



**KAMUYU AYDINLATMA PLATFORMU**

**PANELSAN ÇATI CEPHE SİSTEMLERİ SANAYİ VE TİCARET  
A.Ş.  
Financial Report  
Unconsolidated  
2024 - 2. 3 Monthly Notification**

**General Information About Financial Statements**

Independent Audit Company	GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

### SINIRLI DENETİM RAPORU

Panelsan Çatı Cephe Sistemleri Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na

#### Giriş

Panelsan Çatı Cephe Sistemleri Sanayi ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2024 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2.1 No'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen görüşü etkilememektedir.

#### Sonuç

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

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi

Ankara, 18 Eylül 2024



# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	173.614.780	389.997.882
Financial Investments		421.640.955	368.622.649
Financial Assets at Fair Value Through Profit or Loss		421.640.955	368.622.649
Financial Assets Held For Trading	6	421.640.955	368.622.649
Trade Receivables		760.986.647	685.821.890
Trade Receivables Due From Related Parties	4	41.879.702	61.869.090
Trade Receivables Due From Unrelated Parties	5	719.106.945	623.952.800
Other Receivables		4.518.547	4.791.669
Other Receivables Due From Related Parties	4	472.220	579.850
Other Receivables Due From Unrelated Parties	8	4.046.327	4.211.819
Inventories	9	455.115.323	528.990.964
Prepayments		26.448.743	26.207.295
Prepayments to Unrelated Parties	11	26.448.743	26.207.295
Current Tax Assets	28	19.008.801	63.887.487
Other current assets		60.912.731	31.829.361
Other Current Assets Due From Unrelated Parties	19	60.912.731	31.829.361
<b>SUB-TOTAL</b>		<b>1.922.246.527</b>	<b>2.100.149.197</b>
<b>Total current assets</b>		<b>1.922.246.527</b>	<b>2.100.149.197</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments		81.296.924	81.207.678
Financial Assets at Fair Value Through Profit or Loss		81.296.924	81.207.678
Financial Assets Held For Trading	6	81.296.924	81.207.678
Trade Receivables		52.253.890	104.763.121
Trade Receivables Due From Unrelated Parties	5	52.253.890	104.763.121
Other Receivables		1.022.960	1.151.177
Other Receivables Due From Unrelated Parties	8	1.022.960	1.151.177
Investment property	12	9.043.258	9.043.258
Property, plant and equipment		783.089.650	616.194.487
Land and Premises		4.996.565	4.996.565
Buildings		414.726.341	419.274.378
Machinery And Equipments		96.680.936	83.446.694
Vehicles		27.043.551	25.466.933
Fixtures and fittings		11.548.020	10.685.190
Construction in Progress		228.094.237	72.324.727
Intangible assets and goodwill		1.454.325	1.407.928
Other Rights	14	1.454.325	1.407.928
Prepayments		187.796.099	232.004.439
Prepayments to Unrelated Parties	11	187.796.099	232.004.439
<b>Total non-current assets</b>		<b>1.115.957.106</b>	<b>1.045.772.088</b>
<b>Total assets</b>		<b>3.038.203.633</b>	<b>3.145.921.285</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		397.030	7.223.696
Current Borrowings From Unrelated Parties		397.030	7.223.696
Bank Loans	7	397.030	7.223.696
Current Portion of Non-current Borrowings		77.646.136	106.058.950
Current Portion of Non-current Borrowings from Unrelated Parties		77.646.136	106.058.950
Bank Loans	7	77.646.136	106.058.950
Other Financial Liabilities		1.363.138	1.002.445
Other Miscellaneous Financial Liabilities	7	1.363.138	1.002.445
Trade Payables		612.139.180	603.664.797
Trade Payables to Unrelated Parties	5	612.139.180	603.664.797
Employee Benefit Obligations	17	11.045.148	8.378.937
Other Payables		7.316.440	585.883
Other Payables to Related Parties	4	0	453.870
Other Payables to Unrelated Parties	8	7.316.440	132.013
Derivative Financial Liabilities		270.450	205.861

Derivative Financial Liabilities Held for trading	10	270.450	205.861
Deferred Income Other Than Contract Liabilities		586.389.134	631.850.381
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	586.389.134	631.850.381
Current tax liabilities, current	28	15.366.014	68.873.015
Current provisions		3.716.351	3.148.991
Current provisions for employee benefits	18	3.643.351	3.042.890
Other current provisions	18	73.000	106.101
Other Current Liabilities		47.969.957	9.076.147
Other Current Liabilities to Unrelated Parties	19	47.969.957	9.076.147
<b>SUB-TOTAL</b>		<b>1.363.618.978</b>	<b>1.440.069.103</b>
<b>Total current liabilities</b>		<b>1.363.618.978</b>	<b>1.440.069.103</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		27.280.209	74.231.910
Long Term Borrowings From Unrelated Parties		27.280.209	74.231.910
Bank Loans	7	27.280.209	74.231.910
Trade Payables		0	5.063.718
Trade Payables To Unrelated Parties	5	0	5.063.718
Non-current provisions		7.798.460	15.828.013
Non-current provisions for employee benefits	18	7.798.460	15.828.013
Deferred Tax Liabilities	28	8.392.791	32.626.763
<b>Total non-current liabilities</b>		<b>43.471.460</b>	<b>127.750.404</b>
<b>Total liabilities</b>		<b>1.407.090.438</b>	<b>1.567.819.507</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		1.631.113.195	1.578.101.778
Issued capital	20	75.000.000	75.000.000
Inflation Adjustments on Capital	20	387.997.476	387.997.476
Share Premium (Discount)	20	439.736.184	439.736.184
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		198.901.083	191.268.033
Gains (Losses) on Revaluation and Remeasurement		198.901.083	191.268.033
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	207.000.021	207.000.021
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-8.098.938	-15.731.988
Restricted Reserves Appropriated From Profits		40.924.879	39.435.332
Legal Reserves	20	40.924.879	39.435.332
Prior Years' Profits or Losses		443.175.206	154.796.265
Current Period Net Profit Or Loss		45.378.367	289.868.488
<b>Total equity</b>		<b>1.631.113.195</b>	<b>1.578.101.778</b>
<b>Total Liabilities and Equity</b>		<b>3.038.203.633</b>	<b>3.145.921.285</b>

## Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
Revenue	21	1.160.614.469	1.809.491.577	602.240.627	970.411.264
Cost of sales	21	-974.895.414	-1.442.834.400	-498.098.428	-788.521.560
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>185.719.055</b>	<b>366.657.177</b>	<b>104.142.199</b>	<b>181.889.704</b>
Revenue from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
<b>GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GROSS PROFIT (LOSS)</b>		<b>185.719.055</b>	<b>366.657.177</b>	<b>104.142.199</b>	<b>181.889.704</b>
General Administrative Expenses	23	-20.197.683	-24.962.398	-10.899.348	-13.721.138
Marketing Expenses	24	-25.536.006	-30.720.694	-11.613.382	-15.337.729
Research and development expense	22	-2.114.408	-1.723.033	-958.466	-1.056.550
Other Income from Operating Activities	25	129.209.453	246.823.939	30.846.947	225.066.230
Other Expenses from Operating Activities		-134.519.221	-359.451.063	-51.419.648	-325.503.748
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>132.561.190</b>	<b>196.623.928</b>	<b>60.098.302</b>	<b>51.336.769</b>
Investment Activity Income	26	54.803.501	100.281.385	3.816.069	56.866.107
Investment Activity Expenses	26	-10.032.717	-46.763.950	-2.865.554	-18.024.677
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>177.331.974</b>	<b>250.141.363</b>	<b>61.048.817</b>	<b>90.178.199</b>
Finance income	27	21.597.639	140.372.670	15.567.492	114.047.099
Finance costs	27	-40.206.135	-71.323.436	-19.423.072	-58.726.187
Gains (losses) on net monetary position		-171.846.325	-92.450.839	-111.639.516	-7.916.609
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>-13.122.847</b>	<b>226.739.758</b>	<b>-54.446.279</b>	<b>137.582.502</b>
Tax (Expense) Income, Continuing Operations		58.501.214	-51.452.153	77.404.883	-40.479.123
Current Period Tax (Expense) Income	28	-15.366.014	-41.329.724	-7.471.040	-11.213.693
Deferred Tax (Expense) Income		73.867.228	-10.122.429	84.875.923	-29.265.430
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>45.378.367</b>	<b>175.287.605</b>	<b>22.958.604</b>	<b>97.103.379</b>
<b>PROFIT (LOSS)</b>		<b>45.378.367</b>	<b>175.287.605</b>	<b>22.958.604</b>	<b>97.103.379</b>
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		45.378.367	175.287.605	22.958.604	97.103.379
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
<b>Diluted Earnings Per Share</b>					

## Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		45.378.367	175.287.605	22.958.604	97.103.379
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>7.633.050</b>	<b>-9.025.459</b>	<b>16.689.462</b>	<b>-14.382.225</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	10.177.400	-11.281.824	22.252.616	-17.977.781
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.544.350	2.256.365	-5.563.154	3.595.556
Deferred Tax (Expense) Income		-2.544.350	2.256.365	-5.563.154	3.595.556
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>7.633.050</b>	<b>-9.025.459</b>	<b>16.689.462</b>	<b>-14.382.225</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>53.011.417</b>	<b>166.262.146</b>	<b>39.648.066</b>	<b>82.721.154</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		53.011.417	166.262.146	39.648.066	82.721.154

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>153.979.523</b>	<b>94.754.008</b>
Profit (Loss)		45.378.367	175.287.605
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>50.823.657</b>	<b>-55.107.174</b>
Adjustments for depreciation and amortisation expense	13	17.008.229	17.381.679
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.173.984	-583.829
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	5	-1.173.984	-583.829
Adjustments for provisions		-5.947.859	2.929.955
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	1.203.859	1.418.189
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	18	-12.062	-861.442
Adjustments for (Reversal of) Other Provisions	18	-7.139.656	2.373.208
Adjustments for Interest (Income) Expenses		-12.494.476	-19.862.674
Adjustments for Interest Income	27	-12.494.476	-19.862.674
Adjustments for fair value losses (gains)		-25.688.690	-94.988.049
Other Adjustments for Fair Value Losses (Gains)		-25.688.690	-94.988.049
Adjustments for Tax (Income) Expenses		-3.642.787	-1.652.766
Adjustments for losses (gains) on disposal of non-current assets		0	5.293.336
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	26	0	5.293.336
Other adjustments to reconcile profit (loss)		82.763.224	36.375.174
<b>Changes in Working Capital</b>		<b>55.764.490</b>	<b>-35.926.411</b>
Adjustments for decrease (increase) in trade accounts receivable		-39.528.378	-248.321.190
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-39.528.378	-248.321.190
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		293.709	-2.940.311
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		293.709	-2.940.311
Adjustments for decrease (increase) in inventories	9	73.875.641	-352.696.063
Decrease (Increase) in Prepaid Expenses		43.966.892	-80.389.938
Adjustments for increase (decrease) in trade accounts payable		3.410.665	400.701.300
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.410.665	400.701.300
Increase (Decrease) in Employee Benefit Liabilities		2.666.211	2.135.887
Adjustments for increase (decrease) in other operating payables		6.730.557	-464.977
Increase (Decrease) in Other Operating Payables to Unrelated Parties		6.730.557	-464.977
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-45.461.247	241.151.843
Other Adjustments for Other Increase (Decrease) in Working Capital		9.810.440	4.897.038
Decrease (Increase) in Other Assets Related with Operations		-29.083.370	-26.507.676
Increase (Decrease) in Other Payables Related with Operations		38.893.810	31.404.714
<b>Cash Flows from (used in) Operations</b>		<b>151.966.514</b>	<b>84.254.020</b>
Interest received	27	12.494.476	19.862.674
Payments Related with Provisions for Employee Benefits	18	-1.853.150	-3.412.815
Income taxes refund (paid)		-8.628.317	-5.949.871
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-211.214.816</b>	<b>-197.252.765</b>
Proceeds from sales of property, plant, equipment and intangible assets		-183.949.789	-36.144.207
Proceeds from sales of property, plant and equipment	12,13,14	-183.949.789	-36.144.207
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		64.589	0
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0	-343.074
Other inflows (outflows) of cash		-27.329.616	-160.765.484
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-81.812.104</b>	<b>65.244.641</b>

Payments from changes in ownership interests in subsidiaries that do not result in loss of control		-89.246	0
Proceeds from borrowings		-74.260.971	69.512.547
Proceeds from Loans	7	-74.260.971	69.512.547
Increase in Other Payables to Related Parties		107.630	159.600
Interest paid	27	-7.569.517	-4.427.506
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-139.047.397	-37.254.116
Net increase (decrease) in cash and cash equivalents		-139.047.397	-37.254.116
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>389.997.882</b>	<b>566.052.632</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-77.335.705	-43.887.390
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>173.614.780</b>	<b>484.911.126</b>



# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity											
	Equity attributable to owners of parent [member]											Non-controlling interests [member]
	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings			
				Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans								
<b>Statement of changes in equity [abstract]</b>												
<b>Statement of changes in equity [line items]</b>												
<b>Equity at beginning of period</b>	75.000.000	387.997.476	439.736.184	174.927.142	-6.206.582			23.636.790	130.311.603	100.845.937	1.326.248.550	1.326.248.550
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		0	0	0			15.798.543	85.047.394	-100.845.937	0	0
Total Comprehensive Income (Loss)												0
Profit (loss)	0		0	0	0				0	175.287.605	175.287.605	175.287.605
Other Comprehensive Income (Loss)	0		0	0	-9.025.459				0	0	-9.025.459	-9.025.459
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												0
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
<b>Equity at end of period</b>	75.000.000	387.997.476	439.736.184	174.927.142	-15.232.041			39.435.333	215.358.997	175.287.605	1.492.510.696	1.492.510.696
<b>Statement of changes in equity [abstract]</b>												
<b>Statement of changes in equity [line items]</b>												
<b>Equity at beginning of period</b>	75.000.000	387.997.476	439.736.184	207.000.021	-15.731.988			39.435.332	154.796.265	289.868.468	1.578.101.778	1.578.101.778
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		0	0	0			1.489.547	288.378.941	-289.868.468	0	0
Total Comprehensive Income (Loss)												0
Profit (loss)	0		0	0	0			0	0	45.378.367	45.378.367	45.378.367
Other Comprehensive Income (Loss)	0		0	0	7.633.050			0	0	0	7.633.050	7.633.050
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

Previous Period  
01.01.2023 - 30.06.2023

