



## KAMUYU AYDINLATMA PLATFORMU

# KİLER HOLDİNG A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

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

## ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

### SINIRLI DENETİM RAPORU

#### Kiler Holding Anonim Şirketi

#### Yönetim Kurulu'na

##### Giriş

Kiler Holding Anonim Şirketi ve bağlı ortaklıklarının ("Grup") 30 Haziran 2024 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait ara dönem özet konsolide kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" ("TMS 34") hükümlerine uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide 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 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 Standartları'na 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

řirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

### *Sonuç*

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

İstanbul, 3 Ekim 2024

Eren Bağımsız Denetim Anonim Şirketi

Member Firm of Grant Thornton International

Özcan Özbuğa

Sorumlu Denetçi

Park Plaza, Reşitpaşa Mahallesi

Eski Büyükdere Caddesi No. 14, Kat 10

Maslak, İstanbul



Statement of Financial Position (Balance Sheet)

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | 1.000 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                                            | 4                  | 134.139                      | 591.351                       |
| Financial Investments                                                |                    | 2.699.847                    | 2.961.600                     |
| Time Deposits                                                        |                    | 547.134                      | 0                             |
| Financial Investments Held To Maturity                               |                    | 1.404.269                    | 1.204.248                     |
| Financial Assets at Fair Value Through Profit or Loss                |                    | 748.444                      | 1.757.352                     |
| Other Financial Assets Measured at Fair Value Through Profit or Loss |                    | 748.444                      | 1.757.352                     |
| Trade Receivables                                                    |                    | 2.234.752                    | 2.840.320                     |
| Trade Receivables Due From Related Parties                           | 26                 | 489.208                      | 191.494                       |
| Trade Receivables Due From Unrelated Parties                         | 7                  | 1.745.544                    | 2.648.826                     |
| Other Receivables                                                    |                    | 17.360                       | 35.525                        |
| Other Receivables Due From Related Parties                           | 26                 | 5.872                        | 30.801                        |
| Other Receivables Due From Unrelated Parties                         | 8                  | 11.488                       | 4.724                         |
| Contract Assets                                                      |                    | 213.595                      | 0                             |
| Contract Assets from Ongoing Construction Contracts                  | 10                 | 213.595                      | 0                             |
| Inventories                                                          | 9                  | 9.072.495                    | 9.711.426                     |
| Prepayments                                                          |                    | 1.488.804                    | 2.010.653                     |
| Prepayments to Related Parties                                       | 10                 | 66.458                       | 430.515                       |
| Prepayments to Unrelated Parties                                     | 10                 | 1.422.346                    | 1.580.138                     |
| Current Tax Assets                                                   | 18                 | 90.466                       | 89.074                        |
| Other current assets                                                 |                    | 676.905                      | 531.111                       |
| Other Current Assets Due From Unrelated Parties                      | 17                 | 676.905                      | 531.111                       |
| SUB-TOTAL                                                            |                    | 16.628.363                   | 18.771.060                    |
| Total current assets                                                 |                    | 16.628.363                   | 18.771.060                    |
| NON-CURRENT ASSETS                                                   |                    |                              |                               |
| Investments accounted for using equity method                        | 12                 | 9.036.685                    | 8.620.389                     |
| Investment property                                                  | 13                 | 10.517.173                   | 9.849.720                     |
| Property, plant and equipment                                        |                    | 3.364.873                    | 2.135.330                     |
| Land and Premises                                                    | 14                 | 310.626                      | 310.626                       |
| Machinery And Equipments                                             | 14                 | 1.131.000                    | 27.192                        |
| Vehicles                                                             | 14                 | 192.803                      | 165.597                       |
| Fixtures and fittings                                                | 14                 | 32.046                       | 34.424                        |
| Leasehold Improvements                                               | 14                 | 2.434                        | 2.641                         |
| Construction in Progress                                             | 14                 | 1.695.964                    | 1.594.850                     |
| Intangible assets and goodwill                                       |                    | 1.689                        | 2.221                         |
| Other Rights                                                         | 15                 | 1.201                        | 1.542                         |
| Other intangible assets                                              | 15                 | 488                          | 679                           |
| Prepayments                                                          |                    | 313.166                      | 649.558                       |
| Prepayments to Unrelated Parties                                     | 10                 | 313.166                      | 649.558                       |
| Deferred Tax Asset                                                   | 18                 | 984.797                      | 463.463                       |
| Total non-current assets                                             |                    | 24.218.383                   | 21.720.681                    |
| Total assets                                                         |                    | 40.846.746                   | 40.491.741                    |
| LIABILITIES AND EQUITY                                               |                    |                              |                               |
| CURRENT LIABILITIES                                                  |                    |                              |                               |
| Current Borrowings                                                   |                    | 0                            | 0                             |
| Current Borrowings From Unrelated Parties                            |                    | 0                            | 0                             |
| Current Portion of Non-current Borrowings                            |                    | 822.194                      | 942.381                       |
| Current Portion of Non-current Borrowings from Unrelated Parties     |                    | 822.194                      | 942.381                       |
| Bank Loans                                                           | 6                  | 822.194                      | 942.381                       |
| Trade Payables                                                       |                    | 1.041.158                    | 999.257                       |
| Trade Payables to Related Parties                                    | 26                 | 147.504                      | 25.539                        |
| Trade Payables to Unrelated Parties                                  | 7                  | 893.654                      | 973.718                       |
| Employee Benefit Obligations                                         | 16                 | 71.962                       | 59.807                        |
| Other Payables                                                       |                    | 64.781                       | 60.681                        |
| Other Payables to Related Parties                                    | 26                 | 33.939                       | 5.540                         |
| Other Payables to Unrelated Parties                                  | 8                  | 30.842                       | 55.141                        |
| Contract Liabilities                                                 |                    | 0                            | 110.738                       |

|                                                                                               |    |            |            |
|-----------------------------------------------------------------------------------------------|----|------------|------------|
| Contract Liabilities from Ongoing Construction Contracts                                      | 11 | 0          | 110.738    |
| Deferred Income Other Than Contract Liabilities                                               |    | 8.103.486  | 9.130.198  |
| Deferred Income Other Than Contract Liabilities From Related Parties                          | 11 | 0          | 61         |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties                        | 11 | 8.103.486  | 9.130.137  |
| Current tax liabilities, current                                                              | 18 | 0          | 5.729      |
| Current provisions                                                                            |    | 13.315     | 6.576      |
| Current provisions for employee benefits                                                      | 21 | 13.315     | 6.576      |
| SUB-TOTAL                                                                                     |    | 10.116.896 | 11.315.367 |
| Total current liabilities                                                                     |    | 10.116.896 | 11.315.367 |
| NON-CURRENT LIABILITIES                                                                       |    |            |            |
| Long Term Borrowings                                                                          |    | 1.513.348  | 1.156.053  |
| Long Term Borrowings From Unrelated Parties                                                   |    | 1.513.348  | 1.156.053  |
| Bank Loans                                                                                    | 6  | 1.513.348  | 1.156.053  |
| Trade Payables                                                                                |    | 242.525    | 333.626    |
| Trade Payables To Related Parties                                                             | 7  | 242.525    | 333.626    |
| Liabilites due to Investments Accounted for Using Equity Method                               | 12 | 17.488     | 16.603     |
| Non-current provisions                                                                        |    | 130.054    | 99.500     |
| Non-current provisions for employee benefits                                                  | 19 | 47.540     | 40.487     |
| Other non-current provisions                                                                  | 21 | 82.514     | 59.013     |
| Deferred Tax Liabilities                                                                      | 18 | 364.165    | 392.078    |
| Total non-current liabilities                                                                 |    | 2.267.580  | 1.997.860  |
| Total liabilities                                                                             |    | 12.384.476 | 13.313.227 |
| EQUITY                                                                                        |    |            |            |
| Equity attributable to owners of parent                                                       |    | 19.346.633 | 18.562.102 |
| Issued capital                                                                                | 20 | 1.625.000  | 1.625.000  |
| Inflation Adjustments on Capital                                                              |    | 4.992.046  | 4.992.046  |
| Share Premium (Discount)                                                                      | 20 | 929.195    | 929.195    |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss |    | -16.900    | -12.128    |
| Gains (Losses) on Revaluation and Remeasurement                                               |    | -16.900    | -12.128    |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                     | 20 | -16.900    | -12.128    |
| Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss     |    | 929.767    | 929.767    |
| Gains (Losses) on Revaluation and Reclassification                                            | 20 | 929.767    | 929.767    |
| Restricted Reserves Appropriated From Profits                                                 |    | 488.593    | 569.229    |
| Legal Reserves                                                                                | 20 | 374.125    | 454.761    |
| Other Restricted Profit Reserves                                                              | 20 | 114.468    | 114.468    |
| Other reserves                                                                                | 20 | 288.869    | 288.869    |
| Prior Years' Profits or Losses                                                                |    | 9.320.760  | 3.964.544  |
| Current Period Net Profit Or Loss                                                             |    | 789.303    | 5.275.580  |
| Non-controlling interests                                                                     | 20 | 9.115.637  | 8.616.412  |
| Total equity                                                                                  |    | 28.462.270 | 27.178.514 |
| Total Liabilities and Equity                                                                  |    | 40.846.746 | 40.491.741 |



Profit or loss [abstract]

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | 1.000 TL     |
| Nature of Financial Statements | Consolidated |

|                                                                           |                    | Current Period             | Previous Period            | Current Period 3                     | Previous Period                        |
|---------------------------------------------------------------------------|--------------------|----------------------------|----------------------------|--------------------------------------|----------------------------------------|
|                                                                           | Footnote Reference | 01.01.2024 -<br>30.06.2024 | 01.01.2023 -<br>30.06.2023 | Months<br>01.04.2024 -<br>30.06.2024 | 3 Months<br>01.04.2023 -<br>30.06.2023 |
| Profit or loss [abstract]                                                 |                    |                            |                            |                                      |                                        |
| PROFIT (LOSS)                                                             |                    |                            |                            |                                      |                                        |
| Revenue                                                                   | 3                  | 4.147.569                  | 2.031.198                  | 1.170.322                            | 1.496.708                              |
| Cost of sales                                                             | 3                  | -3.797.386                 | -1.429.148                 | -1.177.161                           | -1.211.821                             |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS                            |                    | 350.183                    | 602.050                    | -6.839                               | 284.887                                |
| GROSS PROFIT (LOSS)                                                       |                    | 350.183                    | 602.050                    | -6.839                               | 284.887                                |
| General Administrative Expenses                                           | 22                 | -162.189                   | -129.718                   | -65.464                              | -71.353                                |
| Marketing Expenses                                                        | 22                 | -87.378                    | -5.448                     | -4.504                               | -1.264                                 |
| Other Income from Operating Activities                                    | 23                 | 78.267                     | 212.413                    | 19.348                               | 181.479                                |
| Other Expenses from Operating Activities                                  | 23                 | -182.804                   | -275.898                   | -108.160                             | -117.501                               |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES                                   |                    | -3.921                     | 403.399                    | -165.619                             | 276.248                                |
| Investment Activity Income                                                | 24                 | 1.704.269                  | 1.945.105                  | 1.034.373                            | 1.336.070                              |
| Investment Activity Expenses                                              | 24                 | -287.967                   | -554.292                   | -171.388                             | -40.949                                |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | 12                 | 328.082                    | 576.478                    | 290.730                              | 401.523                                |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)                           |                    | 1.740.463                  | 2.370.690                  | 988.096                              | 1.972.892                              |
| Finance income                                                            | 25                 | 112.378                    | 129.573                    | 63.954                               | 108.278                                |
| Finance costs                                                             | 25                 | -407.986                   | -140.554                   | -136.534                             | -101.859                               |
| Gains (losses) on net monetary position                                   |                    | -816.417                   | 200.907                    | -740.634                             | 957.027                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX                      |                    | 628.438                    | 2.560.616                  | 174.882                              | 2.936.338                              |
| Tax (Expense) Income, Continuing Operations                               |                    | 563.581                    | 330                        | 340.027                              | 14.414                                 |
| Current Period Tax (Expense) Income                                       | 18                 | 0                          | -60.461                    | 0                                    | 0                                      |
| Deferred Tax (Expense) Income                                             | 18                 | 563.581                    | 60.791                     | 340.027                              | 14.414                                 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS                                  |                    | 1.192.019                  | 2.560.946                  | 514.909                              | 2.950.752                              |
| PROFIT (LOSS)                                                             |                    | 1.192.019                  | 2.560.946                  | 514.909                              | 2.950.752                              |
| Profit (loss), attributable to [abstract]                                 |                    |                            |                            |                                      |                                        |
| Non-controlling Interests                                                 | 20                 | 402.716                    | 207.145                    | 131.128                              | 480.229                                |
| Owners of Parent                                                          |                    | 789.303                    | 2.353.801                  | 383.781                              | 2.470.523                              |
| Earnings per share [abstract]                                             |                    |                            |                            |                                      |                                        |
| Earnings per share [line items]                                           |                    |                            |                            |                                      |                                        |
| Basic earnings per share                                                  |                    |                            |                            |                                      |                                        |
| Diluted Earnings Per Share                                                |                    |                            |                            |                                      |                                        |

# Statement of Other Comprehensive Income

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | 1.000 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<br>3 Months<br>01.04.2023 -<br>30.06.2023 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Statement of Other Comprehensive Income</b>                                                                                                         |                    |                                              |                                               |                                                          |                                                           |
| PROFIT (LOSS)                                                                                                                                          |                    | 1.192.019                                    | 2.560.946                                     | 514.909                                                  | 2.950.752                                                 |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                                                                      |                    |                                              |                                               |                                                          |                                                           |
| <b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>                                                                      |                    | <b>-7.188</b>                                | <b>94.775</b>                                 | <b>-169</b>                                              | <b>102.261</b>                                            |
| Gains (Losses) on Revaluation of Property, Plant and Equipment                                                                                         | 14                 |                                              | 123.937                                       |                                                          | 123.937                                                   |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                                                                              | 19                 | -6.900                                       | -633                                          | 245                                                      | 3.473                                                     |
| Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss |                    | -2.013                                       | -3.869                                        | -352                                                     | 538                                                       |
| Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method                           | 12                 | -2.013                                       | -2.799                                        | -352                                                     | 1.608                                                     |
| Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method                  | 12,20              |                                              | -1.070                                        |                                                          | -1.070                                                    |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss                                             |                    | 1.725                                        | -24.660                                       | -62                                                      | -25.687                                                   |
| Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment                                                                       | 18                 |                                              | -24.785                                       |                                                          | -24.785                                                   |
| Taxes Relating to Remeasurements of Defined Benefit Plans                                                                                              | 18                 | 1.725                                        | 125                                           | -62                                                      | -902                                                      |
| <b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>                                                                          |                    | <b>0</b>                                     |                                               |                                                          |                                                           |
| <b>OTHER COMPREHENSIVE INCOME (LOSS)</b>                                                                                                               |                    | <b>-7.188</b>                                | <b>94.775</b>                                 | <b>-169</b>                                              | <b>102.261</b>                                            |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>                                                                                                               |                    | <b>1.184.831</b>                             | <b>2.655.721</b>                              | <b>514.740</b>                                           | <b>3.053.013</b>                                          |
| <b>Total Comprehensive Income Attributable to</b>                                                                                                      |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                                                              |                    | 400.300                                      | 206.318                                       | 131.199                                                  | 480.738                                                   |
| Owners of Parent                                                                                                                                       |                    | 784.531                                      | 2.449.403                                     | 383.541                                                  | 2.572.275                                                 |

# Statement of cash flows (Indirect Method)

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | 1.000 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>387.261</b>                            | <b>1.404.433</b>                           |
| Profit (Loss)                                                                          |                    | 1.192.019                                 | 2.560.946                                  |
| Profit (Loss) from Continuing Operations                                               |                    | 1.192.019                                 | 2.560.946                                  |
| <b>Adjustments to Reconcile Profit (Loss)</b>                                          |                    | <b>-1.764.369</b>                         | <b>-3.195.461</b>                          |
| Adjustments for depreciation and amortisation expense                                  | 14                 | 30.009                                    | 12.596                                     |
| Adjustments for Impairment Loss (Reversal of Impairment Loss)                          |                    | -590.854                                  | -1.098.098                                 |
| Other Adjustments for Impairment Loss (Reversal of Impairment Loss)                    | 29                 | -590.854                                  | -1.098.098                                 |
| Adjustments for provisions                                                             |                    | 70.937                                    | 15.324                                     |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits                | 29                 | 12.959                                    | 12.983                                     |
| Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions                        | 29                 | 57.978                                    | 2.341                                      |
| Adjustments for Interest (Income) Expenses                                             |                    | 310.774                                   | 2.755                                      |
| Adjustments for Interest Income                                                        | 25                 | -91.692                                   | -15.736                                    |
| Adjustments for interest expense                                                       | 25                 | 375.360                                   | 69.115                                     |
| Deferred Financial Expense from Credit Purchases                                       | 23                 | 39.934                                    |                                            |
| Unearned Financial Income from Credit Sales                                            | 23                 | -12.828                                   | -50.624                                    |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method |                    | -328.082                                  | -576.478                                   |
| Adjustments for undistributed profits of associates                                    | 12                 | -328.082                                  | -576.478                                   |
| Adjustments for Tax (Income) Expenses                                                  | 18                 | -563.581                                  | -330                                       |
| Adjustments for losses (gains) on disposal of non-current assets                       |                    | 1.756                                     | 200                                        |
| Adjustments for Losses (Gains) Arised From Sale of Tangible Assets                     | 24                 | 1.756                                     | 200                                        |
| Adjustments Related to Gain and Losses on Net Monetary Position                        |                    | -425.355                                  | -1.297.925                                 |
| Other adjustments to reconcile profit (loss)                                           | 29                 | -269.973                                  | -253.505                                   |
| <b>Changes in Working Capital</b>                                                      |                    | <b>1.001.069</b>                          | <b>2.052.512</b>                           |
| Decrease (Increase) in Financial Investments                                           |                    | 475.000                                   | 1.968.035                                  |
| Adjustments for decrease (increase) in trade accounts receivable                       |                    | 565.634                                   | -457.231                                   |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties                 |                    | -297.714                                  | 247.655                                    |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties               |                    | 863.348                                   | -704.886                                   |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations       |                    | 18.165                                    | 25.490                                     |
| Decrease (Increase) in Other Related Party Receivables Related with Operations         |                    | 24.929                                    | -1.374                                     |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations       |                    | -6.764                                    | 26.864                                     |
| Adjustments for Decrease (Increase) in Contract Assets                                 |                    | -213.595                                  | -6.442                                     |
| Decrease (Increase) In Contract Assets from Ongoing Construction Contracts             |                    | -213.595                                  | -6.442                                     |
| Adjustments for decrease (increase) in inventories                                     |                    | 638.931                                   | -647.806                                   |
| Decrease (Increase) in Prepaid Expenses                                                |                    | 858.241                                   | -840.076                                   |
| Adjustments for increase (decrease) in trade accounts payable                          |                    | -36.372                                   | 1.454.276                                  |
| Increase (Decrease) in Trade Accounts Payables to Related Parties                      |                    | 121.965                                   | -87.331                                    |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties                    |                    | -158.337                                  | 1.541.607                                  |
| Increase (Decrease) in Employee Benefit Liabilities                                    |                    | 12.155                                    | 61.866                                     |
| Adjustments for Increase (Decrease) in Contract Liabilities                            |                    | -110.738                                  | -443.614                                   |
| Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts        |                    | -110.738                                  | -443.614                                   |
| Adjustments for increase (decrease) in other operating payables                        |                    | 4.100                                     | -129.765                                   |
| Increase (Decrease) in Other Operating Payables to Related Parties                     |                    | 28.399                                    | -105.818                                   |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties                   |                    | -24.299                                   | -23.947                                    |
|                                                                                        |                    |                                           |                                            |

|                                                                                                 |    |            |            |
|-------------------------------------------------------------------------------------------------|----|------------|------------|
| Increase (Decrease) in Deferred Income Other Than Contract Liabilities                          |    | -1.026.712 | 1.192.590  |
| Other Adjustments for Other Increase (Decrease) in Working Capital                              |    | -183.740   | -124.811   |
| Decrease (Increase) in Other Assets Related with Operations                                     |    | -183.740   | -124.811   |
| Cash Flows from (used in) Operations                                                            |    | 428.719    | 1.417.997  |
| Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities | 12 | -75.984    | -4.446     |
| Payments Related with Provisions for Employee Benefits                                          | 19 | -963       | -2.440     |
| Payments Related with Other Provisions                                                          |    | -21.211    |            |
| Income taxes refund (paid)                                                                      | 18 | -7.121     | -6.709     |
| Other inflows (outflows) of cash                                                                |    | 63.821     | 31         |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES                                                  |    | -1.196.017 | -1.275.716 |
| Proceeds from sales of property, plant, equipment and intangible assets                         |    | 4.673      | 213        |
| Proceeds from sales of property, plant and equipment                                            |    | 4.673      | 213        |
| Purchase of Property, Plant, Equipment and Intangible Assets                                    |    | -1.200.690 | -73.681    |
| Purchase of property, plant and equipment                                                       | 14 | -1.200.635 | -73.502    |
| Purchase of intangible assets                                                                   | 15 | -55        | -179       |
| Cash Outflows from Acquisition of Investment Property                                           |    |            | -1.202.248 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES                                                  |    | 415.365    | -43.275    |
| Proceeds from Issuing Shares or Other Equity Instruments                                        |    | 98.925     |            |
| Proceeds from issuing other equity instruments                                                  |    | 98.925     |            |
| Repayments of borrowings                                                                        |    | 630.139    | -4.826     |
| Loan Repayments                                                                                 | 6  | 630.139    | -4.826     |
| Increase in Other Payables to Related Parties                                                   |    | -2.073     | -2.311     |
| Interest paid                                                                                   | 6  | -403.318   | -51.874    |
| Interest Received                                                                               |    | 91.692     | 15.736     |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES     |    | -393.391   | 85.442     |
| Net increase (decrease) in cash and cash equivalents                                            |    | -393.391   | 85.442     |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD                                        |    | 527.414    | 359.679    |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD                                              |    | 134.023    | 445.121    |

|                                                                                                                                                                                                                                                      |                                                                                                                          | 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] | Other reserves [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 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                                                                                                                                                                            |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Previous Period<br>01.01.2023 – 30.06.2023                                                                                                                                                                                                           | Statement of changes in equity (abstract)                                                                                |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Statement of changes in equity (line items)                                                                              |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Equity at beginning of period                                                                                            |                    | 650.000                                          | 4.293.974                        | 929.195                     | -9.036                                                                                 | 127.421 |                                                                                    |                                                    |                                                        | 2.811.459               | 288.869           | 2.486.726  | 2.038.834                      | 13.617.442                         | 7.481.577  | 21.099.019         |
|                                                                                                                                                                                                                                                      | 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                                                                                                                |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    | 175.867                                                |                         | 1.862.967         | -2.038.834 |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Total Comprehensive Income (Loss)                                                                                        |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Profit (loss)                                                                                                            |                    |                                                  |                                  |                             |                                                                                        | 0       |                                                                                    |                                                    |                                                        |                         |                   |            | 2.353.801                      | 2.353.801                          | 207.145    | 2.560.946          |
|                                                                                                                                                                                                                                                      | Other Comprehensive Income (Loss)                                                                                        |                    |                                                  |                                  |                             | -3.441                                                                                 | 99.043  |                                                                                    |                                                    |                                                        |                         |                   |            |                                | 95.602                             | -827       | 94.775             |
|                                                                                                                                                                                                                                                      | Issue of equity                                                                                                          |                    | 975.000                                          | 698.072                          |                             |                                                                                        |         |                                                                                    |                                                    |                                                        | -2.532.567              |                   | -270.679   |                                | -1.130.174                         |            | -1.130.174         |
|                                                                                                                                                                                                                                                      | Capital Decrease                                                                                                         |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Capital Advance                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Effect of Merger or Liquidation or Division                                                                              |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Effects of Business Combinations Under Common Control                                                                    |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Advance Dividend Payments                                                                                                |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Dividends Paid                                                                                                           |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Decrease through Other Distributions to Owners                                                                           |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Increase (Decrease) through Treasury Share Transactions                                                                  |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Increase (Decrease) through Share-Based Payment Transactions                                                             |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Acquisition or Disposal of a Subsidiary                                                                                  |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Transactions with noncontrolling shareholders                                                                                                                                                                                                        |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Increase through Other Contributions by Owners                                                                                                                                                                                                       |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied                                         |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied                 |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied        |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
| Increase (decrease) through other changes, equity                                                                                                                                                                                                    |                                                                                                                          |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    | 114.470                                                |                         | -114.470          |            |                                |                                    |            |                    |
| Equity at end of period                                                                                                                                                                                                                              |                                                                                                                          | 1.625.000          | 4.992.046                                        | 929.195                          | -12.477                     | 226.464                                                                                |         |                                                                                    |                                                    | 569.229                                                | 288.869                 | 3.964.544         | 2.353.801  | 14.936.671                     | 7.687.895                          | 22.624.566 |                    |
|                                                                                                                                                                                                                                                      | Statement of changes in equity (abstract)                                                                                |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Statement of changes in equity (line items)                                                                              |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Equity at beginning of period                                                                                            |                    | 1.625.000                                        | 4.992.046                        | 929.195                     | -12.128                                                                                | 929.767 |                                                                                    |                                                    |                                                        | 569.229                 | 288.869           | 3.964.544  | 5.275.580                      | 18.562.102                         | 8.616.412  | 27.178.514         |
|                                                                                                                                                                                                                                                      | 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                                                                                                                |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    | -80.636                                                |                         | 5.356.216         | -5.275.580 | 0                              |                                    |            | 0                  |
|                                                                                                                                                                                                                                                      | Total Comprehensive Income (Loss)                                                                                        |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                |                                    |            |                    |
|                                                                                                                                                                                                                                                      | Profit (loss)                                                                                                            |                    |                                                  |                                  |                             |                                                                                        |         |                                                                                    |                                                    |                                                        |                         |                   |            | 789.303                        | 789.303                            | 402.716    | 1.192.019          |
|                                                                                                                                                                                                                                                      | Other Comprehensive Income (Loss)                                                                                        |                    |                                                  |                                  |                             | -4.772                                                                                 |         |                                                                                    |                                                    |                                                        |                         |                   |            |                                | -4.772                             | 96.509     | 91.737             |
|                                                                                                                                                                                                                                                      | 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                                                                                                                                                                                                                              |  | 1.625.000 | 4.992.046 | 929.195 |  | -16.900 | 929.767 |  |  | 488.593 | 288.869 | 9.320.760 | 789.303 | 19.346.633 | 9.115.637 | 28.462.270 |