



## KAMUYU AYDINLATMA PLATFORMU

# ATP YAZILIM VE TEKNOLOJİ A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

### General Information About Financial Statements

Financial Report 30.06.2024



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

## ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

### SINIRLI DENETİM RAPORU

#### ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

Genel Kurulu'na;

#### Giriş

Atp Yazılım ve Teknoloji Anonim Şirketi'nin (Şirket) ve bağlı ortaklıklarının (birlikte Grup olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide 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.

#### Diğer Hususlar

Grup Yönetimi, Dipnot 40'da sunulan FAVÖK hesaplamasını içeren bilgilerden sorumludur. Bu dipnotta sunulan bilgiler, konsolide finansal tabloların bir parçasını oluşturmamaktadır. Ara dönem konsolide finansal tablolar hakkındaki sonucumuz Dipnot 40'da sunulan bilgileri kapsamakta olup bunlar üzerine herhangi bir güvence vermemekteyiz.

## ***Sonuç***

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34'e uygun olarak, hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

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

**An Independent Member of BAKER TILLY INTERNATIONAL**

**Metin ETKİN**

**Sorumlu Ortak Başdenetçi**

**İstanbul, 19.09.2024**



Statement of Financial Position (Balance Sheet)

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | TL           |
| Nature of Financial Statements | Consolidated |

|                                                                        | Footnote Reference | Current Period<br>30.06.2024 | Previous Period<br>31.12.2023 |
|------------------------------------------------------------------------|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet)                        |                    |                              |                               |
| Assets [abstract]                                                      |                    |                              |                               |
| CURRENT ASSETS                                                         |                    |                              |                               |
| Cash and cash equivalents                                              | 6                  | 328.536.369                  | 381.966.706                   |
| Financial Investments                                                  | 7                  | 0                            | 0                             |
| Trade Receivables                                                      |                    | 496.474.230                  | 489.004.863                   |
| Trade Receivables Due From Related Parties                             | 10-37              | 140.131.869                  | 117.627.501                   |
| Trade Receivables Due From Unrelated Parties                           | 10                 | 356.342.361                  | 371.377.362                   |
| Other Receivables                                                      |                    | 32.867.196                   | 27.245.961                    |
| Other Receivables Due From Related Parties                             | 11-37              | 24.891.054                   | 24.891.054                    |
| Other Receivables Due From Unrelated Parties                           | 11                 | 7.976.142                    | 2.354.907                     |
| Inventories                                                            | 13                 | 46.626.818                   | 46.716.844                    |
| Prepayments                                                            |                    | 13.369.951                   | 8.347.032                     |
| Prepayments to Unrelated Parties                                       | 15                 | 13.369.951                   | 8.347.032                     |
| Current Tax Assets                                                     | 25                 | 354.666                      | 445.961                       |
| Other current assets                                                   | 26                 | 2.482.263                    | 3.010.920                     |
| SUB-TOTAL                                                              |                    | 920.711.493                  | 956.738.287                   |
| Total current assets                                                   |                    | 920.711.493                  | 956.738.287                   |
| NON-CURRENT ASSETS                                                     |                    |                              |                               |
| Financial Investments                                                  | 7                  | 19.502.443                   | 19.502.443                    |
| Trade Receivables                                                      |                    | 0                            | 2.777.583                     |
| Trade Receivables Due From Related Parties                             | 10-37              | 0                            | 2.777.583                     |
| Property, plant and equipment                                          | 18                 | 17.583.471                   | 17.843.067                    |
| Right of Use Assets                                                    | 14                 | 21.790.280                   | 5.144.094                     |
| Intangible assets and goodwill                                         |                    | 608.803.979                  | 500.478.911                   |
| Other intangible assets                                                | 19                 | 608.803.979                  | 500.478.911                   |
| Prepayments                                                            |                    | 2.375.478                    | 11.614.057                    |
| Prepayments to Unrelated Parties                                       | 15                 | 2.375.478                    | 11.614.057                    |
| Deferred Tax Asset                                                     | 35                 | 88.766.419                   | 54.205.907                    |
| Total non-current assets                                               |                    | 758.822.070                  | 611.566.062                   |
| Total assets                                                           |                    | 1.679.533.563                | 1.568.304.349                 |
| LIABILITIES AND EQUITY                                                 |                    |                              |                               |
| CURRENT LIABILITIES                                                    |                    |                              |                               |
| Current Portion of Non-current Borrowings                              | 8                  | 27.839.537                   | 7.802.957                     |
| Trade Payables                                                         |                    | 314.287.059                  | 311.109.722                   |
| Trade Payables to Related Parties                                      | 10-37              | 5.755.775                    | 5.624.862                     |
| Trade Payables to Unrelated Parties                                    | 10                 | 308.531.284                  | 305.484.860                   |
| Employee Benefit Obligations                                           | 20                 | 33.587.454                   | 24.255.926                    |
| Other Payables                                                         |                    | 24.137.879                   | 29.716.419                    |
| Other Payables to Related Parties                                      | 11-37              | 5.809.488                    | 7.008.256                     |
| Other Payables to Unrelated Parties                                    | 11                 | 18.328.391                   | 22.708.163                    |
| Deferred Income Other Than Contract Liabilities                        |                    | 8.007.984                    | 34.291.759                    |
| Deferred Income Other Than Contract Liabilities From Related Parties   | 15-37              | 0                            | 3.285.137                     |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 15                 | 8.007.984                    | 31.006.622                    |
| Current tax liabilities, current                                       | 35                 | 0                            | 12.558.027                    |
| Current provisions                                                     |                    | 24.103.438                   | 21.477.759                    |
| Current provisions for employee benefits                               | 22                 | 23.431.016                   | 20.639.016                    |
| Other current provisions                                               | 22                 | 672.422                      | 838.743                       |
| SUB-TOTAL                                                              |                    | 431.963.351                  | 441.212.569                   |
| Total current liabilities                                              |                    | 431.963.351                  | 441.212.569                   |
| NON-CURRENT LIABILITIES                                                |                    |                              |                               |
| Long Term Borrowings                                                   | 8                  | 611.820                      | 7.734.593                     |
| Trade Payables                                                         |                    | 0                            | 2.127.426                     |
| Trade Payables To Unrelated Parties                                    | 10                 | 0                            | 2.127.426                     |
| Other Payables                                                         |                    | 0                            | 0                             |
| Other Payables to Unrelated parties                                    | 11                 | 0                            | 0                             |
| Deferred Income Other Than Contract Liabilities                        |                    | 0                            | 0                             |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 15                 | 0                            | 0                             |

|                                                                                               |    |               |               |
|-----------------------------------------------------------------------------------------------|----|---------------|---------------|
| Non-current provisions                                                                        |    | 12.691.920    | 11.471.288    |
| Non-current provisions for employee benefits                                                  | 24 | 12.691.920    | 11.471.288    |
| Total non-current liabilities                                                                 |    | 13.303.740    | 21.333.307    |
| Total liabilities                                                                             |    | 445.267.091   | 462.545.876   |
| EQUITY                                                                                        |    |               |               |
| Equity attributable to owners of parent                                                       |    | 1.197.063.658 | 1.071.446.553 |
| Issued capital                                                                                | 27 | 93.750.000    | 93.750.000    |
| Inflation Adjustments on Capital                                                              | 27 | 221.503.714   | 221.503.714   |
| Treasury Shares (-)                                                                           | 27 | -30.351.422   | -30.363.714   |
| Share Premium (Discount)                                                                      | 27 | 578.657.901   | 578.657.901   |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | 27 | -4.635.449    | -7.665.747    |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss     | 27 | 40.670.083    | 84.914.861    |
| Restricted Reserves Appropriated From Profits                                                 | 27 | 56.128.541    | 56.140.833    |
| Prior Years' Profits or Losses                                                                | 27 | 74.520.997    | -61.259.361   |
| Current Period Net Profit Or Loss                                                             | 27 | 166.819.293   | 135.768.066   |
| Non-controlling interests                                                                     | 27 | 37.202.814    | 34.311.920    |
| Total equity                                                                                  |    | 1.234.266.472 | 1.105.758.473 |
| Total Liabilities and Equity                                                                  |    | 1.679.533.563 | 1.568.304.349 |

# Statement of Profit or Loss and Other Comprehensive Income

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | TL           |
| Nature of Financial Statements | Consolidated |

|                                                                                                            | Footnote Reference | Current Period<br>01.01.2024 -<br>30.06.2024 | Previous Period<br>01.01.2023 -<br>30.06.2023 | Current Period 3<br>Months<br>01.04.2024 -<br>30.06.2024 | Previous Period 3<br>Months<br>01.04.2023 -<br>30.06.2023 |
|------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Statement of Profit or Loss and Other Comprehensive Income</b>                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>PROFIT (LOSS)</b>                                                                                       |                    |                                              |                                               |                                                          |                                                           |
| Revenue                                                                                                    | 28                 | 881.674.849                                  | 676.423.551                                   | 452.033.817                                              | 375.619.536                                               |
| Cost of sales                                                                                              | 28                 | -433.451.408                                 | -354.915.043                                  | -224.404.263                                             | -215.504.584                                              |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS                                                             |                    | 448.223.441                                  | 321.508.508                                   | 227.629.554                                              | 160.114.952                                               |
| GROSS PROFIT (LOSS)                                                                                        |                    | 448.223.441                                  | 321.508.508                                   | 227.629.554                                              | 160.114.952                                               |
| General Administrative Expenses                                                                            | 29-30              | -235.660.534                                 | -164.258.524                                  | -121.063.613                                             | -87.186.451                                               |
| Marketing Expenses                                                                                         | 29-30              | -9.301.211                                   | -8.556.481                                    | -4.989.252                                               | -4.937.566                                                |
| Research and development expense                                                                           | 29-30              | -79.091.473                                  | -60.341.073                                   | -46.947.566                                              | -25.758.269                                               |
| Other Income from Operating Activities                                                                     | 31                 | 61.846.858                                   | 56.376.485                                    | 23.198.429                                               | 38.266.382                                                |
| Other Expenses from Operating Activities                                                                   | 31                 | -56.360.809                                  | -57.664.487                                   | -24.374.462                                              | -43.158.334                                               |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES                                                                    |                    | 129.656.272                                  | 87.064.428                                    | 53.453.090                                               | 37.340.714                                                |
| Investment Activity Income                                                                                 | 32                 | 6.324.297                                    | 9.595.415                                     | 2.681.340                                                | 7.911.920                                                 |
| Investment Activity Expenses                                                                               |                    | 0                                            | -38.889                                       |                                                          | -38.889                                                   |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)                                                            |                    | 135.980.569                                  | 96.620.954                                    | 56.134.430                                               | 45.213.745                                                |
| Finance income                                                                                             | 33                 | 52.189.856                                   | 41.503.940                                    | 26.307.510                                               | 24.425.000                                                |
| Finance costs                                                                                              | 33                 | -18.427.917                                  | -1.585.482                                    | -6.692.041                                               | -835.412                                                  |
| Gains (losses) on net monetary position                                                                    |                    | -25.546.135                                  | 4.741.612                                     | -9.572.708                                               | 46.303.452                                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX                                                       |                    | 144.196.373                                  | 141.281.024                                   | 66.177.191                                               | 115.106.785                                               |
| Tax (Expense) Income, Continuing Operations                                                                |                    | 29.525.812                                   | -6.005.541                                    | -28.300.861                                              | -5.898.709                                                |
| Current Period Tax (Expense) Income                                                                        |                    | -5.725.257                                   | -3.203.288                                    | -3.712.933                                               | -2.512.608                                                |
| Deferred Tax (Expense) Income                                                                              |                    | 35.251.069                                   | -2.802.253                                    | -24.587.928                                              | -3.386.101                                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS                                                                   |                    | 173.722.185                                  | 135.275.483                                   | 37.876.330                                               | 109.208.076                                               |
| PROFIT (LOSS)                                                                                              |                    | 173.722.185                                  | 135.275.483                                   | 37.876.330                                               | 109.208.076                                               |
| <b>Profit (loss), attributable to [abstract]</b>                                                           |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | 6.902.892                                    | 7.014.593                                     | 4.560.097                                                | 6.014.998                                                 |
| Owners of Parent                                                                                           |                    | 166.819.293                                  | 128.260.890                                   | 33.316.233                                               | 103.193.078                                               |
| <b>Earnings per share [abstract]</b>                                                                       |                    |                                              |                                               |                                                          |                                                           |
| <b>Earnings per share [line items]</b>                                                                     |                    |                                              |                                               |                                                          |                                                           |
| <b>Basic earnings per share</b>                                                                            |                    |                                              |                                               |                                                          |                                                           |
| Basic Earnings (Loss) Per Share from Continuing Operations                                                 |                    |                                              |                                               |                                                          |                                                           |
| Sürdürülen Faaliyetlerden Pay Başına Kazanç                                                                |                    | 1,77940000                                   | 1,36810000                                    | 0,35540000                                               | 1,10070000                                                |
| <b>Diluted Earnings Per Share</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss                                 |                    | 3.030.298                                    | 1.531.040                                     | 1.147.692                                                | -245.963                                                  |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                                  |                    | 4.201.721                                    | 1.378.860                                     | 1.799.256                                                | -928.937                                                  |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss |                    | -1.171.423                                   | 152.180                                       | -651.564                                                 | 682.974                                                   |
| Taxes Relating to Remeasurements of Defined Benefit Plans                                                  |                    | -1.171.423                                   | 152.180                                       | -651.564                                                 | 682.974                                                   |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss                                     |                    | -48.256.776                                  | -6.042.394                                    | -20.740.492                                              | 22.019.442                                                |
| Exchange Differences on Translation of Foreing Operations                                                  |                    | -48.256.776                                  | -6.042.394                                    | -20.740.492                                              | 22.019.442                                                |
| OTHER COMPREHENSIVE INCOME (LOSS)                                                                          |                    | -45.226.478                                  | -4.511.354                                    | -19.592.800                                              | 21.773.479                                                |
| TOTAL COMPREHENSIVE INCOME (LOSS)                                                                          |                    | 128.495.707                                  | 130.764.129                                   | 18.283.530                                               | 130.981.555                                               |
| <b>Total Comprehensive Income Attributable to</b>                                                          |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | -4.011.998                                   | 880.857                                       | -1.938.703                                               | 2.956.362                                                 |
| Owners of Parent                                                                                           |                    | 132.507.705                                  | 129.883.272                                   | 20.222.233                                               | 128.025.193                                               |

# Statement of cash flows (Indirect Method)

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | TL           |
| Nature of Financial Statements | Consolidated |

|                                                                                                | Footnote Reference | Current Period<br>01.01.2024 - 30.06.2024 | Previous Period<br>01.01.2023 - 30.06.2023 |
|------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------|--------------------------------------------|
| <b>Statement of cash flows (Indirect Method)</b>                                               |                    |                                           |                                            |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                                          |                    | <b>304.800.056</b>                        | <b>455.494.350</b>                         |
| Profit (Loss)                                                                                  |                    | 173.722.185                               | 135.275.483                                |
| Profit (Loss) from Continuing Operations                                                       |                    | 173.722.185                               | 135.275.483                                |
| <b>Adjustments to Reconcile Profit (Loss)</b>                                                  |                    | <b>150.216.354</b>                        | <b>272.911.357</b>                         |
| Adjustments for depreciation and amortisation expense                                          | 17,18,19           | 70.189.117                                | 58.189.449                                 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss)                                  |                    | 20.091.315                                | 15.686.901                                 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables                   | 10                 | 254.821                                   | -318.012                                   |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment | 19                 | 19.836.494                                | 16.004.913                                 |
| Adjustments for provisions                                                                     |                    | 9.538.948                                 | 10.183.155                                 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits                        | 24                 | 9.538.948                                 | 10.362.158                                 |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions                                | 22                 | 0                                         | -170.595                                   |
| Adjustments for (Reversal of) Other Provisions                                                 |                    | 0                                         | -8.408                                     |
| Adjustments for Interest (Income) Expenses                                                     |                    | -55.691.742                               | -24.403.864                                |
| Adjustments for Interest Income                                                                | 33                 | -49.372.049                               | -18.939.333                                |
| Deferred Financial Expense from Credit Purchases                                               | 10                 | -6.780.166                                | -5.281.734                                 |
| Unearned Financial Income from Credit Sales                                                    | 10                 | 460.473                                   | -182.797                                   |
| Adjustments for Tax (Income) Expenses                                                          | 35                 | -29.525.812                               | 6.005.541                                  |
| Adjustments for losses (gains) on disposal of non-current assets                               |                    | 0                                         | 0                                          |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets                             | 16,17,32           | 0                                         | 0                                          |
| Adjustments Related to Gain and Losses on Net Monetary Position                                | 7,32               | 135.614.528                               | 207.250.175                                |
| <b>Changes in Working Capital</b>                                                              |                    | <b>-69.351.617</b>                        | <b>29.858.364</b>                          |
| Decrease (Increase) in Financial Investments                                                   |                    | -3.867.291                                | -1.262.027                                 |
| Adjustments for decrease (increase) in trade accounts receivable                               | 10                 | -102.926.433                              | -74.515.214                                |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations               | 11                 | -11.024.048                               | -10.877.175                                |
| Adjustments for decrease (increase) in inventories                                             | 13                 | -9.173.819                                | -16.038.983                                |
| Decrease (Increase) in Prepaid Expenses                                                        | 15                 | 257.421                                   | -18.696.951                                |
| Adjustments for increase (decrease) in trade accounts payable                                  | 10                 | 69.733.059                                | 139.734.704                                |
| Increase (Decrease) in Employee Benefit Liabilities                                            |                    | 6.884.671                                 | 5.781.876                                  |
| Adjustments for increase (decrease) in other operating payables                                | 11                 | 314.159                                   | -6.321.306                                 |
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities                         | 15                 | -19.483.796                               | 6.533.731                                  |
| Other Adjustments for Other Increase (Decrease) in Working Capital                             |                    | -65.540                                   | 5.519.709                                  |
| <b>Cash Flows from (used in) Operations</b>                                                    |                    | <b>254.586.922</b>                        | <b>438.045.204</b>                         |
| Interest received                                                                              | 33                 | 49.372.049                                | 18.939.333                                 |
| Payments Related with Provisions for Employee Benefits                                         | 22                 | 841.085                                   | -1.490.187                                 |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                          |                    | <b>-298.482.121</b>                       | <b>-183.786.784</b>                        |
| Proceeds from sales of property, plant, equipment and intangible assets                        | 14,18,19           | 0                                         | 64.582                                     |
| Purchase of Property, Plant, Equipment and Intangible Assets                                   | 14,18,19           | -298.482.121                              | -183.851.366                               |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                          |                    | <b>15.994.868</b>                         | <b>-50.357.594</b>                         |
| Payments of Lease Liabilities                                                                  | 8                  | 15.994.868                                | -268.607                                   |
| Dividends Paid                                                                                 |                    | 0                                         | -50.088.987                                |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES    |                    | 22.312.803                                | 221.349.972                                |
| Net increase (decrease) in cash and cash equivalents                                           |                    | 22.312.803                                | 221.349.972                                |
| <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>                                | 6                  | <b>381.966.706</b>                        | <b>403.858.167</b>                         |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS                                                  |                    | -75.743.140                               | -207.360.935                               |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>                                      | 6                  | <b>328.536.369</b>                        | <b>417.847.204</b>                         |

| Footnote Reference | Equity                                           |                                  |                 |                             |                                                                                        |                                                                                    |                                     |                                                    |                                                        |                                |                    | Non-controlling interests (member) |
|--------------------|--------------------------------------------------|----------------------------------|-----------------|-----------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|--------------------------------------------------------|--------------------------------|--------------------|------------------------------------|
|                    | Equity attributable to owners of parent (member) |                                  |                 |                             |                                                                                        |                                                                                    |                                     |                                                    |                                                        |                                |                    |                                    |
|                    | Issued Capital                                   | Inflation Adjustments on Capital | Treasury Shares | Share premiums or discounts | Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss | Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss |                                     |                                                    | Restricted Reserves Appropriated From Profits (member) | Retained Earnings              |                    |                                    |
|                    |                                                  |                                  |                 |                             | Gains/Losses on Revaluation and Remeasurement (member)                                 | Exchange Differences on Translation                                                | 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                              |                                                                                    |                                     |                                                    |                                                        |                                |                    |                                    |

|                                            | Statement of changes in equity (abstract)                                                                                                                                                                                                            |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             |               |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------------|-------------|-------------|-------------|-------------|-------------|------------|--|------------|-------------|-------------|--------------|---------------|-------------|---------------|
|                                            | Statement of changes in equity (line items)                                                                                                                                                                                                          |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             |               |
| Previous Period<br>01.01.2023 - 30.06.2023 | Equity at beginning of period                                                                                                                                                                                                                        | 27                                                              | 93.750.000 | 221.503.714 | -37.502.882 | 578.657.901 | -4.551.541  | 77.394.441  |            |  | 50.700.439 | 21.665.622  | -27.395.602 | 974.222.092  | 25.328.545    | 999.550.637 |               |
|                                            | Adjustments Related to Accounting Policy Changes                                                                                                                                                                                                     |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Adjustments Related to Required Changes in Accounting Policies                                                                                                                                                                                       |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Adjustments Related to Voluntary Changes in Accounting Policies                                                                                                                                                                                      |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Adjustments Related to Errors                                                                                                                                                                                                                        |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Other Restatements                                                                                                                                                                                                                                   |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Restated Balances                                                                                                                                                                                                                                    |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Transfers                                                                                                                                                                                                                                            |                                                                 |            |             |             |             |             |             |            |  | 12.579.562 | -39.975.164 | 27.395.602  |              |               | 0           |               |
|                                            | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |                                                                 |            |             |             |             |             | 1.531.040   | -6.923.251 |  |            |             |             | 128.260.890  | 122.868.679   | 7.895.450   | 130.764.129   |
|                                            | Profit (loss)                                                                                                                                                                                                                                        |                                                                 |            |             |             |             |             |             |            |  |            |             |             | 128.260.890  | 128.260.890   | 7.014.593   | 135.275.483   |
|                                            | Other Comprehensive Income (Loss)                                                                                                                                                                                                                    |                                                                 |            |             |             |             |             | 1.531.040   | -6.923.251 |  |            |             |             |              | -5.392.211    | 880.857     | -4.511.354    |
|                                            | Issue of equity                                                                                                                                                                                                                                      |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Capital Decrease                                                                                                                                                                                                                                     |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Capital Advance                                                                                                                                                                                                                                      |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Effect of Merger or Liquidation or Division                                                                                                                                                                                                          |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Effects of Business Combinations Under Common Control                                                                                                                                                                                                |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Advance Dividend Payments                                                                                                                                                                                                                            |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Dividends Paid                                                                                                                                                                                                                                       |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Decrease through Other Distributions to Owners                                                                                                                                                                                                       |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Increase (Decrease) through Treasury Share Transactions                                                                                                                                                                                              |                                                                 |            |             |             | 7.139.168   |             |             |            |  |            | -7.139.168  | 7.139.168   |              | 7.139.168     |             | 7.139.168     |
|                                            | Increase (Decrease) through Share-Based Payment Transactions                                                                                                                                                                                         |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Acquisition or Disposal of a Subsidiary                                                                                                                                                                                                              |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity                                                                                                                             |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Transactions with noncontrolling shareholders                                                                                                                                                                                                        |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Increase through Other Contributions by Owners                                                                                                                                                                                                       |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 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             |
|                                            | 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             |
|                                            | 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             |
|                                            | 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             |
|                                            | Increase (decrease) through other changes, equity                                                                                                                                                                                                    |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Equity at end of period                                                                                                                                                                                                                              | 27                                                              | 93.750.000 | 221.503.714 | -30.363.714 | 578.657.901 | -3.020.501  | 70.471.190  |            |  |            | 56.140.833  | -61.259.361 | 128.260.890  | 1.054.140.952 | 19.053.363  | 1.073.194.315 |
|                                            |                                                                                                                                                                                                                                                      | Statement of changes in equity (abstract)                       |            |             |             |             |             |             |            |  |            |             |             |              |               |             |               |
|                                            |                                                                                                                                                                                                                                                      | Statement of changes in equity (line items)                     |            |             |             |             |             |             |            |  |            |             |             |              |               |             |               |
|                                            |                                                                                                                                                                                                                                                      | Equity at beginning of period                                   | 27         | 93.750.000  | 221.503.714 | -30.363.714 | 578.657.901 | -7.665.747  | 84.914.861 |  |            | 56.140.833  | -61.259.361 | 135.768.066  | 1.071.446.553 | 34.311.920  | 1.105.758.473 |
|                                            |                                                                                                                                                                                                                                                      | Adjustments Related to Accounting Policy Changes                |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            |                                                                                                                                                                                                                                                      | Adjustments Related to Required Changes in Accounting Policies  |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            |                                                                                                                                                                                                                                                      | Adjustments Related to Voluntary Changes in Accounting Policies |            |             |             |             |             |             |            |  |            |             |             |              |               |             | 0             |
|                                            | Adjustments Related to Errors                                                                                                                                                                                                                        |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Other Restatements                                                                                                                                                                                                                                   |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Restated Balances                                                                                                                                                                                                                                    |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Transfers                                                                                                                                                                                                                                            |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Total Comprehensive Income (Loss)                                                                                                                                                                                                                    |                                                                 |            |             |             |             | 3.030.298   | -44.244.778 |            |  |            |             | 135.768.066 | -135.768.066 |               | 0           |               |
|                                            | Profit (loss)                                                                                                                                                                                                                                        |                                                                 |            |             |             |             |             |             |            |  |            |             |             | 166.819.293  | 125.604.813   | 2.890.894   |               |
|                                            | Other Comprehensive Income (Loss)                                                                                                                                                                                                                    |                                                                 |            |             |             |             | 3.030.298   | -44.244.778 |            |  |            |             |             | 166.819.293  | 166.819.293   | 6.902.892   |               |
|                                            | Issue of equity                                                                                                                                                                                                                                      |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Capital Decrease                                                                                                                                                                                                                                     |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Capital Advance                                                                                                                                                                                                                                      |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Effect of Merger or Liquidation or Division                                                                                                                                                                                                          |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Effects of Business Combinations Under Common Control                                                                                                                                                                                                |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Advance Dividend Payments                                                                                                                                                                                                                            |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |
|                                            | Dividends Paid                                                                                                                                                                                                                                       |                                                                 |            |             |             |             |             |             |            |  |            |             |             |              |               | 0           |               |

|                                           |                                                                                                                                                                                                                                                      |    |            |             |             |             |            |            |  |  |  |            |            |             |               |                          |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|-------------|-------------|-------------|------------|------------|--|--|--|------------|------------|-------------|---------------|--------------------------|
| Current Period<br>01.01.2024 - 30.06.2024 |                                                                                                                                                                                                                                                      |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Decrease through Other Distributions to Owners                                                                                                                                                                                                       |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Increase (Decrease) through Treasury Share Transactions                                                                                                                                                                                              |    |            |             | 12.292      |             |            |            |  |  |  | 12.292     |            | 12.292      |               | 12.292                   |
|                                           | Increase (Decrease) through Share-Based Payment Transactions                                                                                                                                                                                         |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Acquisition or Disposal of a Subsidiary                                                                                                                                                                                                              |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity                                                                                                                             |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Transactions with noncontrolling shareholders                                                                                                                                                                                                        |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Increase through Other Contributions by Owners                                                                                                                                                                                                       |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 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                        |
|                                           | 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                        |
|                                           | 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                        |
|                                           | 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                        |
|                                           | Increase (decrease) through other changes, equity                                                                                                                                                                                                    |    |            |             |             |             |            |            |  |  |  |            |            |             |               | 0                        |
|                                           | Equity at end of period                                                                                                                                                                                                                              | 27 | 93.750.000 | 221.503.714 | -30.351.422 | 578.657.901 | -4.635.449 | 40.670.083 |  |  |  | 56.128.541 | 74.520.997 | 166.819.293 | 1.197.063.658 | 37.202.814 1.234.266.472 |