

KAMUYU AYDINLATMA PLATFORMU

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş. Financial Report Consolidated 2023 - 3. 3 Monthly Notification

General Information About Financial Statements

Penta Consolidated Financial Statements as of 30 September 2023





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
ratement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	145.470.421	637.658.60
Financial Investments	3	0	18.698.30
Restricted Bank Balances	3	0	18.698.30
Trade Receivables	4-5	4.318.014.017	2.524.386.61
Trade Receivables Due From Related Parties	4	4.247.522	6.614.97
Trade Receivables Due From Unrelated Parties	5	4.313.766.495	2.517.771.64
Other Receivables		7.793.133	1.063.76
Other Receivables Due From Unrelated Parties		7.793.133	1.063.76
Inventories	7	2.347.266.458	1.028.339.07
Prepayments	8	6.863.667	2.285.92
Other current assets		949.834	8.614.15
SUB-TOTAL		6.826.357.530	4.221.046.44
Total current assets		6.826.357.530	4.221.046.44
NON-CURRENT ASSETS			
Investment property		3.238.581	2.211.95
Property, plant and equipment		36.657.209	23.264.25
Right of Use Assets		42.857.621	26.251.2
Intangible assets and goodwill		59.768.373	41.620.97
Goodwill		52.990.122	36.192.28
Other intangible assets		6.778.251	5.428.69
Deferred Tax Asset		53.207.876	50.875.55
Total non-current assets		195.729.660	144.224.0
Total assets		7.022.087.190	4.365.270.4
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		97.059.490	6.555.41
Current Borrowings From Unrelated Parties		97.059.490	6.555.41
Bank Loans	16	62.621.381	0.555.4.
Lease Liabilities		34.438.109	6.555.4
Trade Payables	4-5	3.629.287.862	2.128.571.23
Trade Payables to Related Parties	4	9.098.975	
-	7		1.113.9
Trade Payables to Unitelated Parties	5	3.620.188.887	
Trade Payables to Unrelated Parties Employee Benefit Obligations	5		2.127.457.28
Employee Benefit Obligations	5 4-6	3.620.188.887	2.127.457.28 7.718.52
· · · · · · · · · · · · · · · · · · ·		3.620.188.887 16.574.812	2.127.457.28 7.718.52 557.385.38
Employee Benefit Obligations Other Payables Other Payables to Related Parties	4-6	3.620.188.887 16.574.812 711.129.850	2.127.457.28 7.718.52 557.385.38 557.110.28
Employee Benefit Obligations Other Payables	4-6 4	3.620.188.887 16.574.812 711.129.850 707.745.022	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828	2.127.457.26 7.718.5. 557.385.36 557.110.26 275.12 32.441.4
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.88
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.4 1.385.86 47.363.78
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058	2.127.457.26 7.718.52 557.385.36 557.110.29 275.12 32.441.4 1.385.86 47.363.76 14.224.49
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 14.224.49 44.692.11
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 44.692.11 2.840.338.24
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280	2.127.457.28 7.718.52 557.385.38 557.110.25 275.12 32.441.41 1.385.86 47.363.78 14.224.49 14.224.49 44.692.11 2.840.338.24
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 14.224.49 44.692.11 2.840.338.24
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 44.692.11 2.840.338.24 2.840.338.24
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.88 47.363.78 14.224.49 44.692.11 2.840.338.24 2.840.338.24
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280	2.127.457.28 7.718.52 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.88 47.363.78 14.224.49 14.224.49 2.840.338.24 2.840.338.24 17.934.92 17.934.92
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592	2.127.457.28 7.718.52 7.718.52 557.385.38 557.110.29 275.12 32.441.4. 1.385.86 47.363.78 14.224.49 14.224.49 2.840.338.24 2.840.338.24 17.934.92 17.934.92 17.934.92 40.358.3
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592 49.468.027	2.127.457.26 7.718.52 557.385.36 557.110.29 275.12 32.441.41 1.385.86 47.363.76 14.224.49 44.692.11 2.840.338.26 2.840.338.26 17.934.90 17.934.90 17.934.90 40.358.33 34.000.96
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions Non-current provisions	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 49.468.027 46.730.357	2.127.457.28 7.718.52 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 14.224.49 2.840.338.24 2.840.338.24 17.934.92 17.934.92 17.934.92 40.358.33 34.000.99 6.357.42
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions Non-current provisions for employee benefits Other non-current provisions	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592 4.136.592 4.136.592 4.136.592 4.136.592 4.136.592 4.136.592	2.127.457.28 7.718.52 557.385.38 557.110.29 275.12 32.441.41 1.385.86 47.363.78 14.224.49 44.692.11 2.840.338.24 2.840.338.24 17.934.92 17.934.92 40.358.37 34.000.99 6.357.42 58.293.29
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions Non-current provisions for employee benefits Other non-current provisions Total non-current liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592 49.468.027 46.730.357 2.737.670 53.604.619	2.127.457.28 7.718.52 7.718.53 557.385.38 557.110.29 275.12 32.441.41 1.385.88 47.363.78 14.224.49 14.224.49 44.692.11 2.840.338.24 2.840.338.24 17.934.92 17.934.92 40.358.33 34.000.98 6.357.42 58.293.28
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions Non-current provisions Total non-current liabilities Total liabilities Total liabilities EQUITY	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592 49.468.027 46.730.357 2.737.670 53.604.619	2.127.457.28 7.718.52 557.385.38 557.110.25 275.12 32.441.41 1.385.86 47.363.78 14.224.49 44.692.11 2.840.338.24 2.840.338.24 17.934.92 17.934.92 40.358.33 34.000.95 6.357.42 58.293.29 2.898.631.53
Employee Benefit Obligations Other Payables Other Payables to Related Parties Other Payables to Unrelated Parties Contract Liabilities Derivative Financial Liabilities Current tax liabilities, current Current provisions Current provisions for employee benefits Other Current Liabilities SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings Long Term Borrowings From Unrelated Parties Lease Liabilities Non-current provisions Non-current provisions Total non-current provisions Total liabilities Total liabilities	4-6 4 6	3.620.188.887 16.574.812 711.129.850 707.745.022 3.384.828 40.953.791 8.985.115 138.785.058 13.861.563 67.215.739 4.723.853.280 4.723.853.280 4.136.592 4.136.592 4.136.592 49.468.027 46.730.357 2.737.670 53.604.619 4.777.457.899	1.113.95 2.127.457.28 7.718.52 557.385.38 557.110.25 275.12 32.441.41 1.385.86 47.363.78 14.224.49 14.224.49 14.692.11 2.840.338.24 2.840.338.24 17.934.92 17.934.92 17.934.92 40.358.37 34.000.95 6.357.42 58.293.29 2.898.631.53

	1.602.915.912	903.504.725
	-1.170.003	-1.170.003
	-1.170.003	-1.170.003
10	1.604.085.915	904.674.728
10	13.880.245	13.880.245
	125.737.943	22.057.466
	78.579.191	103.680.477
	2.244.629.291	1.466.638.913
	7.022.087.190	4.365.270.450
		-1.170.003 10 1.604.085.915 10 13.880.245 125.737.943 78.579.191 2.244.629.291



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	11	12.027.934.444	6.407.987.516	4.841.920.937	2.360.744.341
Cost of sales	11	-11.143.901.873	-5.920.138.000	-4.483.288.987	-2.173.448.818
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		884.032.571	487.849.516	358.631.950	187.295.523
GROSS PROFIT (LOSS)		884.032.571	487.849.516	358.631.950	187.295.523
General Administrative Expenses	12	-106.731.457	-51.684.819	-43.127.063	-20.863.093
Marketing Expenses	12	-186.005.912	-89.344.624	-74.934.556	-33.467.72
Other Income from Operating Activities	13	19.706.046	5.988.600	3.062.460	2.123.438
Other Expenses from Operating Activities	13	-180.073.621	-109.471.993	-96.010.603	-35.444.490
PROFIT (LOSS) FROM OPERATING ACTIVITIES		430.927.627	243.336.680	147.622.188	99.643.658
Investment Activity Income		51.088.025	5.538.919	31.051.679	4.296.29
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		482.015.652	248.875.599	178.673.867	103.939.95
Finance income	15	316.795	9.950.476	69.503	9.786.83
Finance costs	15	-159.279.977	-113.788.076	-70.755.236	-44.191.56
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		323.052.470	145.037.999	107.988.134	69.535.22
Tax (Expense) Income, Continuing Operations		-244.473.279	-118.680.423	-75.985.293	-46.294.14
Current Period Tax (Expense) Income		-227.284.190	-135.121.458	-104.572.403	-58.915.03
Deferred Tax (Expense) Income		-17.189.089	16.441.035	28.587.110	12.620.89
PROFIT (LOSS) FROM CONTINUING OPERATIONS		78.579.191	26.357.576	32.002.841	23.241.08
PROFIT (LOSS)		78.579.191	26.357.576	32.002.841	23.241.08
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		78.579.191	26.357.576	32.002.841	23.241.08
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		699.411.187	380.969.512	126.110.252	138.799.27
Exchange Differences on Translation, other than translation of foreign operations		699.411.187	380.969.512	126.110.252	138.799.27
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		699.411.187	380.969.512	126.110.252	138.799.27
TOTAL COMPREHENSIVE INCOME (LOSS)		777.990.378	407.327.088	158.113.093	162.040.36
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		777.990.378	407.327.088	158.113.093	162.040.36



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-507.400.261	183.315.34
Profit (Loss)		78.579.191	26.357.5
Profit (Loss) from Continuing Operations		78.579.191	26.357.5
Adjustments to Reconcile Profit (Loss)		373.662.163	255.754.0
Adjustments for depreciation and amortisation expense		24.124.372	13.161.2
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-10.507.621	4.768.63
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-10.507.621	4.768.63
Adjustments for provisions		16.092.279	15.534.4
Adjustments for (Reversal of) Provisions Related with Employee Benefits		15.978.595	14.653.2
Adjustments for (Reversal of) Other Provisions	5	113.684	881.1
Adjustments for Interest (Income) Expenses		88.074.400	86.612.1
Adjustments for Interest Income		-51.088.025	-5.538.9
Adjustments for interest expense	15	139.162.425	92.151.1
Adjustments for fair value losses (gains)		7.599.253	5.653.7
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		7.599.253	5.653.7
Adjustments for Tax (Income) Expenses		244.473.279	118.680.4
Other adjustments to reconcile profit (loss)		3.806.201	11.343.3
Changes in Working Capital		-792.975.266	20.893.9
Adjustments for decrease (increase) in trade accounts receivable		-536.906.015	-175.066.0
Adjustments for decrease (increase) in inventories		-669.325.431	220.885.4
Adjustments for increase (decrease) in trade accounts payable		414.199.910	-12.666.6
Other Adjustments for Other Increase (Decrease) in Working Capital		-943.730	-12.258.8
Decrease (Increase) in Other Assets Related with Operations		1.542.756	-708.9
Increase (Decrease) in Other Payables Related with Operations		-2.486.486	-11.549.8
Cash Flows from (used in) Operations		-340.733.912	303.005.5
Payments Related with Other Provisions		-16.988.919	-6.788.9
Income taxes refund (paid)		-149.831.515	-114.714.0
Other inflows (outflows) of cash	5	154.085	1.812.8
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		65.198.323	2.289.1
Purchase of Property, Plant, Equipment and Intangible Assets		-8.003.002	-3.249.7
Interest received		51.088.025	5.538.9
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		22.113.300	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-194.414.163	-89.422.4
Proceeds from borrowings		50.581.896	
Proceeds from Loans		50.581.896	
Repayments of borrowings		0	-11.892.5
Loan Repayments		0	-11.892.5
Decrease in Other Payables to Related Parties		-87.184.051	
Payments of Lease Liabilities		-19.228.996	-7.152.8
Interest paid		-138.583.012	-70.377.0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-636.616.101	96.182.0
Effect of exchange rate changes on cash and cash equivalents		144.427.915	55.013.7
Net increase (decrease) in cash and cash equivalents CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE		-492.188.186	151.195.8
PERIOD CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	637.658.607 145.470.421	99.823.8 ² 251.019.6 ²

Statement of changes in equity [abstract]

Nature of Financial Statements

Consolidated

															Equity										
			Equity attributable to owners of parent [member]																						
		Footnote Reference					Effects of			Other Ac	cumulated Comprehensive	Income That Will Not E	Be Reclassified In P	rofit Or Loss		_		Other Accumulated Comp	prehensive Income That W	ill Be Reclassified In Profit O	ir Loss		Retained Earnings	Non-	controlling
			Issued Inflatio	Balancing Addit on Account Cap ents for Contri ital Merger c Capital Sharel	itional pital Capital Treasu ibution	Capital Share ury Adjustments due premiur	e of Entities or Businesses	Put Option Revaluation und Related Share Based	Gains Accumulated	s/Losses on Revaluation ar	nd Remeasurement [membe	lon i	Gains (Losses) Jue to Change Gain	Share Of Other Comprehensive income Of		ner		Gains or Losses Hedge Gains (Losses) o	on Revaluation and Reclass	Change	ge in Change Income of in Value	e Reserves equity reser	Advance ves Dividend	int m	terests [nember]
			Capital on Capi	ents for Contri ital Merger c Capital Sharel	of Advance Snare holders	es to or Cross-Ownership discour	nts Under Nor Common Control	with n-controlling Interests	Gains (Losses) from Investments in Equity	(Increases (Increases) Decreases on on	es (es) Gains (Losses) on Remeasurements Rev	other Ati	n Fair Value of) on Financial Inst Liability tha ttributable to Change in Credit Risk of Liability	ruments t Hedge estments	Exchange Rese Differences Of O	rves Differen on (nces Ga Los	ains or Other sses on dges of or Net Other Reclassification	Gains (Losses) d from Financial Assets Measured at Fair Value	in Value Forw. of Time Value Value of Forw.	ents Foreign Accounted for	Gains From Profits [member] [Losses]	ber (Net) Prior Years' Profits or Losses Net Profi		
									Instruments Revaluatio of Property Plant and	on Revaluation Revaluat y, of of I Intangible Right-of-	of Defined Inc	reases (Ci	Change in in Credit Risk of Inst Liability	Equity Truments Trume	Los:	ses)	Flow Hedges Inve	Net Losses of Reclassification of Of Available-for-sale	at Fair Value through Other e Comprehensive Adju	or Options Contr	ard Basis Spreads Spreads Profit or Loss	II)			
	Statement of changes in equity [abstract]								Equipmen	nt Assets Assets	s						Оре	erations Financial Assets	s Income Auju	suiteries					
	Statement of changes in equity [line items]																								
	Equity at beginning of period		43.724.000			372.000.	.000				-1.170.003	1.170.003			508.817.284	507.647.281		0		0		0 13.880.245	49.027.864 -19.178.3	98 29.849.466 967.100.992	967.100.992
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in Accounting Policies																								
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																								
	Adjustments Related to Errors																								
	Other Restatements Restated Balances																								
	Transfers											0				0		0		0		0	-19.178.398 19.178.3	0 0	0
	Total Comprehensive Income (Loss)		0	0 0	0 0	0 0	0 0	0 0	0	0 0	0 0	0 0	0	0	0 380.969.512		0 0	0 0 0	0 0	0 0 0	0 0	0 0 0 0			0 407.327.088
	Profit (loss) Other Comprehensive Income (Loss)										0	0			380.969.512	380.969.512		0		0		0	26.357.5	76 26.357.576 26.357.576 0 380.969.512	26.357.576 380.969.512
	Issue of equity																								
	Capital Advance																								
	Capital Advance Effect of Merger or Liquidation or Division																								
	Effects of Business Combinations Under Common Control																								
	Advance Dividend Payments																								
Previous Period 01.01.2022 - 30.09.2022	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	10	43.724.000	0 0	0 0	0 0 372.000.	.000 0	0 0	0	0 0	0 -1.170.003	0 1.170.003	0	0	0 889.786.796	0 888.616.793	0 0	0 00	0 0	0 0 0	0 0	0 0 0 13.880.245 0	0 0 29.849.466 26.357.5	76 56.207.042 1.374.428.080	0 1.374.428.080
	Statement of changes in equity [abstract]																								
	Statement of changes in equity [line items] Equity at beginning of period		393.516.000			30.000.	.000				-1.170.003	- 1.170.003			904.674.728	903.504.725		0		0		0 13.880.245	22.057.466 103.680.4	77 125.737.943 1.466.638.913	1.466.638.913
	Adjustments Related to Accounting Policy Changes											1.1/0.003													
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in																								
	Adjustments Related to Voluntary Changes in Accounting Policies Adjustments Related to Errors																								
	Other Restatements																								
	Restated Balances																								
	Transfers Total Comprehensive Income (Loss)		0	0 0	0 0	0 0	0 0	0 0	0	0 0	0	0 0	0	0	0 699.411.187	0 699.411.187	0 0	0 0 0	0 0	0 0 0	0 0	0 0 0 0 0	103.680.477 103.680.4 0 0 0 78.579.1	0 0	0 777.990.378
	Profit (loss)											0				0		0		0		0		78.579.191 78.579.191	78.579.191
	Other Comprehensive Income (Loss)										0	0			699.411.187	699.411.187		0		0		0		0 699.411.187	699.411.187
	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 01.01.2023 - 30.09.2023	Dividends Paid																			
01.01.2023 30.03.2023	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	393.516.0	00 0 0	0 0 0 30.00	00.000 0	0 0	0 0 0	1.170.003 0 1.170.003	0 0	0 1.604.085.915	0 1.602.915.912 0	0 00 0	0 00	0 0	0 0	0 0 13.880.245 0	0 0 12	5.737.943 78.579.191 204.317.134 2	244.629.291 0	2.244.629.291