Date and time of publication on KAP: 30.09.2024 22:34:48
https://www.kap.org.tr/en/Bildirim/1339292

KAMUYU AYDINLATMA PLATFORMU

# DCT TRADİNG DIŞ TİCARET A.Ş.
# Financial Report
# Consolidated
# 2024 - 2. 3 Monthly Notification

## General Information About Financial Statements

# Independet Audit Comment

| | |
|---|---|
| **Independent Audit Company** | EREN BAĞIMSIZ DENETİM A.Ş. |
| **Audit Type** | Limited |
| **Audit Result** | Positive |

**DCT Trading Dış Ticaret A.Ş. ve Bağlı Ortaklıkları**

**Yönetim Kurulu'na**

***Giriş***

DCT Trading Dış Ticaret Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının (hepsi birlikte "Grup" olarak anılacaktır) 30 Haziran 2024 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

**Sınırlı Denetimin Kapsamı**

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

**Sonuç**

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, Grup'un 30 Haziran 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of GRANT THORNTON International

Nazım Hikmet

Sorumlu Ortak Baş Denetçi

İstanbul, 30 Eylül 2024

# Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.06.2024 | Previous Period 31.12.2023 |
|---|---|---|---|
| **Statement of Financial Position (Balance Sheet)** | | | |
| **Assets [abstract]** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 5 | 74.263.049 | 100.411.307 |
| Financial Investments | | 1.360.298 | 1.999.394 |
| Financial Assets at Fair Value Through Profit or Loss | | 1.360.298 | 1.999.394 |
| Financial Assets Held For Trading | 6 | 1.360.298 | 1.999.394 |
| Trade Receivables | | 64.357.699 | 536.433.880 |
| Trade Receivables Due From Unrelated Parties | 9 | 64.357.699 | 536.433.880 |
| Other Receivables | | 1.169.137 | 0 |
| Other Receivables Due From Unrelated Parties | | 1.169.137 | 0 |
| Inventories | 10 | 287.159.212 | 1.005.209.866 |
| Prepayments | | 9.387.632 | 4.977.046 |
| Prepayments to Unrelated Parties | 11 | 9.387.632 | 4.977.046 |
| Current Tax Assets | 24 | 5.864.488 | 68.683 |
| Other current assets | | 82.071.262 | 94.966.969 |
| Other Current Assets Due From Unrelated Parties | | 82.071.262 | 94.966.969 |
| **SUB-TOTAL** | | **525.632.777** | **1.744.067.145** |
| **Total current assets** | | **525.632.777** | **1.744.067.145** |
| **NON-CURRENT ASSETS** | | | |
| Other Receivables | | 291.025 | 154.786 |
| Other Receivables Due From Unrelated Parties | | 291.025 | 154.786 |
| Investment property | 12 | 73.425.016 | 73.425.016 |
| Property, plant and equipment | | 161.367.527 | 184.437.640 |
| Land and Premises | 13 | 11.904.980 | 13.769.779 |
| Land Improvements | 13 | 791.689 | 839.963 |
| Buildings | 13 | 79.843.554 | 93.531.133 |
| Machinery And Equipments | 13 | 44.255.993 | 52.334.478 |
| Vehicles | 13 | 11.447.807 | 10.872.409 |
| Fixtures and fittings | 13 | 2.837.919 | 2.322.684 |
| Leasehold Improvements | 13 | 949.125 | 0 |
| Bearer Plants | 13 | 9.336.460 | 10.767.194 |
| Right of Use Assets | 14 | 18.058.457 | 21.920.381 |
| Intangible assets and goodwill | | 147.003 | 194.506 |
| Other intangible assets | | 147.003 | 194.506 |
| Deferred Tax Asset | 24 | 13.224.243 | 1.945.165 |
| **Total non-current assets** | | **266.513.271** | **282.077.494** |
| **Total assets** | | **792.146.048** | **2.026.144.639** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 283.866.828 | 552.978.507 |
| Current Borrowings From Unrelated Parties | | 283.866.828 | 552.978.507 |
| Bank Loans | 7 | 283.759.212 | 552.857.982 |
| Lease Liabilities | 8 | 107.616 | 120.525 |
| Current Portion of Non-current Borrowings | | 5.530.047 | 11.438.618 |
| Current Portion of Non-current Borrowings from Unrelated Parties | | 5.530.047 | 11.438.618 |
| Bank Loans | 7 | 5.530.047 | 11.438.618 |
| Trade Payables | | 64.968.963 | 863.336.656 |
| Trade Payables to Unrelated Parties | 9 | 64.968.963 | 863.336.656 |
| Employee Benefit Obligations | 17 | 4.456.911 | 1.405.570 |
| Other Payables | | 82.622.853 | 67.189.560 |
| Other Payables to Related Parties | 4 | 2.934.111 | 4.421.382 |
| Other Payables to Unrelated Parties | | 79.688.742 | 62.768.178 |
| Deferred Income Other Than Contract Liabilities | | 2.479.094 | 129.188.448 |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 11 | 2.479.094 | 129.188.448 |
| Current tax liabilities, current | 24 | 3.472.267 | 17.938.371 |
| Current provisions | | 379.971 | 211.984 |
| Current provisions for employee benefits | 17 | 379.971 | 211.984 |
| Other Current Liabilities | | 0 | 36.511 |

| | | | |
|---|---|---|---|
| Other Current Liabilities to Unrelated Parties | | 0 | 36.511 |
| **SUB-TOTAL** | | **447.776.934** | **1.643.724.225** |
| **Total current liabilities** | | **447.776.934** | **1.643.724.225** |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowings | | 2.732.990 | 2.734.220 |
| Long Term Borrowings From Unrelated Parties | | 2.732.990 | 2.734.220 |
| Bank Loans | 7 | 423.816 | 0 |
| Lease Liabilities | 8 | 2.309.174 | 2.734.220 |
| Other Payables | | 4.352.967 | 5.538.368 |
| Other Payables to Unrelated parties | | 4.352.967 | 5.538.368 |
| Non-current provisions | | 755.594 | 849.337 |
| Non-current provisions for employee benefits | 17 | 755.594 | 849.337 |
| Deferred Tax Liabilities | 24 | 38.097.105 | 45.872.143 |
| **Total non-current liabilities** | | **45.938.656** | **54.994.068** |
| **Total liabilities** | | **493.715.590** | **1.698.718.293** |
| EQUITY | | | |
| Equity attributable to owners of parent | | 294.925.163 | 322.980.899 |
| Issued capital | 19 | 100.000.000 | 100.000.000 |
| Inflation Adjustments on Capital | | 75.621.058 | 75.621.058 |
| Effects of Business Combinations Under Common Control | | -31.423.799 | -31.423.799 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 120.265.822 | 120.101.002 |
| Gains (Losses) on Revaluation and Remeasurement | | 120.265.822 | 120.101.002 |
| Increases (Decreases) on Revaluation of Property, Plant and Equipment | | 120.265.822 | 120.101.002 |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss | | -33.185.059 | -18.321.374 |
| Exchange Differences on Translation | | -33.185.059 | -18.321.374 |
| Restricted Reserves Appropriated From Profits | | 13.526.364 | 13.526.364 |
| Legal Reserves | | 13.526.364 | 13.526.364 |
| Prior Years' Profits or Losses | | 66.892.659 | 53.885.628 |
| Current Period Net Profit Or Loss | | -16.771.882 | 9.592.020 |
| Non-controlling interests | | 3.505.295 | 4.445.447 |
| **Total equity** | | **298.430.458** | **327.426.346** |
| **Total Liabilities and Equity** | | **792.146.048** | **2.026.144.639** |

# Statement of Profit or Loss and Other Comprehensive Income

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

| | 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 |
|---|---|---|---|---|---|
| **Statement of Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | | 1.150.086.201 | 468.322.730 | 272.041.107 | 102.009.963 |
| Cost of sales | | -1.151.155.029 | -475.161.702 | -306.315.613 | -96.398.626 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | -1.068.828 | -6.838.972 | -34.274.506 | 5.611.337 |
| GROSS PROFIT (LOSS) | | -1.068.828 | -6.838.972 | -34.274.506 | 5.611.337 |
| General Administrative Expenses | | -29.723.020 | -15.101.198 | -18.228.828 | -7.284.336 |
| Marketing Expenses | | -44.198.208 | -7.144.902 | -14.016.471 | -5.680.581 |
| Other Income from Operating Activities | | 15.017.773 | 11.139.978 | 1.302.206 | 420.677 |
| Other Expenses from Operating Activities | | -16.351.257 | -7.412.182 | -4.715.667 | -5.537.086 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | -76.323.540 | -25.357.276 | -69.933.266 | -12.469.989 |
| Investment Activity Income | | 9.309.465 | 4.988.820 | 6.302.108 | 2.025.183 |
| Investment Activity Expenses | | -1.882.551 | -2.551.015 | -1.126.927 | -1.009.154 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | -68.896.626 | -22.919.471 | -64.758.085 | -11.453.960 |
| Finance income | | 8.779.778 | 8.290.142 | 2.148.206 | 8.094.472 |
| Finance costs | | -47.820.301 | -54.326.767 | -9.365.568 | -49.425.290 |
| Gains (losses) on net monetary position | | 78.791.645 | 5.510.170 | 29.335.608 | 9.038.476 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | -29.145.504 | -63.445.926 | -42.639.839 | -43.746.302 |
| Tax (Expense) Income, Continuing Operations | | 12.043.444 | -1.548.196 | 19.949.936 | 5.782.711 |
| Current Period Tax (Expense) Income | | -3.472.267 | 0 | -3.472.267 | 0 |
| Deferred Tax (Expense) Income | | 15.515.711 | -1.548.196 | 23.422.203 | 5.782.711 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | -17.102.060 | -64.994.122 | -22.689.903 | -37.963.591 |
| PROFIT (LOSS) | | -17.102.060 | -64.994.122 | -22.689.903 | -37.963.591 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | -330.178 | -226.301 | -221.011 | -177.157 |
| Owners of Parent | | -16.771.882 | -64.767.821 | -22.468.892 | -37.786.434 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | | | |
| *Sürdürülen Faaliyetlerden Pay Başına Kazanç* | | | | | |
| **Diluted Earnings Per Share** | | | | | |
| Diluted Earnings (Loss) per Share from Continuing Operations | | | | | |
| *Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç* | | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | 164.820 | -450.890 | 115.621 | -655.925 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 219.760 | -601.187 | 154.162 | -874.567 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | -54.940 | 150.297 | -38.541 | 218.642 |
| Deferred Tax (Expense) Income | | -54.940 | 150.297 | -38.541 | 218.642 |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | -15.473.659 | 20.820.244 | -7.651.314 | 28.244.565 |
| Exchange Differences on Translation of Foreing Operations | | -15.473.659 | 20.820.244 | -7.651.314 | 28.244.565 |
| Gains (losses) on exchange differences on translation of Foreign Operations | | -15.473.659 | 20.820.244 | -7.651.314 | 28.244.565 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-15.308.839** | **20.369.354** | **-7.535.693** | **27.588.640** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **-32.410.899** | **-44.624.768** | **-30.225.596** | **-10.374.951** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | -940.152 | -1.103.030 | -512.586 | -1.053.886 |
| Owners of Parent | | -31.470.747 | -43.521.738 | -29.713.010 | -9.321.065 |

# Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2024 - 30.06.2024 | Previous Period 01.01.2023 - 30.06.2023 |
|---|---|---|---|
| **Statement of cash flows (Indirect Method)** | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | **271.193.223** | **-16.132.124** |
| Profit (Loss) | | -17.102.060 | -64.994.122 |
| **Adjustments to Reconcile Profit (Loss)** | | **31.390.039** | **40.905.774** |
| Adjustments for depreciation and amortisation expense | | 7.309.864 | 7.912.108 |
| Adjustments for provisions | | 27.295.668 | 268.679 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 504.462 | 268.679 |
| Adjustments for (Reversal of) Other Provisions | | 26.791.206 | 0 |
| Adjustments for Interest (Income) Expenses | | 10.658.792 | 18.290.184 |
| Adjustments for interest expense | | 10.658.792 | 18.290.184 |
| Adjustments for Tax (Income) Expenses | | -33.575.160 | 3.732.348 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 19.700.875 | 10.702.455 |
| **Changes in Working Capital** | | **262.701.049** | **8.047.339** |
| Adjustments for decrease (increase) in trade accounts receivable | | 472.076.181 | 119.411.086 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | | 472.076.181 | 119.411.086 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | 7.179.745 | -71.099.686 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | 7.179.745 | -71.099.686 |
| Adjustments for decrease (increase) in inventories | | 691.259.448 | 164.136.460 |
| Adjustments for increase (decrease) in trade accounts payable | | -798.367.693 | -177.577.432 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | -798.367.693 | -177.577.432 |
| Adjustments for increase (decrease) in other operating payables | | -109.446.632 | -26.823.089 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | -109.446.632 | -26.823.089 |
| **Cash Flows from (used in) Operations** | | **276.989.028** | **-16.041.009** |
| Income taxes refund (paid) | | -5.795.805 | -91.115 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **-4.487.489** | **-15.774.064** |
| Cash Receipts from Sales of Equity or Debt Instruments of Other Entities | | 639.096 | 0 |
| Cash Payments to Acquire Equity or Debt Instruments of Other Entities | | 0 | -11.720.093 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -5.126.585 | -4.053.971 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **-285.680.272** | **-6.288.282** |
| Proceeds from borrowings | | | 7.038.610 |
| Proceeds from Loans | | | 7.038.610 |
| Repayments of borrowings | | -285.680.272 | |
| Loan Repayments | | -285.680.272 | |
| Dividends Paid | | | -13.326.892 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | -18.974.538 | -38.194.470 |
| Effect of exchange rate changes on cash and cash equivalents | | 12.737.617 | -6.586.858 |
| Net increase (decrease) in cash and cash equivalents | | -6.236.921 | -44.781.328 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | | **100.411.307** | **66.115.851** |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS | | -19.911.337 | -10.915.360 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | | **74.263.049** | **10.419.163** |

# Statement of changes in equity [abstract]

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

| | | Footnote Reference | Equity / Equity attributable to owners of parent [member] / Issued Capital | Inflation Adjustments on Capital | Effects of Combinations of Entities or Businesses Under Common Control | Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Increases (Decreases) on Revaluation of Property, Plant and Equipment | Gains (Losses) on Remeasurements of Defined Benefit Plans | Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Exchange Differences on Translation | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | Restricted Reserves Appropriated From Profits [member] | Retained Earnings / Prior Years' Profits or Losses | Net Profit or Loss | | Non-controlling interests [member] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Previous Period 01.01.2023 - 30.06.2023 | Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| | Statement of changes in equity [line items] | | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | | **22.000.000** | **51.463.963** | **38.584.699** | **102.971.062** | **-700.541** | **-12.298.197** | | | **12.047.685** | **52.249.914** | **47.500.556** | **313.819.141** | **13.180.613** | **326.999.754** |
| | Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | | | |
| | Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | | | |
| | Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | | | |
| | Adjustments Related to Errors | | | | | | | | | | | | | | | |
| | Other Restatements | | | | | | | | | | | | | | | |
| | Restated Balances | | | | | | | | | | | | | | | |
| | Transfers | | | | | | | | | | | 47.500.556 | -47.500.556 | | | |
| | Total Comprehensive Income (Loss) | | | | | | -450.890 | 21.696.974 | | | | | -64.767.823 | -43.521.739 | -1.103.029 | -44.624.768 |
| | Profit (loss) | | | | | | | | | | | | | | | |
| | Other Comprehensive Income (Loss) | | | | | | -450.890 | 21.696.974 | | | | | -64.767.823 | -43.521.739 | -1.103.029 | -44.624.768 |
| | Issue of equity | | | | | | | | | | | | | | | |
| | Capital Decrease | | | | | | | | | | | | | | | |
| | Capital Advance | | | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | 1.082.946 | -14.409.837 | | -13.326.891 | | -13.326.891 |
| | Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | | | |
| | Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | | | |
| | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | | | |
| | Transactions with noncontrolling shareholders | | | | | | | | | | | | | | | |
| | Increase through Other Contributions by Owners | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | | | | | | | | | | | |
| | **Equity at end of period** | | **22.000.000** | **51.463.963** | **38.584.699** | **102.971.062** | **-1.151.431** | **9.398.777** | | | **13.130.631** | **85.340.633** | **-64.767.823** | **256.970.511** | **12.077.584** | **269.048.095** |
| | Statement of changes in equity [abstract] | | | | | | | | | | | | | | | |
| | Statement of changes in equity [line items] | | | | | | | | | | | | | | | |
| | **Equity at beginning of period** | | **100.000.000** | **75.621.058** | **-31.423.799** | **120.998.668** | **-897.666** | **-18.321.374** | | | **13.526.364** | **53.885.628** | **9.592.020** | **322.980.899** | **4.445.447** | **327.426.346** |
| | Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | | | |
| | Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | | | |
| | Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | | | |
| | Adjustments Related to Errors | | | | | | | | | | | | | | | |
| | Other Restatements | | | | | | | | | | | 3.415.011 | | 3.415.011 | | 3.415.011 |
| | Restated Balances | | | | | | | | | | | | | | | |
| | Transfers | | | | | | | | | | | 9.592.020 | -9.592.020 | | | |
| | Total Comprehensive Income (Loss) | | | | | | 164.820 | -14.863.685 | | | | | -16.771.882 | -31.470.747 | -940.152 | -32.410.899 |
| | Profit (loss) | | | | | | | | | | | | | | | |
| | Other Comprehensive Income (Loss) | | | | | | 164.820 | -14.863.685 | | | | | -16.771.882 | -31.470.747 | -940.152 | -32.410.899 |
| | Issue of equity | | | | | | | | | | | | | | | |
| | Capital Decrease | | | | | | | | | | | | | | | |
| | Capital Advance | | | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period<br>01.01.2024 - 30.06.2024 | Decrease through Other Distributions to Owners | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | | | |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | | | |
| | Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | | | |
| | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | | | |
| | Transactions with noncontrolling shareholders | | | | | | | | | | | | | | | |
| | Increase through Other Contributions by Owners | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | | | | | | | | | | | |
| | **Equity at end of period** | | 100.000.000 | 75.621.058 | -31.423.799 | 120.998.668 | -732.846 | -33.185.059 | | | 13.526.364 | 66.892.659 | -16.771.882 | 294.925.163 | 3.505.295 | 298.430.458 |