43.268.136
Decrease (Increase) in Prepaid Expenses	15	-12.365.567	-64.394.235
Adjustments for increase (decrease) in trade accounts payable	10	-15.669.764	26.955.207
Increase (Decrease) in Employee Benefit Liabilities	20	-442.498	-330.557
Adjustments for increase (decrease) in other operating payables	11	103.135.257	7.470.195
Increase (Decrease) in Deferred Income	15	-9.010.163	48.385.059
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.986.907	-10.198.465
Decrease (Increase) in Other Assets Related with Operations		-2.986.907	-10.196.414
Increase (Decrease) in Other Payables Related with Operations		0	-2.051
Cash Flows from (used in) Operations			
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		55.500.000	0
Proceeds from sales of property, plant, equipment and intangible assets			0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-7.000	-19.518
Cash Inflows from Sale of Investment Property	17	423.615	3.133.391
Cash Outflows from Acquisition of Investment Property	17	0	-1.948
Cash advances and loans made to other parties			0
Cash receipts from repayment of advances and loans made to other parties			0
Other inflows (outflows) of cash		0	-99.923
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments	27	0	0
Proceeds from borrowings		60.470.524	170.185.591
Proceeds from Loans	8	60.470.524	161.965.000
Proceeds from Other Financial Borrowings	8	0	8.220.591
Repayments of borrowings		-60.578.927	-120.312.081
Loan Repayments		-59.580.004	-118.668.081

Cash Outflows from Other Financial Liabilities	8	-998.923	-1.644.000
Interest paid	8	-19.727.755	-42.062.617
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-52.170	-749.843
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-52.170	-749.843
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	261.958	896.470
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	209.788	146.627

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)											Non-controlling interests (member)	
	Issued 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		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				
Gains (Losses) on Remeasurements of Defined Benefit Plans				Other Revaluation Increases (Decreases)									
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	27	235.115.706	-3.279.031	2.576	70.223	0			21.998.992	-17.645.608	236.262.858	0	236.262.858
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	27	0	0	0	0	0			0	0	0	0	0
Other Restatements													
Restated Balances													
Transfers	27	0	0	0	0	0			-17.645.608	17.645.608	0	0	0
Total Comprehensive Income (Loss)		0	0	0	0	0			0	2.953.372	2.953.372		2.953.372
Profit (loss)	27	0	0	0	0	0			0	2.953.372	2.953.372		2.953.372
Other Comprehensive Income (Loss)													
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	235.115.706	-3.279.031	2.576	70.223	0			4.353.384	2.953.372	239.216.230	0	239.216.230
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	27	235.115.706	-3.279.031	2.576	70.223	0			4.353.384	6.198.082	242.460.940	0	242.460.940
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	27	0	0	0	0	0			0	0	0	0	0
Other Restatements													
Restated Balances													
Transfers	27	0	0	0	0	0			6.198.082	-6.198.082	0	0	0
Total Comprehensive Income (Loss)													
Profit (loss)	27	0	0	0	0	0			0	0	0	0	0
Other Comprehensive Income (Loss)													
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													

Previous Period
01.01.2017 - 30.06.2017

Current Period 01.01.2018 - 30.06.2018													
	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	235.115.706	-3.279.031	2.576	70.223	0			10.551.466	-48.002.484	194.458.456	0 194.458.456