

DOĞTAŞ KELEBEK MOBİLYA SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2019 - 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	Partial Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM

RAPORU

Doğtaş Kelebek Mobilya Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Doğtaş Kelebek Mobilya Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2019 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kar veya zarar tablosunun ("ara dönem özet konsolide finansal bilgi"), diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KKGK") tarafından yayımlanan 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 Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmekteyiz.

Şartlı Sonucun Dayanağı

İlişikteki özet konsolide finansal bilgilerin 12 numaralı dipnotunda açıklandığı üzere, 30 Haziran 2019 tarihi itibarıyla özet konsolide finansal durum tablosunda, Grup'un faaliyetleri sonucunda oluşan ve vadeleri yüz seksen gün ve daha fazlasını önemli ölçüde geçmiş 29.239.354 TL ticari alacak bakiyesi bulunmaktadır. Ayrıca Grup yönetimi 1 Ocak- 30 Haziran 2019 döneminde, yabancı para cinsinden olan bu ticari alacaklarının Türk Lira'sına çeviriminden dolayı, diğer faaliyet gelirleri hesabında 1.912.388 TL'lik kur farkı geliri muhasebeleştirmiştir. Söz konusu alacak tutarlarında herhangi bir değer düşüklüğü olup olmadığına dair yeterli ve uygun denetim kanıtı elde edilememiştir. Buna bağlı olarak, bu tutarlara ilişkin herhangi bir düzeltmenin gerekip gerekmediği tespit edilememiştir.

Grup'un 30 Haziran 2019 tarihi itibarıyla özet konsolide finansal durum tablosunda 2017 yılı içerisinde satışlarından iade almış olduğu 27.293.705 TL tutarında hareketsiz stokları bulunmaktadır. Söz konusu hareketsiz stokların tutarında herhangi bir değer düşüklüğü olup olmadığına yönelik yeterli düzeyde sınırlı denetim prosedürleri uygulanamamıştır. Buna bağlı olarak, bu tutarın geri kazanılabilirliğine ilişkin herhangi bir düzeltmenin gerekip gerekmediği tespit edilememiştir.

Şirket'in bağlı ortaklıklarından, Doğtaş Holland B.V., Doğtaş Bulgaria Eood ve Doğtaş Germany GmbH, Grup yönetimi tarafından konsolide finansal bilgiler açısından önemlilik teşkil etmeyen bağlı ortaklıklar olarak değerlendirilmiş ve özet konsolide finansal bilgilerde finansal varlıklar olarak sınıflandırılmıştır. 30 Haziran 2019 tarihi itibarıyla maliyet değerlerinden muhasebeleştirilen 9.469.958 TL tutarındaki finansal varlıkların sınırlı ölçüde faaliyet göstermesi ve toplam net varlık değerlerinin karşılıksız kalması sebebiyle, TFRS 9 "Finansal Araçlar" Standardı uyarınca söz konusu finansal varlıkların taşınan değerlerinin tamamı için 1 Ocak 2018 tarihli konsolide açılış bilançosunda 9.469.958 TL değer düşüklüğü karşılığı ayrılması gerekmektedir. Buna bağlı olarak Grup, ilgili değer düşüklüğü karşılığını özet konsolide finansal tablolarında muhasebeleştirmiş olsaydı, Grup'un 30 Haziran 2019 tarihi itibarıyla finansal varlıkları 9.469.958 TL daha az ve geçmiş yıllar zararları ise 9.469.958 TL daha yüksek olacaktı.

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen hususların ara dönem özet konsolide finansal bilgilerde gerektirebileceği düzeltmeler hariç olmak üzere, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer husus

Grup'un 31 Aralık 2018 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup 11 Mart 2019 tarihli bağımsız denetçi vadeleri yüz seksen gün ve sonrasında olan alacaklardaki değer düşüklüğü, hareketsiz stoklardaki değer düşüklüğü ve maliyet değerlerinden muhasebeleştirilen finansal varlıklardaki değer düşüklüğü nedeniyle sınırlı olumlu görüş ve şartlı sonuç bildirilmiştir.

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

An Independent Member of BAKER TILLY INTERNATIONAL

İstanbul, 9 Ağustos 2019

Metin Etkin

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2019	Previous Period 31.12.2018
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	2.520.556	3.566.888
Trade Receivables		135.294.739	95.915.273
Trade Receivables Due From Related Parties	5	1.460.083	1.110.954
Trade Receivables Due From Unrelated Parties		133.834.656	94.804.319
Other Receivables		5.778.305	2.872.979
Other Receivables Due From Unrelated Parties		5.778.305	2.872.979
Inventories		225.254.935	212.208.688
Prepayments		25.452.141	31.668.883
Current Tax Assets	8	679.419	654.410
Other current assets		11.332.359	6.741.036
Other Current Assets Due From Unrelated Parties		11.332.359	6.741.036
SUB-TOTAL		406.312.454	353.628.157
Non-current Assets or Disposal Groups Classified as Held for Sale		491.200	491.200
Total current assets		406.803.654	354.119.357
NON-CURRENT ASSETS			
Financial Investments		9.469.958	9.469.958
Financial Assets Available-for-Sale		9.469.958	9.469.958
Other Receivables		2.198.735	2.461.967
Other Receivables Due From Unrelated Parties		2.198.735	2.461.967
Investment property		24.928	25.214
Property, plant and equipment	6	245.263.120	249.063.153
Land and Premises		54.091.340	54.091.340
Buildings		67.773.181	68.964.950
Machinery And Equipments		74.479.643	74.045.746
Vehicles		97.628	
Fixtures and fittings		21.934.204	22.802.586
Leasehold Improvements		26.811.794	29.158.531
Construction in Progress		75.330	
Right of Use Assets		31.569.861	
Intangible assets and goodwill		21.224.353	22.242.896
Other Rights		3.694.353	4.712.896
Brand names		17.530.000	17.530.000
Deferred Tax Asset		3.416.741	
Total non-current assets		313.167.696	283.263.188
Total assets		719.971.350	637.382.545
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	4	68.686.226	94.575.077
Current Borrowings From Related Parties			0
Current Borrowings From Unrelated Parties		68.686.226	94.575.077
Bank Loans	4	68.686.226	94.575.077
Current Portion of Non-current Borrowings		119.245.305	119.879.404
Current Portion of Non-current Borrowings from Unrelated Parties		119.245.305	119.879.404
Bank Loans	4	119.245.305	119.879.404
Trade Payables		153.531.767	139.747.411
Trade Payables to Unrelated Parties		153.531.767	139.747.411
Employee Benefit Obligations		10.560.332	5.240.814
Other Payables		31.489.680	57.870.163
Other Payables to Related Parties	5	30.544.647	56.726.999
Other Payables to Unrelated Parties		945.033	1.143.164
Deferred Income Other Than Contract Liabilities		35.507.954	42.094.258
Deferred Income Other Than Contract Liabilities from Unrelated Parties		35.507.954	42.094.258
Current provisions		11.374.930	10.693.468
Current provisions for employee benefits		3.803.709	3.800.626
Other current provisions	7	7.571.221	6.892.842

Other Current Liabilities		204.171	210.831
Other Current Liabilities to Unrelated Parties		204.171	210.831
SUB-TOTAL		430.600.365	470.311.426
Total current liabilities		430.600.365	470.311.426
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	244.140.942	161.800.015
Long Term Borrowings From Unrelated Parties	4	244.140.942	161.800.015
Bank Loans	4	244.140.942	161.800.015
Other Payables		1.511.205	711.204
Other Payables to Unrelated parties		1.511.205	711.204
Non-current provisions		4.324.068	4.455.132
Non-current provisions for employee benefits		2.545.291	2.531.099
Other non-current provisions	7	1.778.777	1.924.033
Deferred Tax Liabilities	8		3.792.728
Total non-current liabilities		249.976.215	170.759.079
Total liabilities		680.576.580	641.070.505
EQUITY			
Equity attributable to owners of parent		39.394.770	-3.687.960
Issued capital		269.069.767	209.069.767
Balancing Account for Merger Capital		-159.069.767	-159.069.767
Treasury Shares (-)		-510.991	-510.991
Share Premium (Discount)		9.282.945	282.945
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		116.690.771	116.690.771
Gains (Losses) on Revaluation and Remeasurement		116.690.771	116.690.771
Increases (Decreases) on Revaluation of Property, Plant and Equipment		115.492.865	115.492.865
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.197.906	1.197.906
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-4.880.207	1.107.177
Gains (Losses) on Hedge		-5.987.384	
Other Gains (Losses)		1.107.177	1.107.177
Prior Years' Profits or Losses		-171.257.862	-82.038.854
Current Period Net Profit Or Loss		-19.929.886	-89.219.008
Total equity		39.394.770	-3.687.960
Total Liabilities and Equity		719.971.350	637.382.545

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018	Current Period 3 Months 01.04.2019 - 30.06.2019	Previous Period 3 Months 01.04.2018 - 30.06.2018
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue		302.709.442	274.015.147	168.185.659	151.405.830
Cost of sales		-205.011.515	-192.377.783	-108.544.382	-109.706.211
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		97.697.927	81.637.364	59.641.277	41.699.619
GROSS PROFIT (LOSS)		97.697.927	81.637.364	59.641.277	41.699.619
General Administrative Expenses	9	-12.409.460	-15.193.880	-6.703.318	-7.295.732
Marketing Expenses	9	-52.729.143	-62.973.559	-28.301.082	-35.767.352
Research and development expense	9	-1.895.589	-1.546.080	-1.082.953	-693.664
Other Income from Operating Activities	10	19.867.204	20.592.898	10.685.282	12.625.441
Other Expenses from Operating Activities	10	-25.045.212	-15.403.439	-19.546.891	-9.341.018
PROFIT (LOSS) FROM OPERATING ACTIVITIES		25.485.727	7.113.304	14.692.315	1.227.294
Investment Activity Income		329.775	476.380	66.572	473.940
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9			-236.032		-236.032
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		25.815.502	7.353.652	14.758.887	1.465.202
Finance income	11	15.999.748	12.453.282	10.721.949	5.819.596
Finance costs	11	-67.265.856	-62.110.350	-37.265.078	-32.011.738
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-25.450.606	-42.303.416	-11.784.242	-24.726.940
Tax (Expense) Income, Continuing Operations		5.520.720	7.596.942	2.489.555	3.972.497
Current Period Tax (Expense) Income				828.007	
Deferred Tax (Expense) Income	8	5.520.720	7.596.942	1.661.548	3.972.497
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-19.929.886	-34.706.474	-9.294.687	-20.754.443
PROFIT (LOSS)		-19.929.886	-34.706.474	-9.294.687	-20.754.443
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-19.929.886	-34.706.474	-9.294.687	-20.754.443
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Ana ortaklık hissedarlarına ait pay başına kazanç (tam Kuruş)	14	-0,00070000	-0,00050000	-0,00200000	-0,00100000
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Ana ortaklık hissedarlarına ait sulandırılmış pay başına kazanç (tam Kuruş)	14	-0,00070000	-0,00050000	-0,00200000	-0,00100000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	334.186
Gains (Losses) on Remeasurements of Defined Benefit Plans					417.732
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	-83.546
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-5.987.384		-3.051.721	
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		-5.987.384		-3.051.721	
OTHER COMPREHENSIVE INCOME (LOSS)		-5.987.384	0	-3.051.721	334.186
TOTAL COMPREHENSIVE INCOME (LOSS)		-25.917.270	-34.706.474	-12.346.408	-20.420.257
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-25.917.270	-34.706.474	-12.346.408	-20.420.257

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2019 - 30.06.2019	Previous Period 01.01.2018 - 30.06.2018
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-34.656.283	-20.903.025
Profit (Loss)		-19.929.886	-34.706.474
Adjustments to Reconcile Profit (Loss)		53.987.959	42.784.005
Adjustments for depreciation and amortisation expense	7	15.482.492	10.594.376
Adjustments for Impairment Loss (Reversal of Impairment Loss)			0
Adjustments for provisions		543.737	967.582
Adjustments for (Reversal of) Provisions Related with Employee Benefits		17.275	
Adjustments for (Reversal of) Warranty Provisions		-145.256	967.582
Adjustments for (Reversal of) Other Provisions		671.718	
Adjustments for Interest (Income) Expenses	11	32.710.574	22.270.784
Adjustments for Interest Income	11	-1.808	22.306.054
Adjustments for interest expense	11	32.712.382	-35.270
Adjustments for unrealised foreign exchange losses (gains)		18.777.784	16.548.205
Adjustments for fair value losses (gains)		-7.676.133	
Other Adjustments for Fair Value Losses (Gains)		-7.676.133	
Adjustments for Tax (Income) Expenses	8	-5.520.720	-7.596.942
Adjustments for losses (gains) on disposal of non-current assets		-329.775	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-329.775	
Changes in Working Capital		-68.714.356	-28.972.361
Adjustments for decrease (increase) in trade accounts receivable		-39.379.467	10.385.632
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-39.379.467	10.385.632
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.642.094	1.126.115
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-2.642.094	1.126.115
Adjustments for decrease (increase) in inventories		-13.046.247	-16.021.994
Decrease (Increase) in Prepaid Expenses		6.216.742	16.611.511
Adjustments for increase (decrease) in trade accounts payable		13.784.356	-75.689.211
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		13.784.356	-75.689.211
Increase (Decrease) in Employee Benefit Liabilities		5.319.518	950.946
Adjustments for increase (decrease) in other operating payables		-25.580.483	-5.090.785
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-25.580.483	-5.090.785
Increase (Decrease) in Government Grants and Assistance		-6.586.304	
Increase (Decrease) in Deferred Income Other Than Contract Liabilities			35.124.243
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.800.377	3.631.182
Decrease (Increase) in Other Assets Related with Operations		-6.800.377	3.631.182
Cash Flows from (used in) Operations		-34.656.283	-20.894.830
Income taxes refund (paid)			-8.195
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-6.329.005	-11.243.583
Proceeds from sales of property, plant, equipment and intangible assets	7	819.533	440.303
Proceeds from sales of property, plant and equipment	7	819.533	440.303
Purchase of Property, Plant, Equipment and Intangible Assets	7	-7.148.538	-11.719.156
Purchase of property, plant and equipment	6	-7.148.538	-11.719.156
Interest received	11		35.270
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		39.938.956	31.042.408
Proceeds from Issuing Shares or Other Equity Instruments		69.000.000	
Proceeds from issuing shares		60.000.000	
Proceeds from issuing other equity instruments		9.000.000	

Proceeds from borrowings		113.209.069	99.700.118
Proceeds from Loans	4	113.209.069	99.700.118
Repayments of borrowings		-120.224.702	-53.726.103
Loan Repayments	4	-120.224.702	-53.726.103
Interest paid		-22.045.411	-14.931.607
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.046.332	-1.104.200
Net increase (decrease) in cash and cash equivalents		-1.046.332	-1.104.200
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	3.566.888	3.363.130
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	2.520.556	2.258.930

		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		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 01.01.2018 - 30.06.2019	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		50.000.000	-10.991	282.945	115.492.865	1.533.376				607.177	-93.971.564	15.256.414	89.190.222		89.190.222
	Adjustments Related to Accounting Policy Changes															
	Adjustments Related to Required Changes in Accounting Policies											-2.823.704		-2.823.704		-2.823.704
	Adjustments Related to Voluntary Changes in Accounting Policies															
	Adjustments Related to Errors															
	Other Restatements															
	Restated Balances															
	Transfers					-768.806						16.025.220	-15.256.414			
	Total Comprehensive Income (Loss)												-34.706.474	-34.706.474		-34.706.474
	Profit (loss)												-34.706.474	-34.706.474		-34.706.474
	Other Comprehensive Income (Loss)															0
	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			-500.000							500.000	-500.000				
	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		50.000.000	-510.991	282.945	114.724.059	1.533.376				1.107.177	-81.270.048	-34.706.474	51.160.044		51.160.044	
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		50.000.000	-510.991	282.945	115.492.865	1.197.606				1.107.177	-82.038.854	-89.219.008	-3.687.960		-3.687.960
	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											-89.219.008	89.219.008	0	0	
	Total Comprehensive Income (Loss)							-5.987.384				-19.929.886	-25.917.270		-25.917.270	
	Profit (loss)											-19.929.886	-19.929.886		-19.929.886	
	Other Comprehensive Income (Loss)							-5.987.384					-5.987.384		-5.987.384	
	Issue of equity		60.000.000		9.000.000									69.000.000		69.000.000
	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 01.01.2019 - 30.06.2019															
	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		110.000.000	-510.991	9.282.945		115.492.865	1.197.606	-5.987.384		1.107.177	-171.257.862	-19.929.886	39.394.770	39.394.770