

#### KAMUYU AYDINLATMA PLATFORMU

# BORUSAN MANNESMANN BORU SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2020 - 2. 3 Monthly Notification

**General Information About Financial Statements** 





#### **Independet Audit Comment**

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

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Borusan Mannesmann Boru Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na

Giriş

Borusan Mannesmann Boru Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2020 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların 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 tablolara 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 Standartlarına 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 bildirmemekteyiz.

Sonuç
Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.
Diğer Husus
Grup'un Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları'na ("TMS") uygun olarak 31 Aralık 2019 tarihi itibariyle düzenlenmiş finansal tabloları bir başka Denetim Şirketi tarafından denetlenmiş ve söz konusu şirket 3 Mart 2020 tarihli raporunda söz konusu finansal tablolar üzerinde olumlu görüş beyan etmiştir. Grup'un TMS 34'e uygun olarak 30 Haziran 2019 tarihi itibariyle düzenlenmiş ara dönem özet finansal tabloları da aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 6 Ağustos 2019 tarihli raporunda ilgili ara dönem özet finansal tabloların TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususa rastlamadığını ifade etmiştir.
Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi
A member firm of Ernst & Young Global Limited
Zeynep Okuyan Özdemir, SMMM
Sorumlu Denetçi
17 Ağustos 2020
İstanbul, Türkiye



### **Statement of Financial Position (Balance Sheet)**

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	675.111.913	945.308.9
Trade Receivables	6	670.384.891	537.813.8
Trade Receivables Due From Related Parties	23	30.739.789	26.961.3
Trade Receivables Due From Unrelated Parties		639.645.102	510.852.
Other Receivables		23.993.879	31.882.
Other Receivables Due From Related Parties		0	
Other Receivables Due From Unrelated Parties		23.993.879	31.882.
Derivative Financial Assets		238.473	
Derivative Financial Assets Held for Hedging		238.473	
Inventories	7	1.143.527.430	1.188.136.
Prepayments	8	65.070.008	89.369.
Prepayments to Unrelated Parties  Current Tax Assets	21	65.070.008 919.559	89.369. 12.208.
Other current assets	21	104.011.231	71.151.
Other Current Assets Due From Related Parties	23	85.488	71,131
Other Current Assets Due From Unrelated Parties	23	103.925.743	71.076
SUB-TOTAL		2.683.257.384	2.875.870
Non-current Assets or Disposal Groups Classified as Held			
for Sale	20	51.135.902	44.759
Total current assets		2.734.393.286	2.920.630
NON-CURRENT ASSETS			
Financial Investments		360.760.226	314.010
Financial Assets Available-for-Sale		360.760.226	314.010
Property, plant and equipment	10	4.152.401.535	3.623.154
Right of Use Assets	9	19.514.457	24.904
Intangible assets and goodwill		10.508.293	7.457
Other intangible assets	11	10.508.293	7.457
Prepayments		28.353.968	41.264
Prepayments to Unrelated Parties	8	28.353.968	41.264
Other Non-current Assets		335.313	317
Other Non-Current Assets Due From Unrelated Parties		335.313	317.
Total non-current assets		4.571.873.792	4.011.109
Total assets		7.306.267.078	6.931.740.
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.527.780.188	1.257.532
Current Borrowings From Unrelated Parties		1.527.780.188	1.257.532
Bank Loans	5	1.527.780.188	1.257.532
Current Portion of Non-current Borrowings		675.187.193	529.936
Current Portion of Non-current Borrowings from Unrelated Parties		675.187.193	529.936
Bank Loans	5	663.257.519	515.171
Lease Liabilities	5	11.929.674	14.764
Trade Payables	6	524.546.553	917.719
Trade Payables to Related Parties	23	10.542.632	46.183
Trade Payables to Unrelated Parties		514.003.921	871.536
Employee Benefit Obligations		4.413.534	5.138
Other Payables		62.813.179	20.321
Other Payables to Related Parties		0	
		62.813.179 0	20.321
Other Payables to Unrelated Parties  Derivative Financial Liabilities			
-		0	51
Derivative Financial Liabilities		0 3.594	
Derivative Financial Liabilities  Derivative Financial Liabilities Held for Hedging  Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from		-	560
Derivative Financial Liabilities  Derivative Financial Liabilities Held for Hedging  Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from  Unrelated Parties		3.594 3.594	560.
Derivative Financial Liabilities  Derivative Financial Liabilities Held for Hedging  Deferred Income Other Than Contract Liabilities  Deferred Income Other Than Contract Liabilities from		3.594	51. 560. 560. 95.589.

SUB-TOTAL		2.883.277.811	2.826.849.344
Liabilities included in disposal groups classified as held for sale	20	7.243.289	6.458.152
Total current liabilities		2.890.521.100	2.833.307.496
NON-CURRENT LIABILITIES			
Long Term Borrowings		635.330.944	790.742.816
Long Term Borrowings From Unrelated Parties		635.330.944	790.742.816
Bank Loans	5	627.500.916	779.643.114
Lease Liabilities	5	7.830.028	11.099.702
Non-current provisions		18.016.419	16.035.958
Non-current provisions for employee benefits		18.016.419	16.035.958
Deferred Tax Liabilities	21	468.730.293	404.103.511
Total non-current liabilities		1.122.077.656	1.210.882.285
Total liabilities		4.012.598.756	4.044.189.781
EQUITY			
Equity attributable to owners of parent		3.291.453.076	2.885.575.452
Issued capital	13	141.750.000	141.750.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		280.830.420	284.126.626
Gains (Losses) from investments in equity instruments	13	102.415.772	102.415.772
Gains (Losses) on Revaluation and Remeasurement		178.414.648	181.710.854
Increases (Decreases) on Revaluation of Property, Plant and Equipment	13	172.672.973	175.969.179
Gains (Losses) on Remeasurements of Defined Benefit Plans		5.741.675	5.741.675
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.438.119.355	2.001.433.293
Exchange Differences on Translation		2.437.880.882	2.001.485.251
Gains (Losses) on Hedge		238.473	-51.958
Gains (Losses) on Cash Flow Hedges		238.473	-51.958
Restricted Reserves Appropriated From Profits	13	69.647.528	69.647.528
Legal Reserves		69.647.528	69.647.528
Prior Years' Profits or Losses		382.762.494	322.610.480
Current Period Net Profit Or Loss		-21.656.721	66.007.525
Non-controlling interests	13	2.215.246	1.975.015
Total equity		3.293.668.322	2.887.550.467
Total Liabilities and Equity		7.306.267.078	6.931.740.248



# Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	1.830.106.704	2.331.151.532	611.658.499	1.127.308.08
Cost of sales	14	-1.701.722.387	-2.033.148.702	-600.271.608	-967.864.69
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		128.384.317	298.002.830	11.386.891	159.443.38
GROSS PROFIT (LOSS)		128.384.317	298.002.830	11.386.891	159.443.38
General Administrative Expenses	15,16	-108.284.123	-100.647.708	-48.394.629	-49.548.45
Marketing Expenses	15,16	-35.377.019	-42.296.478	-15.026.174	-19.803.16
Other Income from Operating Activities	17	68.467.669	38.110.804	53.647.599	26.627.44
Other Expenses from Operating Activities	17	-7.592.651	-1.862.776	-3.414.424	-368.08
PROFIT (LOSS) FROM OPERATING ACTIVITIES		45.598.193	191.306.672	-1.800.737	116.351.13
Investment Activity Income	18	14.719.963	15.647.879	14.719.963	15.647.8
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)	10	60.318.156	206.954.551	12.919.226	131.999.0
Finance income	19 19	6.277.855	6.865.633	2.898.993	5.442.92
Finance costs	19	-84.755.172	-108.470.742	-41.927.313	-54.040.4
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-18.159.161	105.349.442	-26.109.094	83.401.4
Tax (Expense) Income, Continuing Operations		-3.554.705	-18.435.858	-13.551.490	-14.041.2
Current Period Tax (Expense) Income	21	-213.572	-190.436	-106.666	-94.6
Deferred Tax (Expense) Income	21	-3.341.133	-18.245.422	-13.444.824	-13.946.5
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-21.713.866	86.913.584	-39.660.584	69.360.1
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	20	-7.679	-3.080.486	73.831	219.0
PROFIT (LOSS)		-21.721.545	83.833.098	-39.586.753	69.579.2
Profit (loss), attributable to [abstract]					
Non-controlling Interests	13	-64.824	-83.166	-32.809	5.2
Owners of Parent		-21.656.721	83.916.264	-39.553.944	69.574.0
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	22	-0,00015280	0,00059200	-0,00027900	0,000490
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-9.151.717	25.626.540	0	25.626.5
Gains (Losses) from Investments in Equity Instruments		0	25.626.540	0	25.626.5
Gains (Losses) on Revaluation of Property, Plant and Equipment		-9.151.717	0	0	
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	0	0	
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		436.991.117	263.501.371	156.307.133	62.522.7
Exchange Differences on Translation		436.700.686	258.891.018	158.865.695	68.082.9
Gains (Losses) on Exchange Differences on Translation		436.700.686	258.891.018	158.865.695	68.082.9
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		290.431	4.610.353	-2.558.562	-5.560.1
OTHER COMPREHENSIVE INCOME (LOSS)		427.839.400	289.127.911	156.307.133	88.149.2
TOTAL COMPREHENSIVE INCOME (LOSS)		406.117.855	372.961.009	116.720.380	157.728.5
Total Comprehensive Income Attributable to					
Non-controlling Interests		240.231	102.287	96.390	57.0
Owners of Parent		405.877.624	372.858.722	116.623.990	157.671.5



## Statement of cash flows (Indirect Method)

Presentation Currency TL
Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-527.342.051	-243.464.102
Profit (Loss)		-21.721.545	83.833.098
Profit (Loss) from Continuing Operations		-21.713.866	86.913.584
Profit (Loss) from Discontinued Operations		-7.679	-3.080.486
Adjustments to Reconcile Profit (Loss)		-50.616.195	62.139.660
Adjustments for depreciation and amortisation expense	9,10,11	100.647.624	78.259.180
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.180.932	552.124
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	85.742	552.124
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	17	1.095.190	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	0
Adjustments for provisions		2.524.143	5.028.262
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.524.143	5.028.262
Adjustments for Dividend (Income) Expenses	18	-14.707.219	-15.633.656
Adjustments for Interest (Income) Expenses		75.693.532	90.685.281
Adjustments for Interest Income	19	-2.493.878	-2.837.329
Adjustments for interest expense	19	78.187.410	93.522.610
Adjustments for unrealised foreign exchange losses ( gains)		-219.497.168	-115.173.166
Adjustments for Tax (Income) Expenses		3.554.705	18.435.858
Adjustments for losses (gains) on disposal of non-current assets	18	-12.744	-14.223
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-12.744	-14.223
Changes in Working Capital		-444.131.791	-365.030.365
Adjustments for decrease (increase) in trade accounts		-142.629.843	477.996.400
receivable  Decrease (Increase) in Trade Accounts Receivables  from Related Parties		-3.778.428	-15.753.962
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-138.851.415	493.750.362
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		7.888.171	14.041.877
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		7.888.171	14.041.877
Decrease (Increase) in Derivative Financial Assets		0	0
Adjustments for decrease (increase) in inventories		44.609.481	-186.183.021
Decrease (Increase) in Prepaid Expenses		37.210.171	42.260.985
Adjustments for increase (decrease) in trade accounts payable		-393.172.904	-575.161.081
Increase (Decrease) in Trade Accounts Payables to Related Parties		-35.640.441	-13.907.170
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-357.532.463	-561.253.911
Adjustments for increase (decrease) in other operating payables		43.178.189	2.048.601
Increase (Decrease) in Other Operating Payables to Related Parties		686.053	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		42.492.136	2.048.601
Other Adjustments for Other Increase (Decrease) in Working Capital		-41.215.056	-140.034.126
Decrease (Increase) in Other Assets Related with Operations		-32.877.695	-33.413.774
Increase (Decrease) in Other Payables Related with Operations		-8.337.361	-106.620.352
Cash Flows from (used in) Operations		-516.469.531	-219.057.607
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities		-227.648	-390.781
Payments Related with Provisions for Employee Benefits Income taxes refund (paid)		-807.917 -11.042.447	-3.917.484 -5.164.264

Other inflows (outflows) of cash		0	-23.674.050
Net Cash Flows on Discontinuing Operations		1.205.492	8.740.084
ASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-67.704.606	-144.061.57
Proceeds from sales of property, plant, equipment and intangible assets		12.744	2.498.707
Proceeds from sales of property, plant and equipment	18	12.744	2.498.70
Proceeds from sales of intangible assets		0	(
Purchase of Property, Plant, Equipment and Intangible Assets		-82.424.569	-163.977.600
Purchase of property, plant and equipment	10,11	-82.424.569	-163.977.600
Cash Inflows from Sales of Assets Held for Sale		0	1.783.666
Dividends received	18	14.707.219	15.633.656
Net Cash Flows from Discontinuing Operations		0	
ASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		181.307.593	-43.015.705
Proceeds from borrowings		5.569.650.977	13.071.183.676
Proceeds from Loans		5.569.650.977	13.071.183.676
Repayments of borrowings		-5.303.459.528	-12.888.203.299
Loan Repayments		-5.303.459.528	-12.888.203.299
Payments of Lease Liabilities		-9.190.324	C
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		-290.431	-4.610.353
Dividends Paid		0	-135.310.801
Interest paid		-77.896.979	-88.912.257
Interest Received	19	2.493.878	2.837.329
ET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS EFORE EFFECT OF EXCHANGE RATE CHANGES		-413.739.064	-430.541.378
fect of exchange rate changes on cash and cash equivalents		143.542.074	73.152.101
et increase (decrease) in cash and cash equivalents		-270.196.990	-357.389.277
ASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE ERIOD		945.308.903	778.724.987
ASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		675.111.913	421.335.710



### Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

													Equity attributable to owners of p	parent [member]										
					$\top$						Other Accumulated Comprehe	nsive Income That Will Not R	a Parlassified In Profit Or Loss			Other Accumulated Compre	rehensive Income That Will R	e Perlassified In Profit Or I					Retained Earnings	
		Footnote Reference									other recumulated comprehe		1 1011 01 2033			outer recommended compris					Other			Non-controlling
			Issued Infla	Balancing Additi Account Capi tments for Contrib apital Merger of Capital Shareh	tional pital Capital Treas	sury Adjustments due premi	Effects of are Combinations of niums Entities or Businesses ounts Under Common	Revaluation	are sed Accumulated nents Gains (Losses)	Gains/Losses on Reva	luation and Remeasurement [men	Gains (Losses) Due t	Gains (Losses) on Share Of Other Comprehensive income Of	Other	Reserve Of Gains or Lo Hedge	Gains (Losses) on Re	evaluation and Reclassificati	Change Chang	ge in Change in Comprehensive		stricted equity interest ropriated	Other reserves Dividend		interests [ member]
			Capital on Ca	tments for Contrib apital Merger of Capital Shareh	of holders	to or Cross-Ownership disco	ounts Under Common Control	Non-controlling Interests		in Increases ( Decreases) on	eases ( eases) Gains (Losses) on Oth	of Financial Liability Attributable to Change in Credit Ris	Instruments that Associates And Joint Hedge Ventures Accounted for Investments in Using Equity Method that	Exchange Differences Of Other on Gains (	Gains or Losses on Cash Hedges of Flow Net	Other Gains (Losses) on Figure 3 and / M	rins (Losses) from Reserve		e of Value of Associates and Foreign Ventures Accounts of Currency Basis Acros Sorreads Will be Reclass	nd Joint Gains Fron united for ( ethod that Losses	n Profits member n member ]	nember (Net)	Prior Years' Profits or Losses  Net Profit or Loss	
									Instruments	Revaluation of Property, Plant and Equipment	eases ( eases) Gains (Losses) on Oth Remeasurements Revalu luation of Defined Increa angible Benefit Plans Decre	ses ( of Liability sses)	Equity will not be Reclassified to Instruments Profit or Loss	Losses)	Flow Net Hedges Investment in Foreign	or Remeasuring and/ M or or Reclassification of Available-for-sale Hedge Financial Assets C	Value through Other Comprehensive Other Adjustm	Options Contra	acts Spreads will be Reclas	ssified to ) Loss				
	Statement of changes in equity [abstract]									AS	sets				Operations	Hedge	Income	ients						
	Statement of changes in equity [line items]																							
	Equity at beginning of period		141.750.000							348.347.506	5.990.991 79.28	8.850		1.645.096.2	- 6.449.719					57	7.123.359	2	215.167.247 283.183.181 2.769.49	7.690 2.154.967 2.771.652.657
	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									-695.301										12	2.524.169	2	271.354.313 283.183.181	0 0
	Total Comprehensive Income (Loss)										0 25.62	5.540		258.705.5	565 4.610.353									8.722 102.287 372.961.009
	Profit (loss)  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																							
Previous Period 01.01.2019 - 30.06.2019	Dividends Paid  Decrease through Other Distributions to Owners																					1	-135.310	0.801 -135.310.801
	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																						-23.674.050 -23.674	
	Equity at end of period	0	141.750.000	0 0	0 0	0 0	0 0	0	0	0 347.652.205	0 5.990.991 104.91	5.390 0	0 0	0 0 0 1.903.801.8	1.839.366	0 0 0	0	0 0 0	0 0	0 00 69	9.647.528 0	0 0 3	83.916.264 0 2.983.37	2.257.254 2.985.628.815
	Statement of changes in equity [abstract]  Statement of changes in equity [line items]																							
	Equity at beginning of period		141.750.000							175.969.179	5.741.675 102.41	5.772		2.001.485.2	251 -51.958					69	9.647.528	:	322.610.480 66.007.525 2.885.575	5.452 1.975.015 2.887.550.467
	Adjustments Related to Accounting Policy Changes  Adjustments Related to Required Changes in																							0
	Accounting Policies Adjustments Related to Voluntary Changes in																							0 0
	Accounting Policies Adjustments Related to Errors																							0
	Other Restatements																							0
	Restated Balances Transfers									5.855.511											0		60.152.014 -66.007.525	0 0
	Total Comprehensive Income (Loss)									-9.151.717	0	0		436.395.6	531 290.431								-21.656.721 405.87	7.624 240.231 406.117.855
	Profit (loss)																							0 0
	Other Comprehensive Income (Loss)  Issue of equity																							0 0
	Capital Decrease																							0
	Capital Advance  Effect of Merger or Liquidation or Division																							0 0
	Effects of Merger or Liquidation or Division  Effects of Business Combinations Under Common  Control																							0 0
	Control																							

	Advance Dividend Payments																				0	0
Current Period	Dividends Paid																			0	0	0
01.01.2020 - 30.06.2020	Decrease through Other Distributions to Owners																				0	0
	Increase (Decrease) through Treasury Share Transactions																				0	0
	Increase (Decrease) through Share-Based Payment Transactions																				0	0
	Acquisition or Disposal of a Subsidiary																				0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																				0	0
	Transactions with noncontrolling shareholders																				0	0
	Increase through Other Contributions by Owners																				0	0
	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																				0	0
	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																				0	0
	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																				0	0
	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																				0	0
	Increase (decrease) through other changes, equity																			0	0	0
	Equity at end of period	141.750.000 0 0	0 0	0 0 0	0	0 0	0 172.672.973	0 5.741.675 102.415.772	2 0 0	0	0 0	0 0 2.437.880.882 238.473	0 00	0	0 0 0	0 0	0	0 0 69.647.52	0 0	382.762.494 -21.656.721 0 3.29	1.453.076 2.215.2	46 3.293.668.322