Date and time of publication on KAP: 30.10.2024 20:06:29
https://www.kap.org.tr/en/Bildirim/1351952

KAMUYU AYDINLATMA PLATFORMU

# STRATEJİ MENKUL DEĞERLER A.Ş.
# Financial Report
# Unconsolidated
# 2024 - 3. 3 Monthly Notification

## General Information About Financial Statements

# Independendet Audit Comment

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

**ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN**

**SINIRLI DENETİM RAPORU**

**Strateji Menkul Değerler Anonim Şirketi**

**Yönetim Kurulu'na**

**Giriş**

Strateji Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Eylül 2024 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

**Sınırlı Denetimin Kapsamı**

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem 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 şirketinin, 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 finansal bilgilerin, Strateji Menkul Değerler Anonim Şirketi'nin 30 Eylül 2024 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren dokuz aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

**HLB SAYGIN BAĞIMSIZ DENETİM A.Ş**

(A member of **HLB International**)

Servet Gür EYÜPGİLLER, SMMM

Sorumlu Denetçi

İstanbul, 30 Ekim 2024

# Statement of Financial Position (Balance Sheet)

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

| | Footnote Reference | Current Period 30.09.2024 | Previous Period 31.12.2023 |
|---|---|---|---|
| **Statement of Financial Position (Balance Sheet)** | | | |
| **Assets [abstract]** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 5 | 95.277.082 | 39.325.591 |
| Financial Investments | 6.a | 53.683.726 | 58.000.384 |
| Financial Assets Available-for-sale | | 53.683.726 | 58.000.384 |
| Trade Receivables | 7.a | 516.461.243 | 414.896.376 |
| Trade Receivables Due From Unrelated Parties | | 516.461.243 | 414.896.376 |
| Other Receivables | 8.a | 10.664.846 | 21.308.658 |
| Other Receivables Due From Unrelated Parties | | 10.664.846 | 21.308.658 |
| Prepayments | 9.a | 968.110 | 993.092 |
| Prepayments to Unrelated Parties | | 968.110 | 993.092 |
| Current Tax Assets | 29.a | 1.918.836 | 607.521 |
| **SUB-TOTAL** | | **678.973.843** | **535.131.622** |
| **Total current assets** | | **678.973.843** | **535.131.622** |
| **NON-CURRENT ASSETS** | | | |
| Financial Investments | 6.b | 357.530 | 357.530 |
| Financial Assets Available-for-Sale | | 357.530 | 357.530 |
| Investments accounted for using equity method | 10 | 24.235.820 | 22.747.393 |
| Property, plant and equipment | 12 | 16.404.958 | 11.355.741 |
| Buildings | | 0 | 0 |
| Machinery And Equipments | | 2.071.138 | 1.814.759 |
| Vehicles | | 5.324.821 | 6.897.272 |
| Fixtures and fittings | | 1.568.212 | 900.170 |
| Leasehold Improvements | | 7.440.787 | 1.743.540 |
| Intangible assets and goodwill | 13 | 1.044.199 | 1.097.639 |
| Other intangible assets | | 1.044.199 | 1.097.639 |
| Prepayments | | 201.558 | 580.213 |
| Prepayments to Unrelated Parties | | 201.558 | 580.213 |
| Deferred Tax Asset | 29.e | 7.025.078 | 4.090.057 |
| **Total non-current assets** | | **49.269.143** | **40.228.573** |
| **Total assets** | | **728.242.986** | **575.360.195** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | 18 | 42.785 | 184.607 |
| Current Borrowings From Related Parties | | 0 | 0 |
| Bank Loans | | 0 | 0 |
| Current Borrowings From Unrelated Parties | | 42.785 | 184.607 |
| Other short-term borrowings | | 42.785 | 184.607 |
| Trade Payables | 7.b | 597.049.026 | 442.017.040 |
| Trade Payables to Unrelated Parties | | 597.049.026 | 442.017.040 |
| Employee Benefit Obligations | 21.a | 1.210.793 | 771.458 |
| Other Payables | | 1.267.721 | 3.914.859 |
| Other Payables to Unrelated Parties | 8.b | 1.267.721 | 3.914.859 |
| Current tax liabilities, current | 29.b | 0 | 0 |
| Current provisions | | 1.882.503 | 1.027.760 |
| Current provisions for employee benefits | 21.b | 1.776.129 | 855.178 |
| Other current provisions | 22 | 106.374 | 172.582 |
| **SUB-TOTAL** | | **601.452.828** | **447.915.724** |
| **Total current liabilities** | | **601.452.828** | **447.915.724** |
| **NON-CURRENT LIABILITIES** | | | |
| Long Term Borrowings | | 0 | 0 |
| Long Term Borrowings From Related Parties | | 0 | 0 |
| Non-current provisions | 21.c | 1.964.438 | 1.726.258 |
| Non-current provisions for employee benefits | | 1.964.438 | 1.726.258 |
| Deferred Tax Liabilities | 29.e | 0 | 3.372.411 |
| **Total non-current liabilities** | | **1.964.438** | **5.098.669** |
| **Total liabilities** | | **603.417.266** | **453.014.393** |
| **EQUITY** | | | |
| Equity attributable to owners of parent | | 124.825.720 | 122.345.802 |

| | | | |
|---|---|---|---|
| Issued capital | 23.a | 25.000.000 | 10.000.000 |
| Inflation Adjustments on Capital | 23.a | 71.714.524 | 70.416.000 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | -1.093.602 | -1.485.771 |
| Gains (Losses) on Revaluation and Remeasurement | | -1.093.602 | -1.485.771 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 23.d | -1.093.602 | -1.485.771 |
| Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss | | 0 | 0 |
| Restricted Reserves Appropriated From Profits | 23.c | 12.259.111 | 12.259.111 |
| Profit from Sales of Participation Shares or Property that will be Added to Share Capital | | 0 | 0 |
| Legal Reserves | | 12.259.111 | 12.259.111 |
| Prior Years' Profits or Losses | 23.e | 27.229.294 | 31.288.751 |
| Current Period Net Profit Or Loss | 23.e | -10.283.607 | -132.289 |
| **Total equity** | | **124.825.720** | **122.345.802** |
| **Total Liabilities and Equity** | | **728.242.986** | **575.360.195** |

# Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU

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

| | Footnote Reference | Current Period 01.01.2024 - 30.09.2024 | Previous Period 01.01.2023 - 30.09.2023 | Current Period 3 Months 01.07.2024 - 30.09.2024 | Previous Period 3 Months 01.07.2023 - 30.09.2023 |
|---|---|---|---|---|---|
| **Statement of Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | 24.a | 136.662.424 | 128.871.624 | 128.009.247 | 20.339.048 |
| Cost of sales | 24.b | -105.730.606 | -62.707.601 | -103.297.810 | -14.038.416 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 30.931.818 | 66.164.023 | 24.711.437 | 6.300.632 |
| GROSS PROFIT (LOSS) | | 30.931.818 | 66.164.023 | 24.711.437 | 6.300.632 |
| General Administrative Expenses | 25.c | -37.982.263 | -30.671.253 | -11.035.996 | -9.629.918 |
| Marketing Expenses | 25.b | -1.206.999 | -1.281.256 | -474.099 | -479.357 |
| Research and development expense | 25.a | -3.418 | -11.800 | -983 | -811 |
| Other Income from Operating Activities | 26.a | 13.357.528 | 24.965.067 | 12.557.035 | 22.444.367 |
| Other Expenses from Operating Activities | 26.b | -380.572 | 0 | -20.274 | 0 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | 4.716.094 | 59.164.781 | 25.737.120 | 18.634.913 |
| Investment Activity Income | 27 | 165.047 | 124.552 | 165.047 | -9.419 |
| Share of Profit (Loss) from Investments Accounted for Using Equity Method | 27 | 25.505.586 | 11.110.403 | 26.876.793 | 3.396.904 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 30.386.727 | 70.399.736 | 52.778.960 | 22.022.398 |
| Finance income | 28.a | 8.747.256 | 24.661.792 | 2.430.879 | 4.942.581 |
| Finance costs | 28.b | -2.264.431 | -3.671.842 | -2.189.258 | -1.845.853 |
| Gains (losses) on net monetary position | | -49.759.547 | -47.337.285 | -69.929.616 | -23.064.965 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | -12.889.995 | 44.052.401 | -16.909.035 | 2.054.161 |
| Tax (Expense) Income, Continuing Operations | | 2.606.388 | -13.909.584 | 29.579.776 | 38.369.984 |
| Current Period Tax (Expense) Income | 29.d | -908.304 | -14.962.847 | 12.972.415 | -1.025.022 |
| Deferred Tax (Expense) Income | 29.d | 3.514.692 | 1.053.263 | 16.607.361 | 39.395.006 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | -10.283.607 | 30.142.817 | 12.670.741 | 40.424.145 |
| PROFIT (LOSS) | | -10.283.607 | 30.142.817 | 12.670.741 | 40.424.145 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | | |
| Owners of Parent | | -10.283.607 | 30.142.817 | 12.670.741 | 40.424.145 |
| **Earnings per share [abstract]** | | | | | |
| **Earnings per share [line items]** | | | | | |
| **Basic earnings per share** | | | | | |
| Basic Earnings (Loss) Per Share from Continuing Operations | | | | | |
| *Sürdürülen Faaliyetlerden Pay Başına Kazanç* | 30 | -0,41130000 | 3,01430000 | 0,50680000 | 4,24240000 |
| **Diluted Earnings Per Share** | | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | | |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss | | 0 | -1.485.771 | 0 | -1.485.771 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | 23.d | 0 | -1.485.771 | | -1.485.771 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 0 | 0 | | |
| Deferred Tax (Expense) Income | 23.d | 0 | 0 | | |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | | |
| Exchange Differences on Translation of Foreing Operations | | 0 | 0 | | |
| Gains (losses) on exchange differences on translation of Foreign Operations | | 0 | 0 | | |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **0** | **-1.485.771** | **0** | **-1.485.771** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **-10.283.607** | **28.657.046** | **12.670.741** | **38.938.374** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | 0 | 0 | | |
| Owners of Parent | | -10.283.607 | 28.657.046 | 12.670.741 | 38.938.374 |

# Statement of cash flows (Indirect Method)

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

| | Footnote Reference | Current Period 01.01.2024 - 30.09.2024 | Previous Period 01.01.2023 - 30.09.2023 |
|---|---|---|---|
| **Statement of cash flows (Indirect Method)** | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | **63.905.303** | **-18.010.696** |
| Profit (Loss) | | -10.283.607 | 30.142.817 |
| Profit (Loss) from Continuing Operations | | -10.283.607 | 30.142.817 |
| **Adjustments to Reconcile Profit (Loss)** | | **10.163.761** | **-4.024.515** |
| Adjustments for depreciation and amortisation expense | | 9.124.655 | 8.800.048 |
| Adjustments for provisions | | -987.159 | -361.192 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | -920.951 | -408.238 |
| Adjustments for (Reversal of) Other Provisions | | -66.208 | 47.046 |
| Adjustments for Interest (Income) Expenses | | 0 | 0 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | | -1.488.427 | -11.110.403 |
| Adjustments for undistributed profits of associates | | -1.488.427 | -11.110.403 |
| Adjustments for Tax (Income) Expenses | | 3.514.692 | 15.456.278 |
| Other adjustments for which cash effects are investing or financing cash flow | | 0 | -16.809.246 |
| **Changes in Working Capital** | | **64.933.453** | **-27.979.670** |
| Decrease (Increase) in Financial Investments | | 4.316.658 | -24.192.090 |
| Adjustments for decrease (increase) in trade accounts receivable | | -101.564.867 | -362.679.584 |
| Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties | | -101.564.867 | -362.679.584 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | 10.643.812 | -4.126.223 |
| Decrease (Increase) in Other Unrelated Party Receivables Related with Operations | | 10.643.812 | -4.126.223 |
| Decrease (Increase) in Prepaid Expenses | | -1.286.333 | 16.461 |
| Adjustments for increase (decrease) in trade accounts payable | | 155.031.986 | 356.467.528 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | 155.031.986 | 356.467.528 |
| Increase (Decrease) in Employee Benefit Liabilities | | 439.335 | 259.574 |
| Adjustments for Increase (Decrease) in Contract Liabilities | | | 0 |
| Adjustments for increase (decrease) in other operating payables | | -2.647.138 | 6.274.664 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | -2.647.138 | 6.274.664 |
| **Cash Flows from (used in) Operations** | | **64.813.607** | **-1.861.368** |
| Payments Related with Provisions for Employee Benefits | | 0 | -1.186.481 |
| Income taxes refund (paid) | | -908.304 | -14.962.847 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **-14.008.825** | **2.031.811** |
| Proceeds from sales of property, plant, equipment and intangible assets | | 0 | 1.930.417 |
| Proceeds from sales of property, plant and equipment | | | 0 |
| Proceeds from sales of intangible assets | | 0 | 1.930.417 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -14.173.872 | 0 |
| Purchase of property, plant and equipment | | 0 | 0 |
| Purchase of intangible assets | | -14.173.872 | 0 |
| Dividends received | | 165.047 | 101.394 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **6.055.013** | **9.098.939** |
| Proceeds from Issuing Shares or Other Equity Instruments | | 0 | 0 |
| Proceeds from borrowings | | 15.000.000 | 4.000.000 |
| Proceeds from Other Financial Borrowings | | 15.000.000 | 4.000.000 |
| Repayments of borrowings | | -141.822 | 0 |
| Cash Outflows from Other Financial Liabilities | | -141.822 | 0 |
| Interest paid | | -940.134 | -2.714.342 |
| Interest Received | | 8.747.256 | 3.832.342 |
| Other inflows (outflows) of cash | | -16.610.287 | 3.980.939 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 55.951.491 | -6.879.946 |
| Net increase (decrease) in cash and cash equivalents | | 55.951.491 | -6.879.946 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | | **39.325.591** | **77.437.533** |

| | | | | |
|---|---|---|---|---|
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | | | **95.277.082** | **70.557.587** |

# Statement of changes in equity [abstract]

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

| | Footnote Reference | Equity / Equity attributable to owners of parent [member] / Issued Capital | Inflation Adjustments on Capital | Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans | Other Reserves Of Other Gains (Losses) | Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | Restricted Reserves Appropriated From Profits [member] | Retained Earnings / Prior Years' Profits or Losses | Net Profit or Loss | | Non-controlling interests [member] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Previous Period 01.01.2023 - 30.09.2023** | | | | | | | | | | | | | |
| **Statement of changes in equity [abstract]** | | | | | | | | | | | | | |
| **Statement of changes in equity [line items]** | | | | | | | | | | | | | |
| **Equity at beginning of period** | | **6.000.000** | **66.743.475** | **-3.720.713** | **11.148** | | | **11.784.739** | **-8.291.607** | **30.697.802** | **103.224.844** | | **103.224.844** |
| Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | 0 |
| Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | 0 |
| Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | 0 |
| Adjustments Related to Errors | | | | | | | | | | | | | 0 |
| Other Restatements | | | | | | | | | | | | | 0 |
| Restated Balances | | | | | | | | | | | | | 0 |
| Transfers | | | | 2.243.972 | -3.709 | | | 474.372 | 27.983.167 | -30.697.802 | 0 | | 0 |
| Total Comprehensive Income (Loss) | | | | | | | | | | 28.657.046 | 28.657.046 | | 28.657.046 |
| Profit (loss) | | | | | | | | | | 30.142.817 | 30.142.817 | | 30.142.817 |
| Other Comprehensive Income (Loss) | | | | | | | | | | -1.485.771 | -1.485.711 | | -1.485.711 |
| Issue of equity | | 4.000.000 | | | | | | | | | 4.000.000 | | 4.000.000 |
| Capital Decrease | | | | | | | | | | | | | 0 |
| Capital Advance | | | | | | | | | | | | | 0 |
| Effect of Merger or Liquidation or Division | | | | | | | | | | | | | 0 |
| Effects of Business Combinations Under Common Control | | | | | | | | | | | | | 0 |
| Advance Dividend Payments | | | | | | | | | | | | | 0 |
| Dividends Paid | | | | | | | | | | | | | 0 |
| Decrease through Other Distributions to Owners | | | | | | | | | | | | | 0 |
| Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | 0 |
| Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | 0 |
| Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | 0 |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | 0 |
| Transactions with noncontrolling shareholders | | | | | | | | | | | | | 0 |
| Increase through Other Contributions by Owners | | | | | | | | | | | | | 0 |
| Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | 0 |
| Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | 0 |
| Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | 0 |
| Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | 0 |
| Increase (decrease) through other changes, equity | | | | | | | | | | | | | 0 |
| **Equity at end of period** | | **10.000.000** | **66.743.475** | **-1.476.741** | **7.439** | | | **12.259.111** | **19.691.560** | **28.657.046** | **135.881.890** | | **135.881.890** |
| **Statement of changes in equity [abstract]** | | | | | | | | | | | | | |
| **Statement of changes in equity [line items]** | | | | | | | | | | | | | |
| **Equity at beginning of period** | | **10.000.000** | **70.416.000** | **-1.485.771** | **0** | | | **12.259.111** | **31.288.751** | **-132.289** | **122.345.802** | | **122.345.802** |
| 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 | | | | | | | | | | | | | 0 |
| Restated Balances | | | | | | | | | | | | | |
| Transfers | | | 1.298.524 | 392.169 | | | | | -1.822.982 | 132.289 | 0 | | 0 |
| Total Comprehensive Income (Loss) | | | | | | | | | | -10.283.607 | -10.283.607 | | -10.283.607 |
| Profit (loss) | | | | | | | | | | -10.283.607 | -10.283.607 | | -10.283.607 |
| Other Comprehensive Income (Loss) | | | | | | | | | | | | | 0 |
| Issue of equity | | 15.000.000 | | | | | | | | | 15.000.000 | | 15.000.000 |
| Capital Decrease | | | | | | | | | | | | | |
| Capital Advance | | | | | | | | | | | | | |
| Effect of Merger or Liquidation or Division | | | | | | | | | | | | | |
| Effects of Business Combinations Under Common Control | | | | | | | | | | | | | |
| Advance Dividend Payments | | | | | | | | | | | | | |
| Dividends Paid | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period 01.01.2024 - 30.09.2024 | | | | | | | | | | -2.236.475 | | -2.236.475 | | -2.236.475 |
| | 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** | | **25.000.000** | **71.714.524** | **-1.093.602** | **0** | | | **12.259.111** | **27.229.294** | **-10.283.607** | **124.825.720** | | **124.825.720** |